

West Chester Area School District  
Operating Expense History and Forecast

8/15/2011

	A	I	J	K	L	M	N	O	P	Q	R	S
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
1												
2												
3	<b>Staff</b>	<b>110,044.9</b>	<b>115,830.4</b>	<b>117,168.2</b>	<b>118,858.8</b>	<b>121,498.8</b>	<b>125,517.8</b>	<b>125,517.8</b>	<b>129,851.0</b>	<b>135,957.2</b>	<b>142,223.8</b>	<b>147,351.3</b>
4	<b>Total Salaries</b>	<b>81,915.7</b>	<b>85,629.5</b>	<b>87,892.4</b>	<b>89,094.4</b>	<b>90,770.5</b>	<b>88,668.4</b>	<b>88,668.4</b>	<b>88,853.0</b>	<b>89,309.2</b>	<b>89,773.2</b>	<b>90,245.0</b>
5	<b>Administration</b>											
6	Reg Salaries	6,358.7	6,980.7	7,402.0	7,449.8	7,009.9	6,966.2	6,966.2	7,063.7	7,183.8	7,305.9	7,430.1
7	<b>Teachers</b>											
8	Reg Salaries	57,724.3	59,946.7	61,097.6	62,620.9	64,228.0	62,338.5	62,338.5	62,221.7	62,292.3	62,364.0	62,436.9
9	Extra Duty Pymnts	1,028.0	1,197.0	1,118.7	899.6	843.2	1,102.4	1,102.4	1,100.3	1,101.6	1,102.8	1,104.1
10	Sabbatical Pymnts	301.8	43.9	103.9	129.9	248.0	292.9	292.9	292.3	292.7	293.0	293.3
11	Subject Chair Pymnts	392.3	412.6	437.5	429.0	420.8	433.5	433.5	432.6	433.1	433.6	434.1
12	Severance Pymnts	304.2	245.9	245.0	288.8	356.2	407.7	407.7	406.9	407.4	407.8	408.3
13	Supplemental Contracts	1,980.1	2,033.1	2,124.6	2,040.0	2,014.2	1,998.1	1,998.1	1,994.3	1,996.6	1,998.9	2,001.2
14	<b>Total Teachers</b>	<b>61,730.8</b>	<b>63,879.2</b>	<b>65,127.2</b>	<b>66,406.3</b>	<b>68,110.4</b>	<b>66,573.0</b>	<b>66,573.0</b>	<b>66,448.3</b>	<b>66,523.6</b>	<b>66,600.2</b>	<b>66,678.1</b>
15	<b>Technical</b>											
16	Reg Salaries	2,500.4	2,749.5	2,765.7	2,732.6	3,010.7	3,027.1	3,027.1	3,069.5	3,121.7	3,174.7	3,228.7
17	<b>Office Clerical</b>											
18	Reg Salaries	5,939.6	6,292.9	6,629.3	6,531.6	6,822.0	6,257.3	6,257.3	6,344.9	6,452.8	6,562.5	6,674.0
19	<b>Crafts and Trades</b>											
20	Reg Salaries	5,386.2	5,727.1	5,968.2	5,972.0	5,817.4	5,844.9	5,844.9	5,926.7	6,027.5	6,129.9	6,234.1
21												
22	<b>Benefits</b>											
23	Medical	11,744.7	13,233.2	13,941.8	14,400.0	14,425.3	16,845.0	16,845.0	18,120.2	19,491.9	20,967.4	22,554.7
24	Dental	1,398.9	1,504.3	1,559.6	1,415.4	1,339.6	1,600.5	1,600.5	1,669.3	1,741.1	1,816.0	1,894.1
25	Vision	154.0	161.1	167.6	153.2	140.7	181.9	181.9	186.1	190.4	194.7	199.2
26	Prescription	3,473.2	3,099.7	3,223.6	3,333.9	3,611.3	3,996.1	3,996.1	4,265.8	4,532.5	4,827.1	5,140.8
27	Social Security	6,095.4	6,380.7	6,535.8	6,603.7	6,667.0	6,987.7	6,987.7	6,797.3	6,832.2	6,867.6	6,903.7
28	Retirement	5,209.4	6,092.4	4,111.3	4,231.4	5,087.7	7,965.1	7,965.1	10,857.8	14,923.6	19,031.9	21,875.4
29	Tuition Reimbursement	946.3	887.1	977.5	1,301.5	1,113.7	1,458.3	1,458.3	1,531.2	1,607.8	1,688.2	1,772.6
30	Life & Disability	518.6	480.6	538.9	417.1	680.5	441.6	441.6	442.5	444.8	447.1	449.4
31	Workers Comp/Unemply/Other	731.3	728.5	911.1	708.8	649.6	729.3	729.3	736.0	742.8	749.6	756.5
32	<b>Total Benefits</b>	<b>30,271.8</b>	<b>32,567.6</b>	<b>31,987.2</b>	<b>32,567.9</b>	<b>33,695.4</b>	<b>40,205.4</b>	<b>40,205.4</b>	<b>44,596.3</b>	<b>50,506.9</b>	<b>56,589.6</b>	<b>61,546.4</b>
33	(Less) cost sharing	(2,142.6)	(2,366.6)	(2,691.4)	(2,803.6)	(2,967.1)	(3,356.0)	(3,356.0)	(3,598.4)	(3,858.9)	(4,139.0)	(4,440.1)
34	<b>Net Benefits</b>	<b>28,129.2</b>	<b>30,201.0</b>	<b>29,275.8</b>	<b>29,764.4</b>	<b>30,728.3</b>	<b>36,849.4</b>	<b>36,849.4</b>	<b>40,997.9</b>	<b>46,648.0</b>	<b>52,450.7</b>	<b>57,106.3</b>
35												
36	<b>Prof. &amp; Tech. Services</b>	<b>9,696.0</b>	<b>10,700.1</b>	<b>12,146.9</b>	<b>11,585.0</b>	<b>12,071.3</b>	<b>12,021.7</b>	<b>12,021.7</b>	<b>12,537.0</b>	<b>13,075.5</b>	<b>13,638.3</b>	<b>14,226.5</b>
37	Substitute Service	1,732.4	1,676.0	1,668.6	1,466.8	1,457.5	1,554.2	1,554.2	1,600.8	1,648.9	1,698.3	1,749.3
38	Contracted Therapeutic Staff	523.9	682.3	1,031.9	857.8	758.3	828.8	828.8	868.1	911.5	957.1	1,005.0
