

West Chester Area School District
Operating Expense History and Forecast

12/9/2010

| | A | I | J | K | L | M | N | O | P | Q | R |
|----|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Actual | Actual | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated | |
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | Staff | 110,044.9 | 115,830.4 | 117,168.2 | 118,858.8 | 127,196.3 | 123,804.5 | 128,596.7 | 134,256.3 | 141,617.6 | 149,279.5 |
| 4 | Total Salaries | 81,915.7 | 85,629.5 | 87,892.4 | 89,094.4 | 91,396.5 | 91,322.8 | 91,342.3 | 91,835.4 | 92,797.6 | 93,783.8 |
| 5 | Administration | | | | | | | | | | |
| 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 | Teachers | | | | | | | | | | |
| 8 | Reg Salaries | 57,724.3 | 59,946.7 | 61,097.6 | 62,620.9 | 63,716.6 | 63,893.4 | 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 | 1,059.9 | 1,056.9 | 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 | Total Teachers | 61,730.8 | 63,879.2 | 65,127.2 | 66,408.3 | 67,984.9 | 68,148.7 | 67,603.0 | 67,621.3 | 67,978.1 | 68,343.8 |
| 15 | Technical | | | | | | | | | | |
| 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 | Office Clerical | | | | | | | | | | |
| 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 | Crafts and Trades | | | | | | | | | | |
| 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 | Benefits | | | | | | | | | | |
| 23 | Medical | 11,744.7 | 13,233.2 | 13,941.8 | 14,400.0 | 16,617.7 | 15,617.7 | 17,148.2 | 18,789.3 | 20,587.5 | 22,557.7 |
| 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 | 7,965.1 | 11,222.3 | 15,506.5 | 19,882.2 |
| 29 | Tuition Reimbursement | 945.3 | 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 | 441.6 | 444.0 | 448.6 | 453.4 |
| 31 | Workers Comp/Unempl/Other | 731.3 | 728.5 | 911.1 | 708.8 | 729.8 | 729.8 | 736.5 | 743.2 | 750.1 | 757.0 |
| 32 | Total Benefits | 30,271.8 | 32,567.6 | 31,967.2 | 32,567.9 | 38,877.7 | 35,557.3 | 40,610.4 | 45,084.0 | 52,819.5 | 59,863.5 |
| 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 | Net Benefits | 28,129.2 | 30,201.0 | 29,275.8 | 29,764.4 | 35,802.1 | 32,481.6 | 37,254.4 | 42,420.8 | 48,820.1 | 55,495.7 |
| 35 | | | | | | | | | | | |
| 36 | Prof. & Tech. Services | 9,696.0 | 10,700.1 | 12,146.9 | 11,585.0 | 12,452.0 | 11,984.8 | 12,418.0 | 12,951.2 | 13,508.5 | 14,090.9 |
| 37 | Substitute Service | 1,732.4 | 1,676.0 | 1,668.6 | 1,466.8 | 1,657.4 | 1,461.4 | 1,552.0 | 1,598.6 | 1,646.5 | 1,695.9 |
| 38 | Contracted Therapeutic Staff | 523.9 | 682.3 | 1,031.9 | 857.8 | 976.8 | 786.7 | 1,025.1 | 1,076.4 | 1,130.2 | 1,186.7 |
| 39 | Contracted Aides | 363.6 | 473.9 | 326.3 | 442.5 | 325.0 | 418.4 | 341.3 | 358.4 | 376.3 | 395.1 |
| 40 | CCIU - Special Education Programs | 2,022.9 | 2,242.6 | 2,538.9 | 3,099.7 | 2,661.1 | 2,955.7 | 2,794.1 | 2,933.8 | 3,080.5 | 3,234.5 |
| 41 | Occupational/Physical Therapy | 930.1 | 966.3 | 984.9 | 925.1 | 1,000.5 | 949.6 | 1,050.5 | 1,103.0 | 1,158.2 | 1,216.1 |
| 42 | Due Process Hearings | 332.4 | 507.9 | 596.9 | 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 | 369.2 | 414.0 | 434.7 | 456.4 | 479.3 |
| 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 | 1,169.5 | 1,228.0 | 1,289.4 | 1,353.9 | 1,421.5 |
| 46 | Alternative Education - Reg | 235.5 | 251.3 | 329.9 | 191.3 | 300.0 | 275.8 | 284.1 | 292.6 | 301.4 | 310.4 |
| 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 | Purchased Property Services | 4,455.0 | 4,831.5 | 4,570.1 | 4,306.0 | 4,751.2 | 4,381.2 | 4,927.4 | 5,078.1 | 5,233.6 | 5,393.8 |
| 52 | Electricity | 2,631.3 | 2,996.8 | 2,740.3 | 2,538.2 | 2,503.6 | 2,053.6 | 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 | 513.1 | 476.9 | 491.2 | 505.9 | 521.1 |
| 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 | Other Services | 21,743.0 | 23,873.6 | 25,095.4 | 25,253.3 | 27,219.1 | 26,869.6 | 27,983.9 | 29,671.7 | 31,388.6 | 33,218.9 |
| 59 | Charter Schools | 4,455.5 | 5,470.3 | 5,905.0 | 6,461.8 | 7,073.8 | 6,873.8 | 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 | 2,472.9 | 2,401.0 | 2,473.0 | 2,547.2 | 2,623.6 |
| 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 | 106.8 | 95.8 | 104.6 | 102.8 | - | 245.3 | 257.5 | 270.4 | 283.9 | 298.1 |
| 63 | Bussing: Public Schools | 3,907.0 | 4,436.4 | 4,750.8 | 4,628.8 | 4,920.5 | 4,720.5 | 4,561.5 | 4,789.6 | 5,029.1 | 5,280.5 |
| 64 | Bussing: Non-Public | 4,801.5 | 4,626.8 | 4,983.6 | 4,594.4 | 4,842.3 | 4,692.3 | 4,427.0 | 4,648.4 | 4,880.8 | 5,124.8 |
| 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 | 419.5 | 488.8 | 513.2 | 538.9 | 565.8 |
| 68 | Telephone/Postage | 561.0 | 527.1 | 643.0 | 375.3 | 633.9 | 583.9 | 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 | 452.7 | 419.9 | 356.5 | 438.5 | 386.0 | 397.6 | 409.6 | 421.8 | 434.5 |
| 71 | | | | | | | | | | | |
| 72 | Supplies | 5,025.7 | 6,404.7 | 6,630.3 | 5,689.8 | 5,765.1 | 5,634.3 | 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 | 2,231.1 | 2,183.1 | 2,270.4 | 2,361.2 | 2,455.7 |
| 76 | Curriculum Proposals | 396.7 | 1,148.5 | 1,373.4 | 850.7 | 750.4 | 710.4 | 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 | 133.5 | 155.3 | 161.5 | 168.0 | 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 | Other Objects | 295.3 | 351.4 | 342.2 | 258.0 | 385.3 | 385.3 | 396.9 | 408.8 | 421.0 | 433.7 |
| 82 | Dues and Fees - Athletics | - | - | - | - | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 83 | | | | | | | | | | | |
| 84 | Property | 1,748.0 | 2,335.8 | 1,133.0 | 972.9 | 1,277.4 | 1,371.7 | 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 | | | | | | | | | | |

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 | 2014-16 |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | Local | 115,499.0 | 126,613.0 | 136,736.6 | 145,232.7 | 151,845.3 | 158,264.9 | 165,728.3 | 169,523.0 | 168,373.0 | 174,788.0 | 183,161.8 | 192,879 | 201,401 |
| 4 | 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 | 150,904.8 | 158,589.5 | 167,586.2 | 175,386.4 |
| 5 | 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 | 149,799.6 | 157,462.1 | 166,446.3 | 174,213.5 |
| 6 | 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 | 1,105.3 | 1,127.4 | 1,149.9 | 1,172.9 |
| 7 | 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 | 16,263.6 | 16,751.5 | 17,254.1 | 17,771.7 | 18,304.8 |
| 8 | 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 | 2,512.2 | 2,512.2 | 2,562.4 | 2,613.7 | 2,666.0 |
| 9 | 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 | 3,365.8 | 3,466.8 | 3,570.8 | 3,677.9 |
| 10 | 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 |
| 11 | Gate Receipts | - | - | - | - | - | - | - | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 12 | 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 |
| 13 | | | | | | | | | | | | | | |
| 14 | State | 22,058.2 | 24,494.2 | 24,473.2 | 26,077.6 | 27,228.1 | 26,794.1 | 27,015.3 | 28,196.1 | 26,876.3 | 27,313.6 | 29,470.5 | 32,061 | 34,698 |
| 15 | 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 | 20,912.1 | 19,837.1 | 20,346.8 | 20,758.7 | 21,170.2 |
| 16 | Basic Instruction | 6,211.1 | 6,330.5 | 6,472.6 | 6,710.6 | 6,844.8 | 7,050.1 | 6,334.1 | 6,500.9 | 6,490.6 | 6,630.9 | 6,763.5 | 6,898.8 | 7,036.8 |
| 17 | Basic Instruction ARRA funds | | | | | | | 852.0 | 834.0 | 834.0 | - | - | - | - |
| 18 | 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 |
| 19 | IDEA - ARRA funds | | | | | | 418.0 | 959.4 | - | 750.0 | - | - | - | - |
| 20 | 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 |
| 21 | 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 | 4,461.1 | 4,503.8 | 4,503.8 | 4,503.8 | 4,503.8 |
| 22 | Medical, Dental & Nurse | 332.3 | 331.7 | 311.9 | 305.6 | 296.3 | 296.6 | 288.7 | 299.9 | 273.9 | 273.9 | 273.9 | 273.9 | 273.9 |
| 23 | 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 |
| 24 | 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 | 1,581.0 | 1,836.0 | 2,004.9 | 2,168.5 |
| 25 | 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 |
| 26 | Other | 12.1 | 0.3 | 0.7 | 408.0 | 1,296.6 | 226.1 | 28.8 | - | - | - | - | - | - |
| 27 | 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 | 7,476.4 | 9,123.9 | 11,302.7 | 13,528.3 |
| 28 | 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 |
| 29 | 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 | 3,982.5 | 5,611.1 | 7,753.2 | 9,941.1 |
| 30 | | | | | | | | | | | | | | |
| 31 | Federal | 3,011.5 | 3,964.6 | 3,633.6 | 3,878.6 | 4,231.6 | 4,020.9 | 4,089.8 | 4,265.7 | 4,515.7 | 4,278.6 | 4,291.6 | 4,304.8 | 4,318.1 |
| 32 | 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 |
| 33 | 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 |
| 34 | 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 |
| 35 | 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 |
| 36 | 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 |
| 37 | | | | | | | | | | | | | | |
| 38 | Local Taxes & Subsidies | 140,568.7 | 155,071.8 | 164,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 201,984.8 | 199,765.0 | 206,380.1 | 216,924.0 | 229,245.1 | 240,417.8 |
| 39 | | | | | | | | | | | | | | |
| 40 | Draw From Reserves | 3,241.4 | (178.3) | (506.7) | (837.2) | 2,136.6 | (367.5) | (3,027.3) | 1,091.9 | (2,594.3) | 1,695.4 | 308.0 | (1,027.4) | (1,079.0) |
| 41 | Capital Reserve Fund - technology | 1,725.0 | 1,639.0 | - | - | - | - | - | - | (1,297.2) | - | - | - | - |
| 42 | Capital Reserve Contribution | - | - | - | - | - | - | - | - | (1,297.2) | - | - | - | - |
| 43 | Operating Cash Reserve | 1,516.4 | (1,817.3) | (506.7) | (837.2) | 2,136.6 | (367.5) | (3,027.3) | 1,091.9 | (1,297.2) | 1,695.4 | 308.0 | (1,027) | (1,079) |
| 44 | | | | | | | | | | (1,297) | | | | |
| 45 | TOTAL REVENUE | 143,810.1 | 154,893.5 | 164,336.7 | 174,351.7 | 185,441.6 | 188,712.4 | 193,806.1 | 203,076.7 | 198,467.9 | 208,075.5 | 217,231.9 | 228,217.7 | 239,338.8 |
| 46 | 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 | 199,765.0 | 206,380.1 | 216,924.0 | 229,245.1 | 240,417.8 |
| 47 | | | | | | | | | | | | | | |
| 48 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | | | | | | | 1,200.0 | | 1,200.0 | 1,200.0 | | | |
| 49 | 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 | 12,092.6 | 11,597.2 | 11,289.2 | 12,316.7 |
| 50 | 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 | 12,092.6 | 10,397.2 | 11,289.2 | 12,316.7 | 13,395.6 |
| 51 | | 1,516.4 | (1,817.4) | (506.7) | (837.4) | 2,136.5 | (367.5) | (2,932.9) | 1,091.9 | (1,297.2) | 1,695.4 | 308.0 | (1,027.4) | (1,079.0) |