39	Contracted Aides	363.6	473.9	326.3	442.5	358.5	410.0	410.0	430.5	452.0	474.6	498.4
40	CCIU - Special Education Programs	2,022.9	2,242.6	2,538.9	3,099.7	3,072.8	2,861.6	2,861.6	3,004.7	3,154.9	3,312.7	3,478.3
41	Occupational/Physical Therapy	930.1	966.3	984.9	925.1	919.7	952.2	952.2	999.8	1,049.8	1,102.3	1,157.4
42	Due Process Hearings	332.4	507.9	586.9	475.5	882.8	585.0	585.0	614.2	644.9	677.2	711.0
43	Early Intervention	224.6	196.2	366.4	369.0	255.0	374.2	374.2	392.9	412.6	433.2	454.8
44	Extended School Year	395.6	410.9	497.7	620.4	626.0	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	1,241.9	1,182.4	1,182.4	1,241.5	1,303.6	1,368.8	1,437.2
46	Alternative Education - Reg	235.5	251.3	329.9	191.3	258.9	344.6	344.6	354.9	365.6	376.6	387.8
47	Tax Collection	545.9	543.3	513.0	557.0	508.9	464.5	464.5	478.4	492.8	507.6	522.8
48	Legal	228.2	255.0	410.9	279.9	326.8	353.7	353.7	364.3	375.2	386.5	398.1
49	Other	1,415.8	1,614.5	1,814.2	1,272.6	1,404.3	1,572.6	1,572.6	1,619.8	1,668.4	1,718.4	1,770.0
50												
51	<b>Purchased Property Services</b>	<b>4,455.0</b>	<b>4,831.5</b>	<b>4,570.1</b>	<b>4,306.0</b>	<b>3,931.7</b>	<b>4,457.1</b>	<b>4,457.1</b>	<b>4,321.9</b>	<b>4,451.6</b>	<b>4,585.1</b>	<b>4,722.7</b>
52	Electricity	2,631.3	2,998.8	2,740.3	2,538.2	2,247.6	2,300.0	2,300.0	2,100.1	2,163.1	2,228.0	2,294.9
53	Water/Sewer	345.5	403.5	427.2	421.2	466.6	515.0	515.0	530.5	546.4	562.8	579.6
54	Trash Removal	136.0	155.0	148.2	122.1	122.1	140.0	140.0	144.2	148.5	153.0	157.6
55	Office Rental	77.9	0.8	101.6	96.9	123.1	125.0	125.0	128.8	132.6	136.6	140.7
56	Other	1,284.3	1,275.4	1,152.8	1,127.6	952.3	1,377.1	1,377.1	1,418.4	1,461.0	1,504.8	1,549.9
57												
58	<b>Other Services</b>	<b>21,743.0</b>	<b>23,873.6</b>	<b>25,095.4</b>	<b>25,253.3</b>	<b>25,919.8</b>	<b>26,799.9</b>	<b>26,549.9</b>	<b>28,052.4</b>	<b>29,413.5</b>	<b>30,859.9</b>	<b>32,398.6</b>
59	Charter Schools	4,455.5	5,470.3	5,905.0	6,461.8	6,558.3	7,280.6	7,030.6	7,700.5	8,349.2	9,050.5	9,809.3
60	Tuition: Special Education	2,195.6	2,247.9	2,472.5	2,132.0	2,418.5	2,358.0	2,358.0	2,428.7	2,501.6	2,578.6	2,653.9
61	Tuition: CAT	1,123.7	1,187.6	1,199.5	1,382.1	1,637.5	1,685.5	1,685.5	2,002.1	2,182.3	2,378.7	2,592.7
62	Tuition: Other Alt Ed Programs	106.8	95.8	104.6	102.8	248.2	144.5	144.5	151.7	159.3	167.3	175.6
63	Bussing: Public Schools	3,907.0	4,436.4	4,750.8	4,628.8	4,861.9	4,561.5	4,561.5	4,698.3	4,839.3	4,984.5	5,134.0
64	Bussing: Non-Public	4,801.5	4,628.8	4,983.6	4,594.4	4,655.3	4,427.0	4,427.0	4,559.8	4,696.6	4,837.5	4,982.6
65	Bussing: Special Ed	2,836.3	3,466.8	3,153.5	3,213.8	3,089.7	3,582.1	3,582.1	3,689.5	3,800.2	3,914.2	4,031.7
66	Bussing: Extracurricular	334.0	260.1	384.9	281.4	333.5	334.2	334.2	344.2	354.6	365.2	376.1
67	Insurance	436.5	461.9	464.0	461.4	394.2	441.5	441.5	463.6	486.8	511.1	536.6
68	Telephone/Postage	561.0	527.1	643.0	375.3	448.7	587.0	587.0	604.6	622.8	641.5	660.7
69	Other Services - Glen Mills	502.8	640.2	614.1	1,263.0	1,026.8	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	247.3	376.2	376.2	387.5	399.1	411.1	423.5
71												
72	<b>Supplies</b>	<b>5,025.7</b>	<b>6,404.7</b>	<b>6,630.3</b>	<b>5,689.8</b>	<b>4,694.3</b>	<b>5,803.9</b>	<b>5,803.9</b>	<b>6,608.6</b>	<b>6,985.2</b>	<b>7,386.7</b>	<b>7,814.9</b>
73	Heating Fuel	1,235.9	1,060.1	1,788.1	1,097.4	1,123.8	1,250.0	1,250.0	1,287.5	1,326.1	1,365.9	1,406.9
74	Other Operations/Maint Supplies	819.5	925.6	789.5	807.8	603.2	972.5	972.5	1,011.4	1,051.9	1,093.9	1,137.7
75	Educational	2,010.9	2,591.9	2,160.2	2,149.7	1,826.3	2,251.7	2,251.7	2,341.7	2,435.4	2,532.8	2,634.1
76	Curriculum Proposals	396.7	1,148.5	1,373.4	850.7	622.3	481.8	481.8	1,066.1	1,254.7	1,440.2	1,644.2
77	Educational /Admin Software	353.1	464.8	314.6	610.2	347.1	700.9	700.9	728.9	758.1	788.4	820.0
78	Administration/Business	199.8	199.5	186.4	145.8	148.0	103.5	103.5	107.7	112.0	116.4	121.1
79	Other	9.8	14.3	18.1								

West Chester Area School District  
Revenue History and Forecast

	A	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
	Actual	Actual	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	2011-12	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
1	115,499.0	126,613.0	136,736.6	145,232.7	151,845.3	158,264.9	165,675.1	168,821.8	169,458.9	169,458.9	168,458.9	174,155.9	185,570.8	192,844	198,102
2	83,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,388.1	142,047.0	144,934.7	144,254.0	143,148.7	143,148.7	149,357.5	160,160.6	166,603.4	171,411.0
3	90,363.4	89,863.2	107,927.1	115,793.1	121,988.6	131,884.5	140,715.2	143,874.3	143,148.7	143,148.7	143,148.7	148,230.1	159,010.7	165,430.5	170,214.6
4	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	1,503.6	1,331.8	1,060.4	1,105.3	1,105.3	1,105.3	1,127.4	1,150.0	1,173.0	1,196.4
5	13,493.2	14,738.7	15,404.5	16,869.7	17,913.6	16,764.4	16,458.0	17,080.7	16,751.5	16,751.5	16,751.5	17,254.0	17,771.7	18,304.8	18,854.9
6	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	2,666.5	2,706.8	2,466.0	2,512.2	2,512.2	2,512.2	2,562.4	2,613.7	2,666.0	2,719.3
7	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,944.9	3,316.2	3,419.1	3,419.1	3,419.1	3,419.1	3,419.1	3,419.1	3,419.1	3,419.1
8	438.1	935.6	2,250.4	3,234.1	3,051.1	1,674.8	288.0	118.4	161.9	161.9	161.9	178.1	195.9	215.5	237.0
9	1,178.8	855.7	710.9	652.1	741.6	826.2	859.1	1,284.8	1,228.7	1,228.7	1,228.7	1,253.3	1,278.3	1,303.9	1,330.5
10	22,068.2	24,484.2	24,473.2	26,077.6	27,228.1	26,794.1	27,068.5	26,669.4	25,681.4	25,681.4	25,681.4	27,171.7	29,366.0	31,585	33,174
11	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	21,507.3	21,647.2	20,843.4	18,205.1	18,205.1	18,205.1	18,344.2	18,486.2	18,634.9	18,784.5
12	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	7,050.1	6,334.1	6,523.7	7,050.1	7,050.1	7,050.1	7,191.1	7,334.9	7,481.6	7,631.3
13	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,087.5	5,068.4	5,068.4	5,028.0	5,028.0	5,028.0	5,028.0	5,028.0	5,028.0	5,028.0
14	31.8	37.8	102.0	71.3	73.6	87.4	50.6	820.7	45.0	45.0	45.0	45.0	45.0	45.0	45.0
15	4,961.7	5,337.5	5,039.2	4,976.0	4,371.1	4,828.3	4,565.1	4,434.4	4,503.8	4,503.8	4,503.8	4,503.8	4,503.8	4,503.8	4,503.8
16	332.3	331.7	311.9	305.6	296.3	288.7	273.9	273.8	273.9	273.9	273.9	273.9	273.9	273.9	273.9
17	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,529.3	1,544.7	1,074.7	1,177.6	1,177.6	1,177.6	1,175.7	1,175.9	1,175.9	1,175.9
18	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,641.1	1,568.4	1,478.9	1,267.7	1,267.7	1,267.7	1,267.7	1,267.7	1,267.7	1,267.7
19	12.1	0.3	0.7	408.0	1,296.6	226.1	82.0	322.4	343.8	343.8	343.8	343.8	343.8	343.8	343.8
20	4,024.9	4,385.5	4,589.0	5,633.6	6,202.0	5,286.9	5,421.3	5,826.0	7,476.3	7,476.3	7,476.3	8,827.5	10,877.9	12,949.8	14,389.6
21	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,231.6	3,278.1	3,319.2	3,493.8	3,493.8	3,493.8	3,398.6	3,416.1	3,433.8	3,451.9
22	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,955.3	2,143.2	2,506.8	3,982.5	3,982.5	3,982.5	5,428.9	7,461.8	9,516.0	10,937.7
23	3,011.5	3,964.6	3,633.6	3,978.6	4,231.6	4,020.9	4,089.8	4,655.7	4,278.6	4,278.6	4,278.6	4,291.6	4,304.8	4,318.1	4,331.6
24	1,352.4	1,735.0	1,299.4	1,523.7	1,998.5	1,492.4	1,723.1	2,085.1	1,856.2	1,856.2	1,856.2	1,856.2	1,856.2	1,856.2	1,856.2
25	349.6	372.1	404.0	357.0	310.3	327.8	182.4	416.8	337.8	337.8	337.8	337.8	337.8	337.8	337.8
26	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,308.9	1,296.3	1,235.6	1,304.2	1,304.2	1,304.2	1,317.2	1,330.4	1,343.7	1,357.2
27	162.9	336.2	455.8	594.5	562.8	760.3	722.4	768.6	630.0	630.0	630.0	630.0	630.0	630.0	630.0
28	185.4	211.4	160.2	174.9	119.5	131.5	165.6	149.6	150.4	150.4	150.4	150.4	150.4	150.4	150.4
29	140,568.7	155,071.8	164,843.4	175,188.9	183,305.0	189,079.9	196,833.4	200,146.9	196,418.9	196,418.9	196,418.9	205,619.3	219,241.7	228,547.0	235,607.5
30	3,241.4	(176.3)	(506.7)	(837.2)	2,136.6	(367.5)	(2,932.9)	(4,685.5)	3,232.9	3,232.9	3,232.9	3,100.5	(935.1)	(966.5)	(868.7)
31	1,725.0	1,639.0													
32	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	(367.5)	(2,932.9)	(4,685.5)	3,232.9	3,232.9	3,232.9	3,100.5	(935.1)	(966.5)	(868.7)
33	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	189,712.4	193,900.5	195,461.4	201,561.8	201,561.8	201,561.8	208,719.8	218,306.5	227,590.4	234,737.7
34	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	189,079.9	196,833.4	200,146.9	196,418.9	196,418.9	196,418.9	205,619.3	219,241.7	228,547.0	235,607.5
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															

Designated/Committed Fund Balance for PSERS increases (ending FB)  
Designated/Committed Fund Balance for Health Care (ending FB)  
Beginning Fund Balance  
Ending Fund Balance

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2011-12	2012-13		2013-14	2014-15	2015-16
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				10,480,758	10,480,758		10,480,758	10,480,758	10,480,758
6	Delaware County				671,018	671,018		671,018	671,018	671,018
7					11,151,776	11,151,776		11,151,776	11,151,776	11,151,776
8										
9										
10	Net amount to be raised from R/E taxes				143,149	148,230		159,011	165,430	170,215
11	Gross tax to be levied				148,341	153,606		164,778	171,431	176,388
12										
13	Equilization Between Counties									
14	Chester County %				93.98%	93.98%		93.98%	93.98%	93.98%
15	Delaware County %				6.02%	6.02%		6.02%	6.02%	6.02%
16										
17	Chester Cnty Levy				139,415	144,364		154,863	161,115	165,775
18	Delaware Cnty Levy				8,926	9,243		9,915	10,315	10,614
19					148,341	153,606		164,778	171,431	176,388
20	Millage Calculation									
21	Chester Cnty tax levy				139,415	144,364	<i>Prior Month</i>	154,863	161,115	165,775
22	Chester Cnty assessed value				7,593,129	7,593,129	<i>Millage</i>	7,645,865	7,698,601	7,751,337
23							<i>Forecast</i>			
24	Chester County Millage				18.36	19.01	18.36	20.25	20.93	21.39
25	Previous Year Millage				18.36	18.36	0.65	19.01	20.25	20.93
26										
27	Chester Cnty Mill Increase				0.00	0.65		1.24	0.67	0.46
28	% increase				0.0%	3.5%	3.6%	6.5%	3.3%	2.2%
29	Delaware Cnty Tax levy				8,926	9,243		9,915	10,315	10,614
30	Delaware Cnty Assessed Value				627,528	627,528		628,778	630,028	631,278
31										
32	Delaware County Millage				14.22	14.73	14.22	15.77	16.37	16.81
33	Previous Yr Millage				14.25	14.22	0.51	14.73	15.77	16.37
34										
35	Delaware Cnty Mill Increase				(0.03)	0.50		1.04	0.60	0.44
36	% increase				-0.2%	3.5%	3.6%	7.1%	3.8%	2.7%
37										
38										
39	Multi County Millage re-balancing				139,415					
40					8,926					
41										
42	Chester County Millage Re-balanced				18.36	19.01				
43	Chester Cnty Mill Increase				18.36	0.65				
44	% increase					3.55%				
45										
46	Delaware County Millage Re-balanced				14.22	14.73				
47	Delaware Cnty Mill Increase				14.22	0.50				
48	% increase					3.55%				
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 +/-
1996-96	\$366,452	\$5,135	1.4%	\$5,943	\$267	4.7%
1996-97	\$371,134	\$4,682	1.3%	\$6,279	\$336	5.7%
1997-98	\$377,214	\$6,080	1.6%	\$6,812	\$533	8.5%
1998-99	\$5,803,372	n/a	n/a	\$7,332	\$520	7.6%
1999-00	\$5,896,808	\$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	(\$369)	-0.1%
2002-03	\$6,858,177	\$263,601	4.0%	\$381,715	\$22,796	6.4%
2003-04	\$7,093,245	\$235,068	3.4%	\$423,042	\$41,327	10.8%
2004-05	\$7,249,896	\$156,651	2.2%	\$463,149	\$40,107	9.5%
2005-06	\$7,393,620	\$143,724	2.0%	\$511,983	\$48,834	10.5%
2006-07	\$7,468,823	\$75,203	1.0%	\$593,984	\$82,001	16.0%
2007-08	\$7,530,148	\$61,325	0.8%	\$627,185	\$33,181	5.6%
2008-09	\$7,600,651	\$70,503	0.9%	\$642,084	\$14,899	2.4%
2009-10	\$7,661,410	\$60,759	0.8%	\$646,433	\$4,369	0.7%
2010-11	\$7,633,129	(\$26,281)	-0.4%	\$37,528	(\$8,905)	-1.4%
10 YEAR AVERAGE		\$134,225	2.7%		\$27,822	5.8%
5 YEAR AVERAGE		\$47,902	3.9%		\$25,109	5.3%
3 YEAR AVERAGE		\$34,327	3.2%		\$3,454	8.9%