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 | 10,480,758 | | 10,480,758 | 10,480,758 | 10,480,758 |
| 6 | Delaware County | | | | 674,163 | 671,018 | | 671,018 | 671,018 | 671,018 |
| 7 | | | | | 11,068,104 | 11,151,776 | | 11,151,776 | 11,151,776 | 11,151,776 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 143,977 | 149,800 | | 157,462 | 166,446 | 174,213 |
| 11 | Gross tax to be levied | | | | 149,199 | 155,233 | | 163,173 | 172,483 | 180,532 |
| 12 | | | | | | | | | | |
| 13 | Equilization Between Counties | | | | | | | | | |
| 14 | Chester County % | | | | 93.91% | 93.98% | | 93.98% | 93.98% | 93.98% |
| 15 | Delaware County % | | | | 6.09% | 6.02% | | 6.02% | 6.02% | 6.02% |
| 16 | | | | | | | | | | |
| 17 | Chester Cnty Levy | | | | 140,111 | 145,892 | | 153,355 | 162,105 | 169,669 |
| 18 | Delaware Cnty Levy | | | | 9,088 | 9,341 | | 9,818 | 10,379 | 10,863 |
| 19 | | | | | 149,199 | 155,233 | | 163,173 | 172,483 | 180,532 |
| 20 | Millage Calculation | | | | | | | | | |
| 21 | Chester Cnty tax levy | | | | 140,111 | 145,892 | Prior Month | 153,355 | 162,105 | 169,669 |
| 22 | Chester Cnty assessed value | | | | 7,633,129 | 7,593,129 | Millage | 7,654,827 | 7,707,563 | 7,760,299 |
| 23 | | | | | | | Forecast | | | |
| 24 | Chester County Millage | | | | 18.36 | 19.21 | 19.43 | 20.03 | 21.03 | 21.86 |
| 25 | Previous Year Millage | | | | 17.85 | 18.36 | -0.22 | 19.21 | 20.03 | 21.03 |
| 26 | | | | | | | | | | |
| 27 | Chester Cnty Mill Increase | | | | 0.51 | 0.86 | | 0.82 | 1.00 | 0.83 |
| 28 | % increase | | | | 2.8% | 4.7% | -1.1% | 4.3% | 5.0% | 4.0% |
| 29 | Delaware Cnty Tax levy | | | | 9,088 | 9,341 | | 9,818 | 10,379 | 10,863 |
| 30 | Delaware Cnty Assessed Value | | | | 637,528 | 627,528 | | 632,101 | 633,351 | 634,601 |
| 31 | | | | | | | | | | |
| 32 | Delaware County Millage | | | | 14.25 | 14.88 | 15.25 | 15.53 | 16.39 | 17.12 |
| 33 | Previous Yr Millage | | | | 14.16 | 14.25 | -0.37 | 14.88 | 15.53 | 16.39 |
| 34 | | | | | | | | | | |
| 35 | Delaware Cnty Mill Increase | | | | 0.09 | 0.63 | | 0.65 | 0.85 | 0.73 |
| 36 | % increase | | | | 0.7% | 4.4% | -2.4% | 4.4% | 5.5% | 4.5% |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | Multi County Millage re-balancing | | | | 140,221 | | | | | |
| 40 | | | | | 8,978 | | | | | |
| 41 | | | | | | | | | | |
| 42 | Chester County Millage Re-balanced | | | | 18.37 | 19.21 | | | | |
| 43 | Chester Cnty Mill Increase | | | | 18.36 | 0.86 | | | | |
| 44 | % increase | | | | | 4.59% | | | | |
| 45 | | | | | | | | | | |
| 46 | Delaware County Millage Re-balanced | | | | 14.08 | 14.88 | | | | |
| 47 | Delaware Cnty Mill Increase | | | | 14.25 | 0.80 | | | | |
| 48 | % increase | | | | | 5.70% | | | | |
| 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% | \$5,843 | \$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 | \$6,856,177 | \$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 | \$7,466,823 | \$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 | \$7,800,651 | \$270,503 | 0.9% | \$642,064 | \$14,899 | 2.4% |
| 2009-10 | \$7,661,410 | \$80,759 | 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 | | \$84,196 | 3.2% | | \$17,483 | 8.9% |

| CHESTER COUNTY | | | | DELAWARE COUNTY | | | |
|------------------|-----------|---------------|----------------|------------------|----------|---------------|----------------|
| COMMERCIAL | | | | COMMERCIAL | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 1,486,692 | 23,041 | 1.55% | 2006-07 | 3,887 | - | 0.00% |
| 2007-08 | 1,488,424 | 11,732 | 0.78% | 2007-08 | 3,887 | - | 0.00% |
| 2008-09 | 1,539,803 | 41,379 | 2.69% | 2008-09 | 8,533 | - | 0.00% |
| 2009-10 | 1,563,735 | 23,932 | 1.53% | 2009-10 | 8,905 | - | 0.00% |
| 2010-11 | 1,544,226 | (19,509) | -1.26% | 2010-11 | 8,905 | - | 0.00% |
| 2011-12 | 1,504,226 | (40,000) | -2.66% | 2011-12 | 8,905 | - | 0.00% |
| 2012-13 | 1,530,043 | 25,817 | 1.69% | 2012-13 | 8,905 | - | 0.00% |
| 2013-14 | 1,558,939 | 28,896 | 1.85% | 2013-14 | 8,905 | - | 0.00% |
| 2014-15 | 1,587,835 | 28,896 | 1.82% | 2014-15 | 8,905 | - | 0.00% |
| Average increase | | | 1.08% | Average increase | | | 0.00% |
| RESIDENTIAL | | | | RESIDENTIAL | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 5,907,529 | 67,394 | 1.14% | 2006-07 | 589,334 | 77,725 | 13.19% |
| 2007-08 | 5,951,297 | 43,768 | 0.74% | 2007-08 | 623,278 | 33,945 | 5.45% |
| 2008-09 | 5,987,926 | 36,629 | 0.61% | 2008-09 | 633,531 | 10,253 | 1.62% |
| 2009-10 | 6,031,751 | 43,825 | 0.73% | 2009-10 | 637,528 | 3,997 | 0.63% |
| 2010-11 | 6,050,042 | 18,291 | 0.30% | 2010-11 | 628,623 | (8,905) | -1.42% |
| 2011-12 | 6,050,042 | - | 0.00% | 2011-12 | 618,623 | (10,000) | -1.62% |
| 2012-13 | 6,085,924 | 35,882 | 0.58% | 2012-13 | 623,196 | 4,574 | 0.73% |
| 2013-14 | 6,109,764 | 23,840 | 0.39% | 2013-14 | 624,446 | 1,250 | 0.20% |
| 2014-15 | 6,133,604 | 23,840 | 0.39% | 2014-15 | 625,696 | 1,250 | 0.20% |
| Average increase | | | 0.94% | Average increase | | | 4.10% |
| OTHER | | | | OTHER | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 74,602 | (15,233) | -20.42% | 2006-07 | - | - | #DIV/0! |
| 2007-08 | 80,427 | 5,825 | 7.24% | 2007-08 | - | - | #DIV/0! |
| 2008-09 | 72,922 | (7,504) | -10.28% | 2008-09 | - | - | #DIV/0! |
| 2009-10 | 65,924 | (6,998) | -10.62% | 2009-10 | - | - | #DIV/0! |
| 2010-11 | 38,861 | (27,063) | -69.64% | 2010-11 | - | - | #DIV/0! |
| 2011-12 | 38,861 | - | 0.00% | 2011-12 | - | - | #DIV/0! |
| 2012-13 | 38,861 | - | 0.00% | 2012-13 | - | - | #DIV/0! |
| 2013-14 | 38,861 | - | 0.00% | 2013-14 | - | - | #DIV/0! |
| 2014-15 | 38,861 | - | 0.00% | 2014-15 | - | - | #REF! |
| Average increase | | | -14.84% | Average increase | | | #DIV/0! |
| TOTAL | | | | TOTAL | | | |
| | MILL VAL | +/- AMOUNT | +/- PERCENT | | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 7,468,823 | 75,202 | 1.01% | 2006-07 | 593,221 | 81,237 | 13.69% |
| 2007-08 | 7,530,148 | 61,325 | 0.81% | 2007-08 | 627,165 | 33,945 | 5.41% |
| 2008-09 | 7,600,651 | 70,504 | 0.93% | 2008-09 | 642,065 | 14,900 | 2.32% |
| 2009-10 | 7,661,410 | 60,759 | 0.79% | 2009-10 | 646,433 | 4,366 | 0.68% |
| 2010-11 | 7,633,129 | (28,281) | -0.37% | 2010-11 | 637,528 | (8,905) | -1.40% |
| 2011-12 | 7,593,129 | (40,000) | -0.53% | 2011-12 | 627,528 | (10,000) | -1.59% |
| 2012-13 | 7,654,827 | 61,698 | 0.81% | 2012-13 | 632,101 | 4,574 | 0.72% |
| 2013-14 | 7,707,563 | 52,736 | 0.68% | 2013-14 | 633,351 | 1,250 | 0.20% |
| 2014-15 | 7,766,299 | 52,736 | 0.68% | 2014-15 | 634,601 | 1,250 | 0.20% |
| Average increase | | | 0.84% | Average increase | | | 4.23% |

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

| <u>Expenses</u> | |
|--|--------------------|
| <i>Reduce salaries</i> | (300,000) |
| <i>Reduce extra duty - summer school</i> | (13,000) |
| <i>Reduce medical benefits</i> | (500,000) |
| <i>Reduce CCIU substitutes</i> | (46,000) |
| <i>Reduce charter school tuitions</i> | (100,000) |
| <i>Reduce transportation</i> | (100,000) |
| <i>Reduce liability insurance</i> | (46,000) |
| <i>Reduce electric</i> | (450,000) |
| <i>Reduce curriculum proposals</i> | (40,000) |
| <i>Reduce technology supplies</i> | (75,000) |
| <i>Reduce telephone</i> | (35,000) |
| <i>Reduce tech travel</i> | (11,000) |
| <i>Reduce advertising and printing</i> | (15,000) |
| <i>Reduce Supervisory supplies</i> | (15,800) |
| <i>Reduce Supervisory equipment</i> | (5,750) |
| <i>Reduce Supervisory travel</i> | (1,500) |
| <i>Reduce Alt Ed contracted services</i> | (205,250) |
| <i>Increase tuition other</i> | 245,250 |
| <i>Reduce Purchased property - other</i> | (40,000) |
| | |
| <i>Increase water/sewer</i> | 50,000 |
| <i>Increase special education services</i> | 285,811 |
| | |
| Total Change in Expenditures | (1,418,239) |

| <u>Revenues</u> | |
|--------------------------------------|------------------|
| <i>Reduce earned income tax</i> | (200,000) |
| <i>Reduce transfer tax</i> | (150,000) |
| <i>Reduce transportation subsidy</i> | (250,000) |
| <i>Reduce medical/dental subsidy</i> | (26,000) |
| | |
| Total Change in Revenues | (626,000) |

| <u>Fund Balance Analysis</u> | |
|--|----------------|
| Change in Ending Fund Balance 6-30-2011 | 792,239 |

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

| <u>Expenses</u> | |
|--------------------------------------|--------------------|
| <i>Reduce medical benefiits</i> | (500,000) |
| <i>Reduce transportation expense</i> | (1,000,000) |
| | |
| Total Change in Expenditures | (1,500,000) |

| <u>Revenues</u> | |
|--------------------------------------|------------------|
| <i>Reduce earned income tax</i> | (206,000) |
| <i>Reduce transfer tax</i> | (203,200) |
| <i>Increase delinquent taxes</i> | 207,700 |
| <i>Reduce transportation subsidy</i> | (301,500) |
| <i>Reduce medical/dental subsidy</i> | (26,000) |
| | |
| Total Change in Revenues | (529,000) |

| <u>Fund Balance / Millage Analysis</u> | |
|---|--------------------|
| <i>Change in Fund Balance 7-1-1011</i> | 792,239 |
| <i>Change in Expenses 2011-12</i> | (1,500,000) |
| <i>Change in Revenues 2011-12</i> | (529,000) |
| <i>Change in Fund Balance 6-30-2011</i> | (75,000) |
| | |
| Change in Millage 2011-12 | (1,838,239) |

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

| <u>Expenses</u> | |
|------------------------------|---|
| Total Change in Expenditures | - |

| <u>Revenues</u> | |
|--------------------------|---|
| Total Change in Revenues | - |

| <u>Fund Balance Analysis</u> | |
|---|---|
| Change in Ending Fund Balance 6-30-2011 | - |

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> |
| Total Change in Expenditures | - |

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

| <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> |
| | |
| Total Change in Expenditures | (215,194) |

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

| <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> |
| | |
| Change in Millage 2011-12 | 92,135 |

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

| <u>Salaries and Benefits</u> | |
|--|------------------|
| <u>Change in Average Teacher Salary</u> | |
| Budgeted Teacher Salary | 68,744 |
| Actual Teacher Salary | 69,127 |
| Difference | 383 |
| Budget Teacher Hdcnt | 937.78 |
| Increase/(Decrease) due to change in avg salary | 359,279 |
| Increase in Teachers Salaries (1.7 fte) | 117,516 |
| Decrease in Administrative Salaries (budget % vs. actual %) | (176,694) |
| Decrease in Confidential Salaries (budget % vs. actual %) | (29,952) |
| Decrease in Maint and Operations Salaries (budget % vs. actual %) | (30,846) |
| Decrease in SS and Retirement based on above salary changes | 10,485 |
| Decrease Social Security (employee maximum w/h) | (250,000) |
| Decrease Medical (based on trends) | (500,000) |
| Increase in Tuition Reimbursement | 300,000 |
| Total Salaries and Benefits | (200,212) |
| Decrease in CCIU Substitute Service (based on trends) | (150,000) |
| Decrease Charter School Tuitions (lower tuition rate) | (100,000) |
| Decrease in Interest Expense (DELVAL) | (50,000) |
| Decrease in Transportation Expense | (250,000) |
| Decrease Alt Education Tuitions | (130,000) |
| Increase Electric - Alt Ed Center | 10,000 |
| Increase Rent Expense - Alt Ed Center | 20,000 |
| Increase G/F maint projects - Alt Ed Center | 100,000 |
| Decrease Public Transportation Expense | (200,000) |
| Increase in Alternative Education Transportation Expenses | 200,000 |
| Total Change Inc/(Dec) in expenses | (750,212) |

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

| <u>Revenues</u> | |
|--|------------------|
| Reduce Interest Income | (100,000) |
| Reduce ESBE Subsidy | (33,400) |
| Reduce SS and Retirement based on salary changes | (119,800) |
| | |
| Total Change in Revenues Sept 09 | (253,200) |

| <u>Ending Fund Balance Analysis</u> | |
|---|------------|
| Projected Ending Fund Balance 8/30/2010 | 11,148,700 |
| Change to Ending Fund Balance 6/30/2010 | 497,012 |
| Projected Ending Fund Balance 8/30/2010 | 11,645,712 |

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 |
| Total Change in Expenditures | (3,685,800) |

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

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

| <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 |
| Total Change in Expenditures | (2,440,282) |

| <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) |
| Total Change in Revenues | (2,090,606) |

| | |
|---------------------------------------|---------|
| Change in 2010-11 Ending Fund Balance | 349,676 |
|---------------------------------------|---------|

* Net savings to District for PSERs is \$1,190,437

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 |
|---------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Enrollment Changes | | | | | | |
| 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 |
| 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 |
| Teacher Headcount Change | | | | | | |
| 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*

| Additional Headcount Expenses | 2010-11 Budget | 2010-11 Projection | 2011-12 Budget | 2012-13 Forecast | 2013-14 Forecast | 2014-15 Forecast |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| 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 |
| Teacher | | | | | | |
| 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 |
| Non-Bargaining | | | | | | |
| 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 |
| Support Staff | | | | | | |
| 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 |
| Crafts/Trades | | | | | | |
| 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 |
|--|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Teacher Staffing Changes Detail | | | 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 | 63,893,434 | 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 | 63,893,434 | 63,358,672 | 63,375,845 | 63,710,242 | 64,052,998 |
| Increase with Attrition & Staffing Changes | | | -0.84% | 0.03% | 0.53% | 0.54% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 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 | | | | | | |
| Total Administration Salaries | 7,225,205 | 7,048,511 | 7,326,358 | 7,472,885 | 7,659,707 | 7,851,200 |
| Teacher Staff Salaries | 63,716,639 | 63,893,434 | 63,358,672 | 63,375,845 | 63,710,242 | 64,052,998 |
| Extra Duty Pymnts (123) | 1,069,911 | 1,056,911 | 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 | | | | | | |
| Total Teaching Salaries | 67,984,918 | 68,148,713 | 67,602,971 | 67,621,295 | 67,978,092 | 68,343,809 |
| Reg Salaries (141) | 2,913,243 | 2,883,291 | 2,954,028 | 3,013,109 | 3,088,437 | 3,165,648 |
| Overtime (143) | | | | | | |
| Technical | 2,913,243 | 2,883,291 | 2,954,028 | 3,013,109 | 3,088,437 | 3,165,648 |
| 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 |
| Office Clerical | 7,009,896 | 7,009,896 | 7,108,035 | 7,250,195 | 7,431,450 | 7,617,236 |
| 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 |
| Crafts and Trades | 6,263,256 | 6,232,410 | 6,350,942 | 6,477,960 | 6,639,909 | 6,805,907 |
| Total Salary Expense | 91,396,518 | 91,322,821 | 91,342,334 | 91,835,445 | 92,797,595 | 93,783,800 |
| % Increase | | -0.08% | 0.02% | 0.54% | 1.05% | 1.06% |