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL	MILL VAL	AMOUNT +/-	PERCENT +/-	COMMERCIAL	MILL VAL	AMOUNT +/-	PERCENT +/-
2006-07	1,488,692	23,041	1.56%	2006-07	3,887	-	0.00%
2007-08	1,498,424	11,732	0.78%	2007-08	3,887	-	0.00%
2008-09	1,539,803	41,379	2.89%	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)	-1.28%	2010-11	8,905	-	0.00%
2011-12	1,504,226	(40,000)	-2.66%	2011-12	8,905	-	0.00%
2012-13	1,504,226	-	0.00%	2012-13	8,905	-	0.00%
2013-14	1,533,122	28,896	1.88%	2013-14	8,905	-	0.00%
2014-15	1,562,018	28,896	1.85%	2014-15	8,905	-	0.00%
2015-16	1,580,914	28,896	1.82%	2015-16	8,905	-	0.00%
Average Increase			0.89%	Average Increase			0.00%
RESIDENTIAL	MILL VAL	AMOUNT +/-	PERCENT +/-	RESIDENTIAL	MILL VAL	AMOUNT +/-	PERCENT +/-
2006-07	5,907,529	87,394	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	18,295	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	6,050,042	-	0.00%	2012-13	618,623	-	0.00%
2013-14	6,073,882	23,840	0.39%	2013-14	619,873	1,250	0.20%
2014-15	6,097,722	23,840	0.39%	2014-15	621,123	1,250	0.20%
2015-16	6,121,582	23,840	0.39%	2015-16	622,373	1,250	0.20%
Average Increase			0.87%	Average Increase			4.02%
OTHER	MILL VAL	AMOUNT +/-	PERCENT +/-	OTHER	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)	-10.29%	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!
2015-16	38,861	-	0.00%	2015-16	-	-	#REF!
Average Increase			-14.84%	Average Increase			#DIV/0!
TOTAL	MILL VAL	AMOUNT +/-	PERCENT +/-	TOTAL	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	70,503	0.93%	2008-09	642,055	14,900	2.32%
2009-10	7,661,410	60,759	0.79%	2009-10	646,433	4,368	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	7,593,129	-	0.00%	2012-13	627,528	-	0.00%
2013-14	7,645,865	52,736	0.69%	2013-14	628,778	1,250	0.20%
2014-15	7,698,601	52,736	0.69%	2014-15	630,028	1,250	0.20%
2015-16	7,751,337	52,736	0.68%	2015-16	631,278	1,250	0.20%
Average Increase			0.75%	Average Increase			4.15%

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b><u>Expense Assumptions</u></b>										
2											
3											
4											
5	<b><u>Staff Changes / Student Enrollment</u></b>										
6							<b>Enrollment Assumptions</b>				
7			<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
8		KG	631	631	631	631	631				
9		1st to 5th Grade	4,242	4,242	4,242	4,242	4,242				
10		Grades 6-8	2819	2819	2819	2819	2819				
11		Grades 9-12	3869	3869	3869	3869	3869				
12		Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43				
13		Secondary Student-Teacher Ratio	17.5	17.5	17.5	17.5	17.5				
14		<b>Staff Change / Student Enrollment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
15											
16											
17	<b><u>Headcount Changes (non-enrollment)</u></b>										
18			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>					
19		Administration	0	0	0	0					
20		Teachers*	0	0	0	0					
21		Non-Bargaining	0	0	0	0					
22		Support Staff	0	0	0	0					
23		Crafts/Trades	0	0	0	0					
24	<i>* Non-Enrollment Headcount Changes</i>										
25											
26											
27	<b><u>Salary Increases (based on Act 1 Index)</u></b>										
28			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>					
29		Administration	1.40%	1.70%	1.70%	1.70%					
30		Teachers	1.40%	1.70%	1.70%	1.70%					
31		Non-Bargaining	1.40%	1.70%	1.70%	1.70%					
32		Support Staff	1.40%	1.70%	1.70%	1.70%					
33		Crafts/Trades	1.40%	1.70%	1.70%	1.70%					
34											
35	<b><u>Miscellaneous</u></b>										
36			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>					
37		Teacher Attrition (vacancies)	750,000	750,000	750,000	750,000					
38		Teacher Attrition (turnover)	1,000,000	1,000,000	1,000,000	1,000,000					
39											
40	<b><u>Benefits - 200</u></b>										
41			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>					
42		Medical	7.57%	7.57%	7.57%	7.57%					
43		Dental	4.30%	4.30%	4.30%	4.30%					
44		Vision	2.30%	2.30%	2.30%	2.30%					
45		Prescription	6.50%	6.50%	6.50%	6.50%					
46		Social Security	7.65%	7.65%	7.65%	7.65%					
47		<b>PSERS</b>	<b>12.22%</b>	<b>16.71%</b>	<b>21.20%</b>	<b>24.24%</b>					
48		Tuition	5.00%	5.00%	5.00%	5.00%					
49		Life & Disability	0.00%	0.00%	0.00%	0.00%					
50		W/C, Unemp & Other	0.92%	0.92%	0.92%	0.92%					
51											
52	<b>Monthly Board Premium Costs</b>										
53		Medical	\$891.72	\$959.22	\$1,031.84	\$1,109.95					
54		Dental	\$126.55	\$131.99	\$137.67	\$143.59					
55		Vision	\$17.52	\$17.92	\$18.34	\$18.76					
56		Prescription	\$291.62	\$310.58	\$330.76	\$352.26					
57		Life/AD&D (cost per \$1,000)	\$0.14	\$0.14	\$0.14	\$0.14					
58											
59	Assumes increases in salary related benefits proportional to salary increases										
60											
61											
62											
63	<b><u>Professional and Technical Services - 300</u></b>										
64			<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>					
65		Special Education Services	5.00%	5.00%	5.00%	5.00%					
66		Other categories	3.00%	3.00%	3.00%	3.00%					
67											