86,700,005

| Positions | Func | Acct | Prog | 2010-11 Actual | | | | | 2011-12 Additions | | | | | 2011-12 Budget | | | | |
|---|------|------|------|----------------|---------------|---------------|--------------|-------|-------------------|---------------|------------|---------------|---------------|----------------|---------------|---------------|--------------|-------|
| | | | | 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 |
| Autistic | 1233 | 121 | 21C | 6.00 | 2.00 | 2.00 | | | | | | 6.00 | 2.00 | 2.00 | - | 10.00 | | |
| Emotional Support | 1231 | 121 | 21C | 2.00 | 1.00 | 2.00 | | | | | | 2.00 | 1.00 | 2.00 | - | 5.00 | | |
| Life Skills | 1211 | 121 | 21F | 2.00 | 1.00 | 1.00 | | | | | | 2.00 | 1.00 | 1.00 | - | 4.00 | | |
| Learn Supp/ Life Skills | 1241 | 121 | 21F | 26.00 | 17.00 | 25.00 | | | | | | 26.00 | 17.00 | 25.00 | - | 68.00 | | |
| Speech & Language Therapist | 1225 | 121 | 21 | | | | 11.60 | | | | | | | | 11.60 | 11.60 | | |
| Gifted Program Teachers | 1243 | 121 | 21A | 9.00 | 3.60 | 3.40 | | | | | | 9.00 | 3.60 | 3.40 | - | 16.00 | | |
| Total | | | | 45.00 | 24.60 | 33.40 | 17.60 | | | | | 45.00 | 24.60 | 33.40 | 17.60 | 120.60 | | |
| Guidance Counselors | 2120 | 121 | 18B | 10.00 | 12.00 | 19.00 | | | | | | 10.00 | 12.00 | 19.00 | - | 41.00 | | |
| Certified Nurses (non-public) | 2450 | 121 | 18D | | | | 3.00 | | | | | | | | 3.00 | 3.00 | | |
| Certified Nurses (District) | 2440 | 121 | 18D | 6.60 | 3.00 | 3.00 | | | | | | 6.60 | 3.00 | 3.00 | - | 12.60 | | |
| Psychologists | 2140 | 121 | 18E | 9.80 | 3.00 | 3.00 | 0.60 | | | | | 9.80 | 3.00 | 3.00 | 0.60 | 16.40 | | |
| Social Worker (ma) | 2160 | 121 | 35 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Librarian | 2250 | 121 | 14 | 10.00 | 3.00 | 3.00 | | | | | | 10.00 | 3.00 | 3.00 | - | 16.00 | | |
| Total | | | | 36.40 | 21.00 | 28.00 | 4.60 | | | | | 36.40 | 21.00 | 28.00 | 4.60 | 90.00 | | |
| Athletic Trainer | 3200 | 121 | 30S | | | 2.80 | | | | | | | | 2.80 | - | 2.80 | | |
| Audio Visual | 2220 | 121 | 14A | | | | | | | | | | | | | - | | |
| Partnership in Education | 2370 | 121 | 45 | | | | | | | | | | | | | - | | |
| Total | | | | | | | | | | | | | | | | 2.80 | | |
| Teacher Total | | | | 379.70 | 231.30 | 302.70 | 23.20 | | | | | 379.70 | 231.30 | 302.70 | 23.20 | 939.70 | | |
| Secretarial Staff - Central Office and School Administration | | | | | | | | | | | | | | | | | | |
| Sec to Superintendent | 2360 | 151 | 52 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to the Ass't Superintendent | 2360 | 151 | 52B | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to the Prog Dir Professional Devel | 2360 | 151 | 53 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to Elementary Dir of Education | 2360 | 151 | 53 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to Principals and Asst. Principals | 2380 | 151 | 40 | 10.00 | 6.00 | 12.00 | | | | | | 10.00 | 6.00 | 12.00 | - | 28.00 | | |
| Sec to Elementary Program Directors | 2380 | 151 | 40 | | | | | | | | | | | | | - | | |
| Sec to Technology Dir | 2818 | 151 | 10 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec for Attendance/Child Acctg | 2130 | 151 | 18A | | 3.00 | 3.00 | 0.50 | | | | | | 3.00 | 3.00 | 0.50 | 6.50 | | |
| Sec for Guidance | 2120 | 151 | 18B | | | 6.00 | | | | | | | | 6.00 | - | 6.00 | | |
| Sec to Facilities & Operations Dir | 2610 | 151 | 71 | | | | 2.00 | | | | | | | | 2.00 | 2.00 | | |
| Sec to Curriculum Supv. | 2260 | 151 | 50 | | | | 2.50 | | | | | | | | 2.50 | 2.50 | | |
| Sec to Special Ed Dir/Supervisors | 1200 | 151 | 21 | | | | 5.60 | | | | | | | | 5.60 | 5.60 | | |
| Sec to Instruct Technology Coordinator | 2818 | 151 | 10 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to Gifted | 1243 | 151 | 21A | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Sec to Medical Access | 1200 | 151 | 35 | | | | 0.40 | | | | | | | | 0.40 | 0.40 | | |
| Sec to Assessment | 2260 | 151 | 50E | | | | 0.50 | | | | | | | | 0.50 | 0.50 | | |
| Sec to Athletic Director | 3200 | 151 | 30S | | | 3.00 | | | | | | | | 3.00 | - | 3.00 | | |
| Secretarial Total | | | | 10.00 | 9.00 | 24.00 | 18.50 | | | | | 10.00 | 9.00 | 24.00 | 18.50 | 61.50 | | |
| Full Day KG | 1100 | 154 | 08F | 5.00 | | | | | | | | 5.00 | | | - | 5.00 | | |
| ESL | 1100 | 154 | 02 | 3.00 | 3.60 | 9.40 | | | | | | 3.00 | 3.60 | 9.40 | - | 16.00 | | |
| Autistic | 1233 | 154 | 21C | 9.00 | 2.00 | 5.00 | | | | | | 9.00 | 2.00 | 5.00 | - | 16.00 | | |
| Emotional Support | 1231 | 154 | 21C | 3.00 | 2.00 | 5.00 | | | | | | 3.00 | 2.00 | 5.00 | - | 10.00 | | |
| Life Skills | 1211 | 154 | 21F | | | | | | | | | | | | | - | | |
| Learn Supp/ Life Skills | 1241 | 154 | 21F | 58.00 | 30.00 | 18.00 | | | | | | 58.00 | 30.00 | 18.00 | - | 106.00 | | |
| Special Ed | 1260 | 154 | 21H | 9.70 | 2.00 | | | | | | | 9.70 | 2.00 | | - | 11.70 | | |
| Library Assistant | 2250 | 154 | 14 | 10.00 | 3.00 | 3.00 | | | | | | 10.00 | 3.00 | 3.00 | - | 16.00 | | |
| Office Assistant (Dis) | 2380 | 154 | 40 | 10.00 | | | | | | | | 10.00 | | | - | 10.00 | | |
| Total | | | | 107.70 | 42.60 | 40.40 | | | | | | 107.70 | 42.60 | 40.40 | | 190.70 | | |
| Case Workers | 2160 | 141 | 18F | 1.66 | 3.00 | 2.34 | | | | | | 1.66 | 3.00 | 2.34 | - | 7.00 | | |
| RN-LPN (non-public) | 2450 | 141 | 18D | | | | 2.00 | | | | | | | | 2.00 | 2.00 | | |
| RN-LPN (District) | 2440 | 141 | 18D | 3.40 | | 3.00 | 1.00 | | | | | 3.40 | | 3.00 | 1.00 | 7.40 | | |
| Pupil Service Specialist | 2110 | 141 | 18 | | | | 1.00 | | | | | | | | 1.00 | 1.00 | | |
| Security Greeter | 2190 | 154 | 18 | | | 3.00 | | | | | | | | 3.00 | - | 3.00 | | |
| Total | | | | 5.06 | 3.00 | 8.34 | 4.00 | | | | | 5.06 | 3.00 | 8.34 | 4.00 | 20.40 | | |

| Positions | Func | Acct | Prog | 2010-11 Actual | | | | Total | 2011-12 Additions | | | | Total | 2011-12 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 | | |
| Business Office (Professional) | 2500 | 141 | 55 | | | | 4.00 | 4.00 | | | | | | | | | | 4.00 | 4.00 |
| Business Office (Professional) | 2330 | 141 | 55 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Business Office (Hourly Support) | 2500 | 151 | 55 | | | | 8.50 | 8.50 | | | | | | | | | | 8.50 | 8.50 |
| Business Office (Hourly Support) | 2330 | 151 | 55 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Total | | | | - | - | - | 14.50 | 14.50 | - | - | - | - | - | - | - | - | - | 14.50 | 14.50 |
| Communications Office (Hourly Suppt) | 2370 | 151 | 52 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Total | | | | - | - | - | 1.00 | 1.00 | - | - | - | - | - | - | - | - | - | 1.00 | 1.00 |
| Transportation Office (Professional) | 2700 | 141 | 75 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| 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 |
| Total | | | | - | - | - | 4.00 | 4.00 | - | - | - | - | - | - | - | - | - | 4.00 | 4.00 |
| Human Resources Office (Professional) | 2340 | 141 | 55 | | | | 3.00 | 3.00 | | | | | | | | | | 3.00 | 3.00 |
| HR Office (Hourly Support) | 2340 | 151 | 54 | | | | 2.00 | 2.00 | | | | | | | | | | 2.00 | 2.00 |
| HR Office (Hourly Support) | 2340 | 151 | 55 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| HR Office (Hourly Support) | 2340 | 154 | 54 | | | | - | - | | | | | | | | | | - | - |
| Total | | | | - | - | - | 6.00 | 6.00 | - | - | - | - | - | - | - | - | - | 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 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Technology Office (Hourly Support) | 2818 | 168 | 10 | | | | 12.00 | 12.00 | | | | | | | | | | 16.00 | 16.00 |
| Technology Associate | 1100 | 158 | 10 | | | | 16.00 | 16.00 | | | | | | | | | | 32.00 | 32.00 |
| Total | | | | - | - | - | 32.00 | 32.00 | - | - | - | - | - | - | - | - | - | 52.00 | 52.00 |
| Head Custodians/ Supervisors | 2610 | 141 | 71A | 10.00 | 2.50 | 2.50 | 3.00 | 18.00 | | | | | 10.00 | 2.50 | 2.50 | 3.00 | | 18.00 | 18.00 |
| Custodians (Hourly Support) | 2620 | 161 | 71A | 27.00 | 18.00 | 37.00 | 8.00 | 90.00 | | | | | 27.00 | 18.00 | 37.00 | 8.00 | | 90.00 | 90.00 |
| Security (Hourly Support) | 2620 | 161 | 71L | | | | 1.80 | 1.80 | | | | | | | | | | 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 |
| HVAC Coordinator | 2620 | 141 | 70H | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| HVAC Staff (Hourly Support) | 2620 | 161 | 70H | | | | 5.00 | 5.00 | | | | | | | | | | 5.00 | 5.00 |
| Operations (Professional) | 2610 | 141 | 71 | | | | 1.00 | 1.00 | | | | | | | | | | 1.00 | 1.00 |
| Automotive Pool | 2620 | 161 | 71G | | | | 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 |
| Total | | | | 37.00 | 20.50 | 39.50 | 40.80 | 137.80 | - | - | - | - | 37.00 | 20.50 | 39.50 | 40.80 | - | 137.80 | 137.80 |
| Support Staff Total | | | | 159.76 | 75.10 | 112.24 | 120.80 | 467.90 | - | - | - | - | 159.76 | 75.10 | 112.24 | 140.80 | - | 487.90 | 487.90 |
| Grand Total | | | | 549.46 | 315.40 | 429.94 | 167.00 | 1,464.60 | - | - | - | - | 549.46 | 315.40 | 429.94 | 187.00 | - | 1,484.60 | 1,484.60 |

West Chester Area School District
Assumptions for Benefits

| Gross Benefit Costs | | | | | | | |
|-----------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2009-10 Actual | 2010-11 Budget | 2010-11 Projection | 2011-12 Budget | 2012-13 Forecast | 2013-14 Forecast | 2014-15 Forecast |
| Medical | 14,399,970 | 16,617,699 | 15,617,699 | 17,148,234 | 18,789,319 | 20,587,457 | 22,557,677 |
| 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 | 7,965,051 | 11,222,291 | 15,506,478 | 19,882,166 |
| 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 | 441,591 | 443,975 | 448,627 | 453,395 |
| 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 | 35,557,268 | 40,610,406 | 46,083,961 | 52,819,481 | 59,863,454 |
| % Increase | | 38.877.720 | 9.18% | 4.46% | 13.48% | 14.62% | 13.34% |

* Assume increases in salary related benefits proportional to salary increase

| Benefit Cost Sharing and Cobra payments | | | | | | | |
|---|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2009-10 Actual | 2010-11 Budget | 2010-11 Projection | 2011-12 Budget | 2012-13 Forecast | 2013-14 Forecast | 2014-15 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 Actual | 2010-11 Budget | 2010-11 Projection | 2011-12 Budget | 2012-13 Forecast | 2013-14 Forecast | 2014-15 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 Actual | 2010-11 Budget | 2010-11 Projection | 2011-12 Budget | 2012-13 Forecast | 2013-14 Forecast | 2014-15 Forecast |
| Medical | 11,795,095 | 13,770,321 | 12,770,321 | 14,028,361 | 15,370,876 | 16,841,868 | 18,453,635 |
| 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 | 7,965,051 | 11,222,291 | 15,506,478 | 19,882,166 |
| 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 | 324,739 | 327,123 | 331,775 | 336,543 |
| 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 | 32,481,646 | 37,254,356 | 42,420,821 | 48,820,051 | 55,495,750 |
| % Increase | | | 9.13% | 4.06% | 13.87% | 15.09% | 13.67% |

(510,444)

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 | \$ 386,859 | \$ 408,765 | \$ 421,028 | \$ 433,659 |

| | 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 | \$0 | \$0 | \$0 | \$0 |
| 4/03 \$29,890,000 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1/05 \$9,895,000 GOB | \$281,720 | \$500,000 | \$281,720 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9/05 \$8,970,000 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 |
| 1/06 \$35,000,000 GOB | \$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 |
| 11/00 \$10,043,000 DVRA | \$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 | \$2,085,000 | \$4,474,975 | \$2,150,000 |
| 1/06 \$100,810,000- 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 |
| 3/06 \$13,455,000 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 |
| 11/08 \$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 | \$895,000 | \$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 | \$404,298 | \$3,025,000 | \$327,613 | \$3,095,000 | \$233,413 | \$3,185,000 |
| 9/10 GOB (refinance) | \$120,228 | \$50,000 | \$120,228 | \$50,000 | \$178,594 | \$805,000 | \$166,494 | \$615,000 | \$154,194 | \$825,000 | \$141,694 | \$640,000 |
| TOTAL | \$11,814,393 | \$11,114,000 | \$11,802,901 | \$10,664,000 | \$11,429,784 | \$12,429,000 | \$11,030,585 | \$12,832,000 | \$10,582,876 | \$13,287,000 | \$10,105,029 | \$13,775,000 |

| | | | | | | | |
|---------------------------------|--------------|--------|--------------|--------------|--------------|--------------|--------------|
| Total ACT 1 eligible Debt | \$22,928,393 | 154130 | \$22,266,801 | \$23,858,784 | \$23,662,565 | \$23,869,876 | \$23,890,029 |
| Increase in ACT 1 eligible debt | | | | \$1,591,883 | \$3,801 | \$7,291 | \$10,153 |

NEW DEBT SERVICE

| FINANCING AMOUNT & YEAR | 2010-11 Budget | | 2010-11 Projection | | 2011-12 Budget | | 2012-13 Budget | | 2013-14 Budget | | 2014-15 Budget | |
|----------------------------|-----------------------|-------------------|--------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| | 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 |
| Elementary Debt | | | | | | | | | | | | |
| 10/09 \$10,000,000 EMMAUS | \$225,325 | \$5,000 | \$225,325 | \$5,000 | \$399,667 | \$5,000 | \$399,467 | \$5,000 | \$399,267 | \$5,000 | \$399,067 | \$5,000 |
| 11/2011 \$10,000,000 GOB | | | | | \$250,983 | \$5,000 | \$511,926 | \$5,000 | \$511,833 | \$5,000 | \$511,729 | \$5,000 |
| 11/2012 \$10,000,000 GOB | | | | | | | \$250,863 | \$5,000 | \$511,926 | \$5,000 | \$511,833 | \$5,000 |
| 11/2013 \$10,000,000 GOB | | | | | | | | | \$287,481 | \$5,000 | \$498,397 | \$5,000 |
| Total Elementary Debt | \$225,325 | \$5,000 | \$225,325 | \$5,000 | \$650,630 | \$10,000 | \$1,162,356 | \$15,000 | \$1,710,507 | \$20,000 | \$1,919,026 | \$20,000 |
| | | \$230,325 | | | \$660,630 | \$1,177,356 | \$1,177,356 | \$1,177,356 | \$1,730,507 | \$1,730,507 | \$1,939,026 | \$1,939,026 |
| | | | | | 650,630 | 650,630 | 650,630 | 650,630 | 650,630 | 650,630 | 650,630 | 650,630 |
| Total New Debt | \$ 607,919 | \$ 360,000 | \$ 607,919 | \$ 360,000 | \$ 1,019,024 | \$ 375,000 | \$ 1,516,150 | \$ 395,000 | \$ 2,049,101 | \$ 415,000 | \$ 2,243,301 | \$ 430,000 |

TOTAL DEBT SERVICE

| YEAR | 2010-11 Budget | | 2010-11 Projection | | 2011-12 Budget | | 2012-13 Budget | | 2013-14 Budget | | 2014-15 Budget | |
|------------------------|----------------|--------------|--------------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| | \$12,422,312 | \$11,474,000 | \$12,210,820 | \$11,024,000 | \$12,448,808 | \$12,804,000 | \$12,546,735 | \$13,227,000 | \$12,631,977 | \$13,702,000 | \$12,348,330 | \$14,205,000 |
| Total Debt Service | | \$23,896,312 | | \$23,234,820 | | \$25,252,808 | | \$25,773,735 | | \$26,333,977 | | \$28,553,330 |
| Change in Debt Service | | | | | | \$ 1,356,496 | | \$ 520,927 | | \$ 660,242 | | \$ 219,353 |