<b>Average Salaries</b>	<b>Avg New Hire Salary 2011-12</b>
Administration	107,987
Teachers	50,005
Non-Bargaining	59,488
Support Staff	23,228
Crafts/Trades	36,651

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

37 retirees at \$27K savings each

West Chester Area School District  
Budget Forecast Model  
Key Assumptions

	A	B	C	D	E	F	G	H	I	J	K
68											
69	<b><u>Purchased Property Services - 400</u></b>				<b>% Increase Assumptions</b>						
70				<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
71		Electricity		-8.69%	3.00%	3.00%	3.00%				
72		Trash Collection		3.00%	3.00%	3.00%	3.00%				
73		Other categories		3.00%	3.00%	3.00%	3.00%				
74											
75	<b><u>Other Purchased Services - 500</u></b>				<b>% Increase Assumptions</b>						
76				<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
77		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%				
78		Insurances		5.00%	5.00%	5.00%	5.00%				
79		CAT Tuitions		6.00%	6.00%	6.00%	6.00%				
80		Bussing		3.00%	3.00%	3.00%	3.00%				
81		Telephone and Postage		3.00%	3.00%	3.00%	3.00%				
82		Other Categories		3.00%	3.00%	3.00%	3.00%				
83		Charter School Enrollment		630	655	681	709				
84		Charter School Tuition		12,223	12,743	13,282	13,842	7,950,197	8,598,933	9,300,606	
85		Cat Tuitions from CCIU		2,002,067	2,182,253	2,378,656	2,592,735	(250,000)	(250,000)	(250,000)	
86								7,700,197	8,348,933	9,050,606	
87								12,223	12,743	13,282	
88											
89	<b><u>Supplies - 600</u></b>				<b>% Increase Assumptions</b>						
90				<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
91		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%				
92		Gas and Oil		3.00%	3.00%	3.00%	3.00%				
93		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%				
94		Curriculum Proposal Amount		1,086,100	1,254,700	1,440,200	1,644,200				
95											
96	<b><u>Property - 700</u></b>				<b>% Increase Assumptions</b>						
97				<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%				
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%				
100		Phase in General Fund Maint Projects		-	200,000	200,000	200,000				
101	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund										
102											
103											
104	<b><u>800 Other Object Dues and Fees</u></b>				<b>% Increase Assumptions</b>						
105				<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>				
106				3.00%	3.00%	3.00%	3.00%				
107											
108	* After the budget release for the current year, % increases no longer apply and are replaced with										
109	actual budget amounts										

## Revenue Assumptions

<u>Local</u>	2012-13	2013-14	2014-15	2015-16
Collection Factor	96.50%	96.50%	96.50%	96.50%
Interim Taxes	2.00%	2.00%	2.00%	2.00%
Earned Income tax	3.00%	3.00%	3.00%	3.00%
Transfer Tax	2.00%	2.00%	2.00%	2.00%
Delinquent Taxes	0.00%	0.00%	0.00%	0.00%
Investment Earnings	10.00%	10.00%	10.00%	10.00%
Other	2.00%	2.00%	2.00%	2.00%

<u>State</u>	2012-13	2013-14	2014-15	2015-16
Basic Education	2.0%	2.0%	2.0%	2.0%
Special Education	0.0%	0.0%	0.0%	0.0%
Special Ed Contingency	\$ -	\$ -	\$ -	\$ -
Transportation	0.0%	0.0%	0.0%	0.0%
Rent	\$ 1,175,731	\$ 1,175,877	\$ 1,175,877	\$ 1,175,877
Charter School (Reimb Rate)	0.0%	0.0%	0.0%	0.0%
Social Security (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Retirement (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Other	0.0%	0.0%	0.0%	0.0%

<u>Federal</u>	2012-13	2013-14	2014-15	2015-16
Title I	0.0%	0.0%	0.0%	0.0%
Title II	0.0%	0.0%	0.0%	0.0%
IDEA	\$ 1,317,242	\$ 1,330,414	\$ 1,343,719	\$ 1,357,156
Medical Access	\$ 630,000	\$ 630,000	\$ 630,000	\$ 630,000
Other	0.0%	0.0%	0.0%	0.0%

<u>Other</u>	2012-13	2013-14	2014-15	2015-16
From Cap Res ( Reimb Technology)	0.0%	0.0%	0.0%	0.0%
From Cap Res (Other)	\$ -	0	0	0
Other				

West Chester Area School District  
Assumptions for Salaries

	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
<b>Enrollment Changes</b>						
KG	0		0	0	0	0
1st to 5th Grade	0		0	0	0	0
Grades 6-8	0		0	0	0	0
Grades 9-12	0		0	0	0	0
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
<b>Teacher Headcount Change</b>						
Elementary	0.00		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	0.00		0.00	0.00	0.00	0.00
<b>Total Teacher Headcount Change</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

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

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

<b>Additional Headcount Expenses</b>	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$107,987		\$109,499	\$111,361	\$113,254	\$115,179
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$50,005		\$49,911	\$49,968	\$50,025	\$50,084
Average Teacher Salary	\$69,127		\$68,998	\$69,076	\$69,155	\$69,236
Headcount Change (Enrollment)			0.00	0.00	0.00	0.00
Headcount Change (Curricular)	(9.00)			0.00	0.00	0.00
Change Salary Expense	(\$501,066)			\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$59,488		\$60,321	\$61,346	\$62,389	\$63,450
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$23,228		\$23,553	\$23,954	\$24,361	\$24,775
Additional Headcount	(13.00)			0	0	0
Additional Salary Expense	(\$278,582)			\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$36,651		\$37,164	\$37,796	\$38,438	\$39,092
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
<b>Teacher Staffing Changes Detail</b>			1.40%	1.70%	1.70%	1.70%
Salary before Attrition	64,922,879		63,971,732	64,042,251	64,113,970	64,186,907
Attrition - (vacancies)	750,000		750,000	750,000	750,000	750,000
Estimated Attrition (turnover)	1,333,320		1,000,000	1,000,000	1,000,000	1,000,000
Increase with Attrition	62,839,559	62,338,493	62,221,732	62,292,251	62,363,970	62,436,907
Increase with Attrition			-0.19%	0.11%	0.12%	0.12%
Staffing changes	(501,066)		-	-	-	-
Teacher Salary (with attrition & Staffing Changes)	62,338,493	62,338,493	62,221,732	62,292,251	62,363,970	62,436,907
Increase with Attrition & Staffing Changes			-0.19%	0.11%	0.12%	0.12%

65,766,803



West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
Admin Staff	6,966,152	6,966,152	7,063,678	7,183,761	7,305,885	7,430,085
Admin Additions						
<b>Total Administration Salaries</b>	<b>6,966,152</b>	<b>6,966,152</b>	<b>7,063,678</b>	<b>7,183,761</b>	<b>7,305,885</b>	<b>7,430,085</b>
Teacher Staff Salaries	62,839,559	62,338,493	62,221,732	62,292,251	62,363,970	62,436,907
Extra Duty Pymnts (123)	1,102,378	1,102,378	1,100,313	1,101,560	1,102,829	1,104,118
Sabbatical Pymnts (124)	292,882	292,882	292,333	292,665	293,002	293,344
Subject Chair Pymnts (125)	433,454	433,454	432,642	433,132	433,631	434,138
Severance Pymnts (127)	407,677	407,677	406,913	407,375	407,844	408,321
Supplemental Contracts (135)	1,998,070	1,998,070	1,994,328	1,996,588	1,998,887	2,001,224
Teacher Additions	(501,066)					
<b>Total Teaching Salaries</b>	<b>66,572,954</b>	<b>66,572,954</b>	<b>66,448,262</b>	<b>66,523,571</b>	<b>66,600,161</b>	<b>66,678,053</b>
Reg Salaries (141)	3,027,096	3,027,096	3,069,475	3,121,656	3,174,725	3,228,695
Overtime (143)						
<b>Technical</b>	<b>3,027,096</b>	<b>3,027,096</b>	<b>3,069,475</b>	<b>3,121,656</b>	<b>3,174,725</b>	<b>3,228,695</b>
Reg Salaries (151)	2,634,158	2,634,158	2,671,036	2,716,444	2,762,623	2,809,588
Temporary salaries (152)	54,474	54,474	55,237	56,176	57,131	58,102
Overtime (153)	87,826	87,826	89,056	90,570	92,109	93,675
Aides (154),(155)	3,205,034	3,205,034	3,249,904	3,305,153	3,361,340	3,418,483
Technology Aides (158)	275,827	275,827	279,689	284,443	289,279	294,197
<b>Office Clerical</b>	<b>6,257,319</b>	<b>6,257,319</b>	<b>6,344,921</b>	<b>6,452,785</b>	<b>6,562,482</b>	<b>6,674,045</b>
Reg Salaries Oper & Maint(161)	4,842,141	4,842,141	4,909,931	4,993,400	5,078,288	5,164,618
Temporary salaries (162)	272,025	272,025	275,833	280,522	285,291	290,141
Overtime (163)	96,856	96,856	98,212	99,881	101,579	103,306
Reg Salaries Technology (168)	633,858	633,858	642,732	653,658	664,771	676,072
<b>Crafts and Trades</b>	<b>5,844,880</b>	<b>5,844,880</b>	<b>5,926,708</b>	<b>6,027,462</b>	<b>6,129,929</b>	<b>6,234,138</b>
<b>Total Salary Expense</b>	<b>88,668,401</b>	<b>88,668,401</b>	<b>88,853,044</b>	<b>89,309,235</b>	<b>89,773,182</b>	<b>90,245,015</b>
<b>% Increase</b>		0.00%	0.21%	0.51%	0.52%	0.53%

84,108,178





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
Business Office (Professional)	2500	141	55	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	4.00
Business Office (Professional)	2330	141	55	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Business Office (Hourly Support)	2500	151	55	-	-	-	8.50	-	-	(0.50)	-	-	-	-	-	-	-	8.00
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	-	-	(0.50)	-	-	-	-	-	-	-	1.00
<b>Total</b>				-	-	-	14.50	-	-	(0.50)	-	-	-	-	-	-	-	14.00
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
<b>Total</b>				-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Transportation Office (Professional)	2700	141	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Transportation Office (Hourly Support)	2700	151	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Transportation Office-NP (Hourly Supprt)	2750	151	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
<b>Total</b>				-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	4.00
Human Resources Office (Professional)	2340	141	55	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	3.00
HR Office (Hourly Support)	2340	151	54	-	-	-	2.00	-	-	(1.00)	-	-	-	-	-	-	-	1.00
HR Office (Hourly Support)	2340	151	55	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
HR Office (Hourly Support)	2340	154	54	-	-	-	-	-	-	(1.00)	-	-	-	-	-	-	-	-
<b>Total</b>				-	-	-	6.00	-	-	(1.00)	-	-	-	-	-	-	-	5.00
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	3.00
Technology Office (Professional)	2818	141	10	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Technology Office (Hourly Support)	2818	168	10	-	-	-	12.00	-	-	-	-	-	-	-	-	-	-	12.00
Technology Associate	1100	158	10	-	-	-	16.00	-	-	-	-	-	-	-	-	-	-	16.00
<b>Total</b>				-	-	-	32.00	-	-	-	-	-	-	-	-	-	-	32.00
Head Custodians/ Supervisors	2610	141	71A	10.00	2.50	2.50	3.00	18.00	2.50	-	10.00	2.50	2.50	3.00	18.00	2.50	2.50	18.00
Custodians (Hourly Support)	2620	161	71A	27.00	18.00	37.00	8.00	90.00	18.00	-	27.00	18.00	37.00	8.00	90.00	18.00	37.00	90.00
Security (Hourly Support)	2620	161	71L	-	-	-	1.80	1.80	-	-	-	-	-	-	-	-	-	1.80
Maintenance	2620	141	70	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Maint Dept (Hourly Support)	2620	161	70	-	-	-	7.00	7.00	-	(2.00)	-	-	-	-	-	-	-	5.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	-	-	-	-	-	-	5.00
Operations (Professional)	2610	141	71	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Automotive Pool	2620	161	71G	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Grounds Supervisors	2620	141	70F	-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	-	2.00
Grounds (Hourly Support)	2620	161	70F	-	-	-	9.00	9.00	-	-	-	-	-	-	-	-	-	9.00
Mailroom (Hourly Support)	2620	161	71f	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
<b>Total</b>				37.00	20.50	39.50	40.80	137.80	20.50	(2.00)	37.00	20.50	39.50	40.80	137.80	20.50	39.50	135.80
<b>Support Staff Total</b>				159.76	75.10	112.24	120.80	467.90	(10.00)	(5.00)	149.76	75.10	109.24	115.80	449.90	75.10	109.24	449.90
<b>Grand Total</b>				549.46	315.40	429.94	167.00	1,464.60	(13.00)	(6.00)	536.46	312.40	423.94	162.00	1,437.60	312.40	423.94	1,437.60

West Chester Area School District  
Assumptions for Benefits

Gross Benefit Costs							
	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	14,425,299	16,845,020	16,845,020	18,120,188	19,491,886	20,967,422	22,554,656
Dental	1,339,578	1,600,496	1,600,496	1,669,317	1,741,098	1,815,965	1,894,052
Vision	140,689	181,892	181,892	186,076	190,355	194,733	199,212
Prescription	3,611,323	3,996,089	3,996,089	4,255,835	4,532,464	4,827,074	5,140,834
Social Security	6,667,011	6,987,689	6,987,689	6,797,258	6,832,157	6,867,648	6,903,744
Retirement	5,067,702	7,965,051	7,965,051	10,857,842	14,923,573	19,031,914	21,875,392
Tuition	1,113,681.0	1,458,313	1,458,313	1,531,229	1,607,790	1,688,180	1,772,589
Life & Disability	680,537	441,591	441,591	442,511	444,783	447,093	449,443
W/C, Unemp & Other	649,584	729,300	729,300	736,010	742,781	749,614	756,511
Total Benefit Expense	33,695,404	40,205,441	40,205,441	44,596,264	50,506,887	56,589,645	61,546,431
% Increase		40,205,441	19.32%	10.92%	13.25%	12.04%	8.76%