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 | Projected 2010-11 | % Change | Estimated 2011-12 | % Change | Estimated 2012-13 | % Change | Estimated 2013-14 | % Change | Estimated 2014-15 | % Change |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Staff | 83,033.8 | 86,665.3 | 92,205.1 | 98,092.6 | 102,058.1 | 110,044.9 | 115,930.4 | 117,168.2 | 118,858.8 | 21.17% | 123,804.5 | 12.50% | 128,596.7 | 3.87% | 134,256.3 | 4.40% | 141,617.6 | 5.48% | 149,279.5 | 5.41% |
| Total Salaries | 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% | 91,322.8 | 11.48% | 91,342.3 | 0.02% | 91,835.4 | 0.54% | 92,797.6 | 1.05% | 93,783.8 | 1.06% |
| Administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 4,558.2 | 4,855.6 | 5,264.0 | 5,689.5 | 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% | 7,658.7 | 2.50% | 7,851.2 | 2.50% |
| Teachers | 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% | 63,893.4 | 10.69% | 63,358.7 | -0.84% | 63,375.8 | 0.03% | 63,710.2 | 0.53% | 64,053.0 | 0.54% |
| Reg Salaries | 590.3 | 690.3 | 873.3 | 1,081.8 | 998.2 | 1,028.0 | 1,118.7 | 899.6 | 1,118.7 | -17.60% | 1,056.9 | 2.82% | 1,063.9 | 0.66% | 1,064.2 | 0.03% | 1,069.8 | 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 | -2.86% | 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% | 431.0 | 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% | 68,148.7 | 10.40% | 67,603.0 | -0.80% | 67,621.3 | 0.03% | 67,978.1 | 0.53% | 68,343.8 | 0.54% |
| Total Teachers | 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% |
| Technical | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 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% |
| Office Clerical | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 1.80% | 6,478.0 | 2.00% | 6,639.9 | 2.50% | 6,805.9 | 2.50% |
| Crafts and Trades | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Benefits | 6,324.6 | 7,258.2 | 7,784.7 | 9,113.4 | 10,377.2 | 11,744.7 | 13,233.2 | 13,941.8 | 14,400.0 | 58.01% | 15,617.7 | 32.98% | 17,148.2 | 9.80% | 18,789.3 | 9.57% | 20,587.5 | 9.57% | 22,557.7 | 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 | 18.12% | 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% | 6,768.1 | 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% | 7,965.1 | 54.11% | 11,222.3 | 40.89% | 15,506.5 | 38.18% | 19,882.2 | 28.22% |
| Retirement | 614.2 | 607.8 | 689.3 | 974.8 | 896.9 | 946.3 | 857.1 | 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 | 518.8 | 480.6 | 538.9 | 417.1 | -22.85% | 441.5 | -14.87% | 441.6 | 0.02% | 444.0 | 0.54% | 448.6 | 1.05% | 453.4 | 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 | 0.82% | 736.5 | 0.92% | 743.2 | 0.92% | 750.0 | 0.92% | 757.0 | 0.92% |
| Workers Comp/Unemploy/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% | 35,557.3 | 17.46% | 40,610.4 | 14.21% | 46,084.0 | 13.48% | 52,819.5 | 14.62% | 59,863.5 | 13.34% |
| Total Benefits | (674.3) | (927.5) | (1,429.2) | (1,498.0) | (1,834.6) | (2,142.6) | (2,366.8) | (2,691.4) | (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% | 32,481.6 | 15.47% | 37,254.4 | 14.69% | 42,420.8 | 13.87% | 48,820.1 | 15.09% | 55,495.7 | 13.87% |
| Net Benefits | 7,009.3 | 7,683.2 | 7,847.1 | 9,083.1 | 9,814.6 | 9,696.0 | 10,700.1 | 12,146.9 | 11,585.0 | 27.54% | 11,984.8 | 23.61% | 12,418.0 | 3.61% | 12,951.2 | 4.29% | 13,508.5 | 4.30% | 14,090.9 | 4.31% |
| Prof. & Tech. Services | 833.1 | 1,333.9 | 1,487.7 | 1,732.6 | 1,688.2 | 1,732.4 | 1,678.0 | 1,668.6 | 1,466.8 | -15.34% | 1,461.4 | -15.64% | 1,552.0 | 6.20% | 1,598.6 | 3.00% | 1,646.5 | 3.00% | 1,695.9 | 3.00% |
| Substitute Service | 394.7 | 567.3 | 567.3 | 746.7 | 461.9 | 523.9 | 682.3 | 1,031.9 | 857.8 | 14.88% | 786.7 | 50.17% | 1,025.1 | 30.30% | 1,076.4 | 5.00% | 1,130.2 | 5.00% | 1,186.7 | 5.00% |
| Contracted Therapeutic Staff | 189.8 | 290.2 | 374.4 | 440.2 | 219.2 | 363.6 | 473.9 | 326.3 | 442.5 | 0.52% | 418.4 | 15.08% | 341.3 | -18.43% | 358.4 | 5.00% | 376.3 | 5.00% | 395.1 | 5.00% |
| Contracted Aides | 3,038.7 | 2,781.3 | 2,477.3 | 2,688.9 | 2,120.5 | 2,022.9 | 2,242.6 | 2,538.9 | 3,099.7 | 15.28% | 2,955.7 | 46.11% | 2,794.1 | -5.47% | 2,933.8 | 5.00% | 3,080.5 | 5.00% | 3,234.5 | 5.00% |
| CCIU - Special Education Programs | 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% |
| Due Process Hearings | 138.1 | 105.7 | 258.7 | 217.2 | 158.1 | 224.6 | 196.2 | 366.4 | 369.0 | 69.89% | 369.2 | 64.38% | 414.0 | 12.14% | 434.7 | 5.00% | 458.4 | 5.00% | 479.3 | 5.00% |
| Early Intervention | 15.2 | 43.2 | 17.6 | 210.6 | 333.4 | 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% | |
| Extended School Year | 242.4 | 252.5 | 547.1 | 519.2 | 662.9 | 745.1 | 879.9 | 1,077.3 | 1,027.4 | 97.88% | 1,169.5 | 56.96% | 1,228.0 | 5.00% | 1,289.4 | 5.00% | 1,353.9 | 5.00% | 1,421.5 | 5.00% |
| Alternative Education - Special Ed | 109.6 | 341.2 | 147.0 | 159.3 | 524.2 | 235.5 | 251.3 | 329.9 | 191.3 | 20.09% | 275.8 | 17.12% | 284.1 | 3.00% | 292.6 | 3.00% | 301.4 | 3.00% | 310.4 | 3.00% |
| Alternative Education - Reg | 421.1 | 458.3 | 474.8 | 537.2 | 498.6 | 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% |
| Tax Collection | 199.1 | 261.1 | 287.9 | 308.9 | 288.1 | 228.2 | 255.0 | 410.9 | 279.9 | -9.35% | 318.5 | 39.57% | 328.1 | 3.00% | 337.9 | 3.00% | 348.0 | 3.00% | 358.5 | 3.00% |
| Legal | 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% |
| Other | 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% | 4,381.2 | -1.66% | 4,927.4 | 12.47% | 5,078.1 | 3.06% | 5,233.6 | 3.06% | 5,393.8 | 3.06% |
| Purchased Property Services | 1,746.1 | 1,698.7 | 1,727.4 | 1,919.9 | 2,251.7 | 2,631.3 | 2,996.8 | 2,740.3 | 2,538.2 | 32.20% | 2,053.6 | -21.95% | 2,578.7 | 25.57% | 2,656.1 | 3.00% | 2,735.8 | 3.00% | 2,817.9 | 3.00% |
| Electricity | 227.9 | 229.5 | 251.3 | 287.7 | 302.3 | 345.5 | 403.5 | 427.2 | 421.2 | 46.40% | 513.1 | 48.49% | 476.9 | -7.05% | 491.2 | 3.00% | 505.9 | 3.00% | 521.1 | 3.00% |
| Water/Sewer | 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% |
| Trash Removal | 188.7 | 200.1 | 211.7 | 222.0 | 226.8 | 77.9 | 0.8 | 101.6 | 96.9 | -58.35% | 130.0 | 66.88% | 133.9 | 3.00% | 137.9 | 3.00% | 142.1 | 3.00% | 146.3 | 3.00% |
| Office Rental | 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% |
| Other | 15,344.3 | 16,420.4 | 17,563.8 | 19,747.4 | 21,040.7 | 21,743.0 | 23,873.6 | 25,095.4 | 25,253.3 | 27.88% | | | | | | | | | | |

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

| | | | | | | | | | | | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|
| Supplies | 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% | 5,634.3 | 12.11% | 6,521.2 | 15.74% | 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% | 2,231.1 | 10.95% | 2,183.1 | -2.15% | 2,270.4 | 4.00% | 2,361.2 | 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% | 133.5 | -33.18% | 155.3 | 16.33% | 161.5 | 4.00% | 168.0 | 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% |
| Other Objects | 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% |
| Property | 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% | 1,371.7 | -21.53% | 1,715.7 | 25.08% | 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% | 584.7 | -56.53% | 608.1 | 4.01% | 625.3 | 3.00% | 645.1 | 3.00% | 664.5 | 3.00% |
| Debt Service | 15,275.2 | 13,135.6 | 14,756.7 | 16,571.0 | 20,117.0 | 19,825.5 | 20,108.0 | 21,626.3 | 24,436.8 | 47.47% | 23,346.3 | 17.76% | 25,252.8 | 8.17% | 25,773.7 | 2.06% | 26,334.0 | 2.17% | 26,553.3 | 0.83% |
| 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% | 25,252.8 | 8.17% | 25,773.7 | 2.06% | 26,334.0 | 2.17% | 26,553.3 | 0.83% |
| Variable rate delta to capital reserve | 3,300.8 | 1,075.1 | 892.7 | - | - | - | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | - | - | - |
| Reserve | - | - | - | - | 742.0 | 1,518.1 | 1,008.0 | - | 1,340.0 | - | 558.7 | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSE | 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% | 198,336.4 | 13.78% | 207,812.5 | 4.78% | 216,968.9 | 4.41% | 227,954.7 | 5.06% | 239,075.8 | 4.88% |
| | 131,275.7 | | | | | | | | | | | | 4.78% | | 4.41% | | 5.06% | | 4.88% | |
| | (0.0) | | | | | | | | | | | | | | | | | | | |

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 | Budget 2010-11 | % Change | Projected 2010-11 | % Change | Estimated 2011-12 | % Change |
|------------------------------------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|
| Staff | 77,128.2 | 83,033.8 | 7.8% | 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% | 115,030.4 | 4.53% | 117,168.2 | 1.85% | 127,188.6 | 8.56% | 123,804.5 | 5.86% | 128,599.7 | 3.87% |
| Total Salaries | 62,120.7 | 66,420.9 | 6.92% | 68,745.4 | 3.50% | 71,544.2 | 4.07% | 75,176.0 | 5.08% | 77,504.7 | 3.09% | 81,915.7 | 5.69% | 85,829.5 | 4.75% | 87,892.4 | 2.34% | 91,390.5 | 3.99% | 91,322.5 | 0.07% | 91,342.3 | 0.02% |
| Administration | | | | | | | | | | | | | | | | | | | | | | | |
| Req Salaries | 3,714.4 | 4,558.2 | 22.72% | 4,855.5 | 6.52% | 5,264.0 | 8.41% | 5,889.5 | 7.70% | 6,074.0 | 7.13% | 6,358.7 | 4.69% | 6,980.7 | 8.78% | 7,402.0 | 6.04% | 7,225.2 | -2.39% | 7,048.5 | -4.78% | 7,326.4 | 3.94% |
| Teachers | | | | | | | | | | | | | | | | | | | | | | | |
| Req Salaries | 47,373.9 | 49,372.8 | 4.22% | 50,738.8 | 2.76% | 52,209.0 | 2.90% | 53,861.5 | 3.40% | 55,800.3 | 3.69% | 57,724.3 | 3.40% | 59,948.7 | 3.85% | 61,097.6 | 1.92% | 63,718.6 | 4.29% | 63,893.4 | 4.58% | 63,358.7 | -0.84% |
| Extra Duty Pymnts | 511.8 | 690.3 | 15.35% | 890.3 | 16.93% | 873.3 | 26.31% | 1,011.8 | 15.52% | 1,028.0 | 1.62% | 1,028.0 | 0.00% | 1,197.0 | 16.44% | 1,116.7 | -6.54% | 1,069.9 | -4.36% | 1,056.9 | -5.52% | 1,063.9 | 0.66% |
| Sabbatical Pymnts | 199.9 | 180.6 | -9.68% | 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% | 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 | 94.89% | 412.6 | 5.18% | 437.5 | 6.01% | 433.5 | -0.91% | 433.5 | -0.01% | 431.0 | -0.58% |
| Severance Pymnts | 41.1 | 495.4 | ### | 498.5 | 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% | 408.2 | 66.62% | 405.9 | -0.56% |
| Supplemental Contracts | 1,123.5 | 1,142.3 | 1.67% | 1,118.9 | -2.23% | 1,190.1 | 6.58% | 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% | 2,063.8 | -0.00% | 2,052.2 | -0.58% |
| Total Teachers | 49,378.5 | 51,923.7 | 5.15% | 53,283.2 | 2.62% | 54,746.2 | 2.75% | 57,239.3 | 4.55% | 58,990.9 | 2.36% | 61,730.8 | 4.63% | 63,879.2 | 3.46% | 65,127.2 | 1.95% | 67,984.9 | 4.39% | 68,148.7 | 4.64% | 67,603.0 | -0.80% |
| Technical | | | | | | | | | | | | | | | | | | | | | | | |
| Req Salaries | 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% | 2,913.2 | 5.33% | 2,863.3 | 4.25% | 2,954.0 | 2.45% |
| Office Clerical | | | | | | | | | | | | | | | | | | | | | | | |
| Req Salaries | 3,540.3 | 3,907.1 | 10.36% | 4,231.4 | 8.30% | 4,845.0 | 9.77% | 5,196.6 | 11.92% | 5,522.8 | 6.24% | 5,939.6 | 7.55% | 6,292.9 | 5.95% | 6,629.3 | 5.35% | 7,008.9 | 5.74% | 7,008.9 | 5.74% | 7,106.0 | 1.40% |
| Crafts and Trades | | | | | | | | | | | | | | | | | | | | | | | |
| Req Salaries | 3,735.3 | 4,311.5 | 15.43% | 4,509.7 | 4.60% | 4,857.1 | 7.70% | 5,030.1 | 3.58% | 4,915.8 | -2.27% | 5,366.2 | 9.05% | 5,727.1 | 6.33% | 5,988.2 | 4.21% | 6,263.3 | 4.64% | 6,232.4 | 4.43% | 6,350.9 | 1.90% |
| Benefits | | | | | | | | | | | | | | | | | | | | | | | |
| Medical | 5,918.8 | 6,324.8 | 12.56% | 7,256.2 | 14.70% | 7,794.7 | 7.25% | 9,113.4 | 17.07% | 10,377.2 | 13.87% | 11,744.7 | 12.18% | 13,233.2 | 12.67% | 13,944.1 | 5.35% | 16,817.7 | 19.19% | 15,617.7 | -7.19% | 15,617.7 | 0.00% |
| Dental | 872.7 | 1,197.1 | 37.56% | 1,068.9 | -10.76% | 1,119.1 | 4.74% | 1,403.4 | 25.40% | 1,381.0 | -1.59% | 1,381.0 | 0.00% | 1,504.3 | 7.53% | 1,559.6 | 3.69% | 1,537.1 | -1.44% | 1,537.1 | -1.44% | 1,633.9 | 6.30% |
| Vision | 193.5 | 174.8 | -9.25% | 158.8 | -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% | 178.8 | 6.70% | 186.5 | 4.30% |
| Prescription | 1,808.4 | 2,268.6 | 25.50% | 2,657.7 | 17.10% | 2,831.5 | 6.54% | 2,816.1 | -0.54% | 3,112.9 | 10.64% | 3,473.2 | 11.57% | 3,098.7 | -10.75% | 3,223.6 | 4.00% | 3,738.2 | 15.87% | 3,738.2 | 15.87% | 4,052.8 | 8.50% |
| Social Security | 4,770.4 | 5,110.6 | 7.13% | 5,268.7 | 3.05% | 5,357.9 | 1.73% | 5,623.7 | 4.96% | 5,764.1 | 2.65% | 6,095.4 | 5.39% | 6,092.4 | 0.00% | 6,535.8 | 7.24% | 7,013.2 | 7.30% | 6,790.1 | -3.19% | 6,987.7 | 2.85% |
| Retirement | 1,221.7 | 718.9 | -41.16% | 765.7 | 10.68% | 2,697.5 | 239.01% | 3,153.5 | 16.54% | 3,804.6 | 14.30% | 5,209.4 | 34.62% | 6,092.4 | 16.85% | 4,111.3 | -32.52% | 7,535.7 | 83.29% | 15,168.3 | 100.00% | 15,168.3 | 100.00% |
| Tuition Reimbursement | 490.0 | 814.2 | 25.35% | 607.8 | -1.04% | 699.3 | 13.41% | 674.8 | -3.42% | 896.9 | 29.94% | 946.3 | 5.50% | 887.1 | -6.25% | 977.5 | 10.19% | 1,089.8 | 11.30% | 1,388.9 | 42.08% | 1,458.3 | 5.00% |
| Life & Disability | 179.5 | 210.6 | 17.30% | 203.0 | -3.40% | 208.7 | 2.82% | 540.6 | 159.00% | 464.0 | -14.16% | 518.8 | 11.78% | 460.8 | -7.34% | 538.9 | 12.14% | 441.5 | -4.80% | 441.5 | -4.80% | 441.5 | 0.00% |
| Workers Comp/Unemp/Other | 496.1 | 705.9 | 42.49% | 833.2 | 17.87% | 1,217.9 | 46.17% | 606.6 | -50.19% | 616.8 | 1.61% | 731.3 | 18.78% | 728.5 | -0.45% | 758.6 | 3.71% | 3,987.2 | 11.84% | 3,987.2 | 11.84% | 4,010.4 | 0.58% |
| Total Benefits | 15,821.1 | 17,287.2 | 10.07% | 18,847.4 | 9.03% | 22,090.1 | 17.20% | 24,412.9 | 10.51% | 28,388.1 | 16.31% | 30,271.8 | 6.66% | 32,567.6 | 7.58% | 31,987.2 | -1.84% | 36,877.7 | 14.72% | 35,557.3 | -3.52% | 35,557.3 | 0.00% |
| (Less) cost sharing | (812.6) | (674.3) | 10.07% | (927.5) | 37.54% | (1,428.2) | 54.50% | (1,498.0) | 4.81% | (1,634.8) | 8.99% | (2,248.8) | 37.99% | (2,366.8) | 5.25% | (2,366.8) | 0.00% | (2,366.8) | 0.00% | (2,366.8) | 0.00% | (2,366.8) | 0.00% |
| Net Benefits | 15,008.5 | 16,612.9 | 10.89% | 17,920.0 | 7.87% | 20,661.9 | 15.30% | 22,914.9 | 10.91% | 26,753.3 | 16.31% | 28,023.0 | 4.82% | 30,200.8 | 7.73% | 29,620.4 | -1.84% | 34,510.9 | 16.19% | 33,190.5 | -3.77% | 33,190.5 | 0.00% |
| Prof. & Tech. Services | 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% | 9,896.0 | -1.21% | 10,700.1 | 10.36% | 12,148.9 | 13.52% | 12,452.0 | 2.51% | 11,984.8 | -3.13% | 12,418.0 | 3.61% |
| Substitute Service | 760.0 | 831.4 | 9.35% | 1,339.8 | 60.11% | 1,497.7 | 12.28% | 1,732.6 | 15.68% | 1,698.2 | -2.56% | 1,732.4 | 0.20% | 1,678.0 | -1.26% | 1,678.0 | 0.00% | 1,657.4 | -0.87% | 1,481.4 | -11.42% | 1,552.0 | 8.20% |
| Contracted Therapeutic Staff | 198.6 | 394.7 | 100.78% | 567.3 | 43.73% | 567.3 | 0.00% | 746.7 | 31.62% | 461.9 | -38.14% | 523.9 | 13.42% | 623.3 | 20.23% | 1,031.9 | 51.24% | 976.8 | -5.34% | 788.7 | -23.78% | 1,025.1 | 30.30% |
| Contracted Aides | 260.5 | 189.8 | -32.34% | 290.2 | 52.90% | 374.7 | 29.12% | 440.2 | 17.89% | 219.2 | -50.20% | 363.6 | 88.88% | 473.9 | 30.34% | 326.3 | -31.19% | 325.0 | -0.40% | 416.4 | 28.23% | 341.3 | -18.43% |
| CCU - Special Education Programs | 2,802.2 | 3,038.7 | 8.41% | 2,761.3 | -9.13% | 2,477.3 | -10.29% | 2,888.9 | 8.54% | 2,120.5 | -21.14% | 2,022.9 | -4.60% | 2,242.6 | 10.86% | 2,538.9 | 13.21% | 2,681.1 | 4.81% | 2,681.1 | 0.00% | 2,681.1 | 0.00% |
| Due Process Hearings | 63.3 | 285.1 | 350.39% | 404.6 | 41.92% | 3,633.3 | 10.11% | 41.3 | 13.20% | 61.9 | 50.38% | 332.4 | 46.31% | 507.9 | 52.80% | 588.9 | 15.55% | 668.0 | 14.62% | 668.0 | 0.00% | 668.0 | 0.00% |
| Early Intervention | 95.2 | 138.1 | 45.06% | 105.7 | -23.46% | 258.7 | 144.79% | 217.2 | -16.04% | 159.1 | -28.75% | 224.6 | 41.17% | 192.2 | -12.84% | 268.4 | 36.75% | 394.3 | 7.81% | 395.0 | -0.33% | 614.2 | 5.00% |
| Extended School Year | 81.3 | 16.2 | -78.20% | 43.2 | 184.21% | 17.6 | -59.28% | 210.8 | 1096.59% | 333.4 | 55.31% | 335.6 | 0.66% | 335.6 | 0.00% | 335.6 | 0.00% | 335.6 | 0.00% | 335.6 | 0.00% | 335.6 | 0.00% |
| Alternative Education - Special Ed | 424.2 | 242.4 | -42.88% | 252.5 | 4.17% | 547.1 | 116.87% | 519.2 | -5.10% | 519.2 | 0.00% | 519.2 | 0.00% | 519.2 | 0.00% | 519.2 | 0.00% | 519.2 | 0.00% | 519.2 | 0.00% | 519.2 | 0.00% |
| Alternative Education - Reg | 335.1 | 109.8 | -67.29% | 341.2 | 211.31% | 147.0 | -56.92% | 169.3 | 8.37% | 537.2 | 13.14% | 498.8 | -7.58% | 545.9 | 9.93% | 543.3 | -0.47% | 513.0 | -5.80% | 565.1 | 4.29% | 520.3 | 3.00% |
| Tax Collection | 379.8 | 421.1 | 10.93% | 456.3 | 8.63% | 474.8 | 3.80% | 537.2 | 13.14% | 498.8 | -7.58% | 545.9 | 9.93% | 543.3 | -0.47% | 513.0 | -5.80% | 565.1 | 4.29% | 565.1 | 0.00% | 520.3 | 3.00% |
| Legal | 327.9 | 199.1 | -39.28% | 281.1 | 31.14% | 287.9 | 10.26% | 308.0 | 7.29% | 285.1 | -6.73% | 228.2 | -20.79% | 255.0 | 11.74% | 410.9 | 61.14% | 318.5 | -22.46% | 318.5 | -22.46% | 328.1 | 3.00% |
| Other | 840.2 | 1,142.4 | 35.97% | 843.9 | -26.13% | 833.3 | -1.28% | 1,110.6 | 33.28% | 1,351.6 | 21.70% | 1,415.6 | 4.75% | 1,614.5 | 14.03% | 1,814.2 | 12.37% | 1,649.8 | -9.06% | 1,649.8 | -9.06% | 1,699.3 | 3.00% |
| Purchased Property Services | 2,764.7 | 3,112.8 | 12.58% | 3,231.9 | 3.83% | 3,383.1 | 4.68% | 3,608.5 | 6.86% | 4,061.0 | 12.56% | 4,455.0 | 9.88% | 4,831.5 | 8.45% | 4,570.1 | -5.41% | 4,751.2 | 3.96% | 4,381.2 | -4.13% | 4,027.4 | -12.47% |
| Electricity | 1,407.7 | 1,746.1 | 24.04% | 1,698.7 | -2.71% | 1,727.4 | 1.69% | 1,910.9 | 11.14% | 2,251.7 | 17.28% | 2,631.3 | 16.88% | 2,988.8 | | | | | | | | | |