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

Benefit Cost Sharing and Cobra payments							
	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	2,757,712	3,119,872	3,119,872	3,356,046	3,610,099	3,883,384	4,177,356
Dental	32,780	59,324	44,324	61,875	64,535	67,310	70,205
Vision	3,923	7,615	7,615	7,790	7,969	8,153	8,340
Prescription	46,575	52,387	67,387	55,792	59,419	63,281	67,394
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	126,111	116,852	116,852	116,852	116,852	116,852	116,852
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	2,967,100	3,356,050	3,356,050	3,598,356	3,858,875	4,138,980	4,440,147
				7%			

Change in Staff Benefit Cost							
	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Change in Staff (fte)		0.00		0.00	0.00	0.00	0.00
Change in Staff (salary)		0		0	0	0	0
Medical		-		-	-	-	-
Dental		-		-	-	-	-
Vision		-		-	-	-	-
Prescription		-		-	-	-	-
Social Security		-		-	-	-	-
Retirement		-		-	-	-	-
Tuition		-		-	-	-	-
Life & Disability		-		-	-	-	-
W/C, Unemp & Other		-		-	-	-	-
Total Benefit Expense		-		-	-	-	-
% Increase					#DIV/0!	#DIV/0!	#DIV/0!

Net Benefit Costs							
	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	11,667,587	13,725,148	13,725,148	14,764,142	15,881,787	17,084,038	18,377,300
Dental	1,306,799	1,541,172	1,556,172	1,607,442	1,676,563	1,748,655	1,823,847
Vision	136,766	174,277	174,277	178,285	182,386	186,581	190,872
Prescription	3,564,748	3,943,702	3,928,702	4,200,043	4,473,045	4,763,793	5,073,440
Social Security	6,667,011	6,987,689	6,987,689	6,797,258	6,832,157	6,867,648	6,903,744
Retirement	5,067,702	7,965,051	7,965,051	10,857,842	14,923,573	19,031,914	21,875,392
Tuition	1,113,681	1,458,313	1,458,313	1,531,229	1,607,790	1,688,180	1,772,589
Life & Disability	554,426	324,739	324,739	325,659	327,931	330,241	332,591
W/C, Unemp & Other	649,584	729,300	729,300	736,010	742,781	749,614	756,511
Total Benefit Expense	30,728,304	36,849,391	36,849,391	40,997,909	46,648,012	52,450,665	57,106,285
% Increase			19.92%	11.26%	13.78%	12.44%	8.88%

30,728,304  
(0)

**Back-End Referendum Exceptions**

	<b>BUDGET 2011-12</b>	<b>BUDGET 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>	<b>BUDGET 2015-16</b>
	(\$000)				
Health Care	-	-	-	-	-
Retirement (PSERS)	28.6	1,391.3	1,931.0	1,864.7	1,188.0
Special Education	2,096.1	-	642.7	-	-
Debt Service	1,208.7	380.9	9.5	5.3	(943.7)
<b>Total</b>	<b>3,333.4</b>	<b>1,772.2</b>	<b>2,583.2</b>	<b>1,870.0</b>	<b>244.3</b>

*Index =* 4.10% 1.10% 1.10% 1.70% 1.70%

<b>Exception Calculations</b>						
Grandfathered salaries (2011)		88,668,401	88,668,401	88,668,401	88,668,401	
<b>Retirement</b>		7,965,051	10,835,279	14,816,490	18,797,701	21,493,220
	50%	3,982,526	5,417,639	7,408,245	9,398,850	10,746,610
		3,982,526	5,417,639	7,408,245	9,398,850	10,746,610
Increase			1,435,114	1,990,606	1,990,606	1,347,760
Index			43,808	59,594	125,940	159,780
<b>Total Exception</b>			<b>1,391,306</b>	<b>1,931,012</b>	<b>1,864,665</b>	<b>1,187,979</b>
<b>Special Education</b>						
	2009-10 AFR	2010-11 AFR	2010-11 AFR	2011-12 AFR	2012-13 AFR	
Expenses	30,778,308	31,701,657	32,652,707	33,632,288	34,641,257	31,087,797
Subsidy	5,087,500	5,068,400	5,028,000	5,028,000	5,028,000	
Net Expenses	25,690,808	26,633,257	27,624,707	28,604,288	29,613,257	
Net Increase		942,449	991,450	979,581	1,008,969	
Index		338,561	348,718	555,096	571,749	
<b>Total Exception</b>		<b>603,888</b>	<b>642,731</b>	<b>424,485</b>	<b>437,220</b>	
<b>ACT 1 Qualifying Debt Service</b>	23,481,944	23,862,815	23,872,266	23,877,556	22,933,838	
Grandfathered Increase		380,871	9,451	5,290	(943,718)	
Elem Master Plan (45%)		-	-	-	-	
<b>Debt Qualifying for Exception</b>		<b>380,871</b>	<b>9,451</b>	<b>5,290</b>	<b>(943,718)</b>	

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

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	PROJECTION 2010-11	BUDGET 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Revenues</b>											
Contribution from General Fund	\$ 742,047	\$ 1,518,064	\$ 1,008,000	\$ -	\$ 1,067,895	\$ -	\$ 2,619,901	\$ 367,932	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-	12,328	-	-	-	-	-	-
Refund from Litigation	-	(187,941)	80,603	-	-	-	-	-	-	-	-
Arbitrage Rebate	\$ 2,977,475	\$ 2,976,881	\$ 2,025,750	\$ 763,857	\$ 137,306	\$ 236,596	\$ 118,298	\$ 205,063	\$ 200,700	\$ 165,611	\$ 152,641
Interest Income	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 3,719,522	\$ 4,307,004	\$ 3,175,452	\$ 763,857	\$ 1,217,529	\$ 236,596	\$ 2,738,199	\$ 572,995	\$ 200,700	\$ 165,611	\$ 152,641
<b>Expenditures and Fund Transfers</b>											
Transfer to General Fund	-	-	-	900,000	-	-	-	-	-	-	-
Debt Service Payments (Cap Int)	-	-	-	1,600,000	-	-	-	-	-	-	-
Transfer to fund Technology Equipment	\$ 1,658,859	\$ 3,633,660	\$ 3,633,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility repairs and maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund (CAP INT.)	\$ 1,875,546	\$ (22,811)	\$ (22,811)	\$ -	\$ 2,048,270	\$ 2,004,056	\$ 2,004,056	\$ 1,949,156	\$ 2,007,631	\$ 2,067,860	\$ 2,129,895
<b>Total Expenditures</b>	\$ 585,031	\$ 3,534,405	\$ 3,610,669	\$ 2,500,000	\$ 2,048,270	\$ 2,004,056	\$ 2,004,056	\$ 1,949,156	\$ 2,007,631	\$ 2,067,860	\$ 2,129,895
<b>Excess of Revenues over Expenditures</b>	\$ 3,124,491	\$ 772,599	\$ (435,417)	\$ (1,736,143)	\$ (830,741)	\$ (1,767,460)	\$ 734,143	\$ (1,376,161)	\$ (1,806,931)	\$ (1,902,248)	\$ (1,977,254)
<b>Project Fund Balance at July 1</b>	\$ 12,916,389	\$ 16,040,880	\$ 16,813,479	\$ 16,378,062	\$ 14,641,919	\$ 12,230,955	\$ 13,811,778	\$ 14,545,321	\$ 13,169,160	\$ 11,362,229	\$ 9,459,981
<b>Projected Fund Balance at June 30</b>	\$ 16,040,880	\$ 15,813,479	\$ 16,378,062	\$ 14,641,919	\$ 13,811,778	\$ 10,463,495	\$ 14,545,321	\$ 13,169,160	\$ 11,362,229	\$ 9,459,981	\$ 7,482,726