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

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------|------------------|---------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Bond payments | 10,840.6 | 11,974.4 | 10.48% | 12,080.5 | 0.72% | 13,864.0 | 14.95% | 16,671.0 | 19.53% | 20,117.0 | 21.40% | 18,825.5 | -1.45% | 20,106.0 | 1.41% | 21,828.3 | 7.53% | 23,886.3 | 10.50% | 23,346.3 | 7.95% | 25,252.8 | 8.17% |
| Variable rate delta to capital reserve | 308.4 | 3,300.8 | 970.30% | 1,075.1 | -87.43% | 892.7 | -18.97% | - | -100.00% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! |
| Reserve | - | - | - | - | - | - | - | - | - | 742.0 | - | 1,516.1 | - | 1,008.0 | - | - | - | - | 558.7 | - | - | - | - |
| TOTAL EXPENSE | 118,825.1 | 131,275.7 | 10.48% | 134,889.4 | 2.75% | 143,810.1 | 8.61% | 154,621.4 | 7.52% | 164,336.4 | 6.28% | 174,351.5 | 6.09% | 185,441.8 | 6.36% | 188,712.4 | 1.76% | 202,945.1 | 7.54% | 198,336.4 | 5.10% | 207,812.5 | 4.78% |
| | 118,825.1 | 131,275.7 | | | | | | | | | | | | | | | | | | | | | |
| | (0.0) | (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 |
|--|----------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | | | | | | | | |
| 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 |
| Total Revenues | \$ 3,719,522 | \$ 4,307,004 | \$ 3,175,452 | \$ 763,857 | \$ 1,205,201 | \$ 236,596 | \$ 816,778 | \$ 461,672 | \$ 442,385 | \$ 354,942 | \$ 321,312 |
| Expenditures and Fund Transfers | | | | | | | | | | | |
| 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 | | | | | | | | | | |
| Total Expenditures | \$ 595,031 | \$ 3,534,405 | \$ 3,610,869 | \$ 2,500,000 | \$ 2,048,270 | \$ 2,109,718 | \$ 2,109,718 | \$ 2,173,010 | \$ 2,238,200 | \$ 2,305,346 | \$ 2,374,507 |
| Excess of Revenues over Expenditures | \$ 3,124,491 | \$ 772,599 | \$ (435,417) | \$ (1,736,143) | \$ (843,069) | \$ (1,873,123) | \$ (1,292,940) | \$ (1,711,339) | \$ (1,795,815) | \$ (1,950,405) | \$ (2,053,195) |
| Project Fund Balance at July 1 | \$ 12,916,389 | \$ 16,040,880 | \$ 16,813,479 | \$ 16,378,062 | \$ 14,641,919 | \$ 12,230,955 | \$ 13,798,850 | \$ 12,505,910 | \$ 10,794,571 | \$ 8,998,756 | \$ 7,048,351 |
| Projected Fund Balance at June 30 | \$ 16,040,880 | \$ 16,813,479 | \$ 16,378,062 | \$ 14,641,919 | \$ 13,798,850 | \$ 10,357,832 | \$ 12,505,910 | \$ 10,794,571 | \$ 8,998,756 | \$ 7,048,351 | \$ 4,995,156 |

Financial Summary all Funds

| | A | E | F | G | H | I | J | K | L | M | N |
|----|---|-----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
| 2 | | Actual | Actual | Actual | Anticipated | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| 3 | Total Revenue | 175.2 | 183.3 | 189.1 | 196.8 | 202.0 | 198.5 | 206.4 | 216.9 | 229.2 | 240.4 |
| 4 | Current Real Estate Taxes | 115.8 | 122.0 | 131.9 | 140.8 | 144.0 | 144.0 | 149.8 | 157.5 | 166.4 | 174.2 |
| 5 | Revenue (Excl Current R.E.T.) | 59.4 | 61.3 | 57.2 | 56.1 | 58.0 | 54.5 | 56.6 | 59.5 | 62.8 | 66.2 |
| 6 | State (Other) | 23.5 | 24.2 | 24.7 | 24.9 | 24.4 | 24.3 | 23.3 | 23.9 | 24.3 | 24.8 |
| 7 | PSERS | 2.6 | 3.0 | 2.1 | 2.1 | 3.8 | 2.6 | 4.0 | 5.6 | 7.8 | 9.9 |
| 8 | Federal | 3.9 | 4.2 | 4.0 | 4.1 | 4.3 | 4.5 | 4.3 | 4.3 | 4.3 | 4.3 |
| 9 | Local (Excl. Current R.E.T.) | 29.4 | 29.9 | 26.4 | 25.0 | 25.5 | 24.4 | 25.0 | 25.7 | 26.4 | 27.2 |
| 10 | Transfers and Other | - | - | - | - | - | (1.3) | - | - | - | - |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | Expenses | 174.4 | 185.4 | 188.7 | 192.7 | 203.1 | 198.5 | 207.9 | 217.1 | 228.1 | 239.2 |
| 14 | Salaries | 81.9 | 85.6 | 87.9 | 89.1 | 91.4 | 91.3 | 91.3 | 91.8 | 92.8 | 93.8 |
| 15 | Benefits (without PSERS) | 22.9 | 24.1 | 25.2 | 25.5 | 26.3 | 27.3 | 29.3 | 31.2 | 33.3 | 35.6 |
| 16 | PSERS | 5.2 | 6.1 | 4.1 | 4.2 | 7.5 | 5.2 | 8.0 | 11.2 | 15.5 | 19.9 |
| 17 | Debt Service | 19.8 | 20.1 | 21.6 | 24.4 | 23.9 | 23.3 | 25.3 | 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 | 50.8 | 54.1 | 57.1 | 60.1 | 63.4 |
| 20 | | | | | | | | | | | |
| 21 | Expenses % Increase | | | | | | | | | | |
| 22 | Salaries | 5.69% | 4.53% | 2.64% | 1.37% | 2.58% | 2.50% | 0.02% | 0.54% | 1.05% | 1.06% |
| 23 | Benefits (without PSERS) | 9.41% | 5.19% | 4.38% | 1.46% | 10.71% | 6.97% | 7.23% | 6.52% | 6.78% | 6.90% |
| 24 | PSERS | 44.52% | 16.95% | -32.52% | 2.92% | 78.09% | 22.14% | 54.11% | 40.89% | 38.18% | 28.22% |
| 25 | Debt Service | -1.45% | 1.41% | 7.56% | 13.00% | -2.21% | -4.46% | 8.17% | 2.06% | 2.17% | 0.83% |
| 26 | Other | 3.73% | 12.88% | 2.93% | -3.71% | 8.15% | 5.60% | 6.57% | 5.50% | 5.37% | 5.39% |
| 27 | | | | | | | | | | | |
| 28 | Debt Service % of Budget | 11.4% | 10.8% | 11.5% | 12.7% | 11.8% | 11.8% | 12.1% | 11.9% | 11.5% | 11.1% |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Act 1 Exceptions | | | | | | 3.3 | 1.0 | 1.6 | 1.9 | 2.0 |
| 32 | Health Care | | | | | | - | - | - | - | - |
| 33 | PSERS | | | | | | 0.0 | 0.2 | 1.5 | 2.0 | 2.0 |
| 34 | Special Ed | | | | | | 2.1 | (0.1) | - | (0.2) | (0.0) |
| 35 | Debt Service | | | | | | 1.2 | 0.9 | 0.0 | 0.0 | 0.0 |
| 36 | | | | | | | | | | | |
| 37 | Capital Reserve | | | | | | | | | | |
| 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 | Year-end Balance | 16.8 | 16.4 | 14.6 | 13.8 | 10.3 | 12.5 | 10.8 | 9.0 | 7.0 | 5.0 |
| 42 | | | | | | | | | | | |
| 43 | Operating Cash Reserve | | | | | | | | | | |
| 44 | Beginning Balance | 8.8 | 9.6 | 7.5 | 7.9 | 10.9 | 10.8 | 12.1 | 11.6 | 11.3 | 12.3 |
| 45 | Transfer to Operating Budget | (0.8) | 2.1 | (0.4) | (3.0) | 1.1 | (1.3) | 1.7 | 0.3 | (1.0) | (1.1) |
| 46 | Transfer from Operating Budget | - | - | - | - | - | - | - | - | - | - |
| 47 | Ending Fund Balance | 9.6 | 7.5 | 7.9 | 10.9 | 9.8 | 12.1 | 10.4 | 11.3 | 12.3 | 13.4 |
| 48 | Fund Balance % of Expenses | 5.5% | 4.0% | 4.2% | 5.7% | 4.8% | 6.1% | 5.0% | 5.2% | 5.4% | 5.6% |
| 49 | | | | | | | | | | | |
| 50 | Fund Balance - Designation PSERS | | | | 1.2 | | 1.2 | 1.2 | | | |
| 51 | | | | | | | | | | | |
| 52 | Millage Calculations | | | | | | | | | | |
| 53 | Tax Rates | | | | | | | | | | |
| 54 | Chester County | 15.16 | 15.79 | 16.85 | 17.85 | 18.36 | 18.36 | 19.21 | 20.03 | 21.03 | 21.86 |
| 55 | Delaware County | 11.02 | 11.87 | 12.94 | 14.16 | 14.25 | 14.25 | 14.88 | 15.53 | 16.39 | 17.12 |
| 56 | Tax Rates % Increase | | | | | | | | | | |
| 57 | Chester County | 5.9% | 4.2% | 6.7% | 5.9% | 2.8% | 0.0% | 4.7% | 4.3% | 5.0% | 4.0% |
| 58 | Delaware County | -5.4% | 7.7% | 9.0% | 9.4% | 0.7% | 0.0% | 4.4% | 4.4% | 5.5% | 4.5% |
| 59 | | | | | | | | | | | |
| 60 | | | | | | | | | | | |
| 61 | Index Assumption | | | | | | | 1.40% | 2.00% | 2.50% | 2.50% |
| 62 | Millage Based on Index | 15.16 | 15.79 | 16.85 | 17.85 | 18.36 | | 18.61 | 19.60 | 20.53 | 21.56 |
| 63 | Levy Reduction Needed (\$MM) | | | | | | | 4.69 | 3.42 | 3.94 | 2.44 |
| 64 | Act 1 Exceptions | | | | | | | (0.97) | (1.55) | (1.85) | (1.97) |
| 65 | Shortfall | | | | | | | 3.7 | 1.9 | 2.1 | 0.5 |
| 66 | | | | | | | | | | | |
| 67 | Assessed Value | | | | | | | | | | |
| 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 | Assessed Value % Increase | | | | | | | | | | |
| 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% |