## Financial Summary all Funds

	A	E	F	G	H	I	J	K	L	M	N	O
		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
3	<b>Total Revenue</b>	175.2	183.3	189.1	196.8	200.1	198.4	198.4	205.6	219.2	228.5	235.6
4	Current Real Estate Taxes	115.8	122.0	131.9	140.7	143.9	143.1	143.1	148.2	159.0	165.4	170.2
5	Revenue (Excl Current R.E.T.)	59.4	61.3	57.2	56.1	56.3	55.3	55.3	57.4	60.2	63.1	65.4
6	State (Other)	23.5	24.2	24.7	24.9	24.2	21.7	21.7	21.7	21.9	22.1	22.2
7	PSERS	2.6	3.0	2.1	2.1	2.5	4.0	4.0	5.4	7.5	9.5	10.9
8	Federal	3.9	4.2	4.0	4.1	4.7	4.3	4.3	4.3	4.3	4.3	4.3
9	Local (Excl. Current R.E.T.)	29.4	29.9	26.4	25.0	24.9	25.3	25.3	25.9	26.6	27.2	27.9
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-	-
11												
12												
13	<b>Expenses</b>	174.4	185.4	188.7	192.7	193.9	201.7	201.1	208.7	218.3	227.6	234.7
14	Salaries	81.9	85.6	87.9	89.1	90.8	88.7	88.7	88.9	89.3	89.8	90.2
15	Benefits (without PSERS)	22.9	24.1	25.2	25.5	25.7	28.9	28.9	30.1	31.7	33.4	35.2
16	PSERS	5.2	6.1	4.1	4.2	5.1	8.0	8.0	10.9	14.9	19.0	21.9
17	Debt Service	19.8	20.1	21.6	24.4	21.2	24.9	24.6	25.5	26.3	26.6	25.6
18	Transfer to Capital Reserve	1.5	1.0	-	1.3	2.7	0.4	0.4	-	-	-	-
19	Other	43.0	48.5	49.9	48.1	48.5	50.9	50.6	53.4	56.0	58.8	61.8
20												
21	<b>Expenses % Increase</b>											
22	Salaries	5.69%	4.53%	2.64%	1.37%	3.27%	-0.48%	-0.48%	0.21%	0.51%	0.52%	0.53%
23	Benefits (without PSERS)	9.41%	5.19%	4.38%	1.46%	1.97%	13.13%	13.13%	4.35%	5.26%	5.34%	5.42%
24	PSERS	44.52%	16.95%	-32.52%	2.92%	23.26%	88.24%	88.24%	36.32%	37.45%	27.53%	14.94%
25	Debt Service	-1.45%	1.41%	7.58%	13.00%	-1.80%	1.80%	0.75%	3.63%	3.23%	0.81%	-3.54%
26	Other	3.73%	12.88%	2.93%	-3.71%	-2.86%	5.88%	5.36%	5.36%	4.98%	5.00%	5.03%
27												
28	<b>Debt Service % of Budget</b>	11.4%	10.8%	11.5%	12.7%	11.0%	12.3%	12.2%	12.2%	12.1%	11.7%	10.9%
29												
30												
31	<b>Act 1 Exceptions</b>							3.3	1.8	2.6	1.9	0.2
32	Health Care							-	-	-	-	-
33	PSERS							0.0	1.4	1.9	1.9	1.2
34	Special Ed							2.1	-	0.6	-	-
35	Debt Service							1.2	0.4	0.0	0.0	(0.9)
36												
37	<b>Capital Reserve</b>											
38	Beginning Balance	16.0	16.8	16.4	14.6	13.8	14.5	14.5	13.1	11.3	9.5	7.6
39	Inflow	4.3	3.1	0.7	1.2	2.7	0.5	0.5	0.2	0.2	0.2	0.2
40	Outflow	3.5	3.5	2.5	2.0	2.0	1.9	1.9	2.0	2.0	2.1	2.1
41	<b>Year-end Balance</b>	16.8	16.4	14.6	13.8	14.5	13.1	13.1	11.3	9.5	7.6	5.6
42												
43	<b>Operating Cash Reserve</b>											
44	Beginning Balance	8.8	9.6	7.5	7.9	10.8	13.7	15.5	14.0	10.9	11.8	12.7
45	Transfer to Operating Budget	(0.8)	2.1	(0.4)	(2.9)	(4.7)	3.2	2.7	3.1	(0.9)	(1.0)	(0.9)
46	Transfer from Operating Budget	-	-	-	-	-	-	-	-	-	-	-
47	Ending Fund Balance	9.6	7.5	7.9	10.8	15.5	10.5	12.8	10.9	11.8	12.7	13.6
48	<b>Fund Balance % of Expenses</b>	5.5%	4.0%	4.2%	5.6%	8.0%	5.2%	6.3%	5.2%	5.4%	5.6%	5.8%
49												
50	<b>Fund Balance - Designation PSERS</b>				1.2			1.2	1.2			
51												
52	<b>Millage Calculations</b>											
53	<b>Tax Rates</b>											
54	Chester County	15.16	15.79	16.85	17.85	18.36	18.36	18.36	19.01	20.25	20.93	21.39
55	Delaware County	11.02	11.87	12.94	14.16	14.25	14.22	14.22	14.73	15.77	16.37	16.81
56	<b>Tax Rates % Increase</b>											
57	Chester County	5.9%	4.2%	6.7%	5.9%	2.9%	0.0%	0.0%	3.5%	6.5%	3.3%	2.2%
58	Delaware County	-5.4%	7.7%	9.0%	9.4%	0.6%	-0.2%	-0.2%	3.5%	7.1%	3.8%	2.7%
59												
60												
61	<b>Index Assumption</b>								1.10%	1.10%	1.70%	1.70%
62	<b>Millage Based on Index</b>	15.16	15.79	16.85	17.85	18.36	18.36		18.56	19.22	20.60	21.28
63	Levy Reduction Needed (\$MM)								3.51	8.11	2.60	0.82
64	Act 1 Exceptions								(1.77)	(2.58)	(1.87)	(0.24)
65	Shortfall								1.7	5.5	0.7	0.6
66												
67	<b>Assessed Value</b>											
68	Chester County	7,468,823	7,530,148	7,800,651	7,661,410	7,633,129	7,633,129	7,633,129	7,593,129	7,593,129	7,645,865	7,698,601
69	Delaware County	593,221	627,165	642,065	646,433	637,528	637,528	637,528	627,528	627,528	628,778	630,028
70												
71	<b>Assessed Value % Increase</b>											
72	Chester County	1.01%	1.02%	1.02%	1.02%	1.02%	1.01%	1.00%	0.99%	0.99%	1.01%	1.01%
73	Delaware County	1.28%	1.22%	1.08%	1.03%	1.07%	1.02%	0.99%	0.98%	0.98%	1.00%	1.00%