

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	2010-11	2011-12	2011-12	2012-13	2013-14	2014-15	2015-16
1	115,493.0	126,613.0	136,736.6	145,232.7	151,845.3	158,232.9	165,676.1	168,767.0	168,767.0	168,458.9	169,558.9	172,715.4	182,180.3	192,087.7	197,556.6
2	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,368.1	142,047.0	144,929.1	144,929.1	144,254.0	144,504.0	147,304.3	156,149.9	165,999.9	170,202.0
3	90,363.4	99,863.2	107,927.1	115,753.1	121,988.6	131,984.5	140,715.2	143,868.7	143,868.7	143,398.7	143,398.7	146,199.0	155,013.5	164,249.9	169,029.0
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	1,060.4	1,105.3	1,105.3	1,105.3	1,127.4	1,150.0	1,173.0
5	13,493.2	14,738.7	15,404.5	16,989.7	17,913.6	18,764.4	19,456.0	17,080.7	17,080.7	17,401.5	17,401.5	18,282.0	19,395.4	19,995.4	20,395.4
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	2,466.0	2,512.2	2,512.2	2,512.2	2,562.4	2,666.0	2,666.0
7	2,619.0	2,348.2	2,568.5	2,462.6	2,810.3	2,944.9	3,316.2	2,805.7	2,805.7	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	118.4	161.9	161.9	170.0	187.0	205.7	226.3
9	1,178.8	825.7	710.9	652.1	741.6	826.2	899.1	1,247.7	1,247.7	1,228.7	1,428.7	1,428.7	1,457.3	1,486.4	1,516.1
10	22,056.2	24,494.2	24,473.2	26,077.6	27,228.1	26,794.1	27,068.5	26,690.8	26,690.8	25,681.4	24,713.2	25,389.9	27,423.5	28,334.4	31,120.0
11	18,033.3	20,106.7	19,874.2	20,444.0	21,026.1	21,507.3	21,647.2	20,860.5	20,860.5	18,205.1	17,545.1	16,816.8	16,947.4	17,080.5	17,216.2
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	6,523.7	7,050.1	7,050.1	6,523.7	6,554.2	6,787.3	6,923.0
13	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,087.5	5,069.8	5,028.0	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	95.4	82.0	82.0	45.0	45.0	45.0	45.0	45.0	45.0
15	4,881.7	5,337.5	5,039.2	4,976.0	4,371.1	4,828.3	4,565.1	4,434.4	4,434.4	4,503.8	3,843.8	3,643.8	3,643.8	3,643.8	3,643.8
16	332.3	331.9	305.6	296.3	296.3	295.6	288.7	273.8	273.8	273.9	273.9	273.9	273.9	273.9	273.9
17	922.3	1,953.2	1,694.6	1,394.2	1,437.4	1,529.3	1,544.7	1,074.7	1,074.7	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	1,284.4	1,337.4	1,641.1	1,558.4	1,478.9	1,478.9	1,177.6	1,177.6	1,175.7	1,175.9	1,175.9	1,175.9
19	272.9	272.9	272.9	338.8	348.3	343.8	343.8	322.4	322.4	126.7	126.7	126.7	126.7	126.7	126.7
20	12.1	0.3	0.7	408.0	1,296.6	226.1	82.0	17.1	17.1	45.0	45.0	45.0	45.0	45.0	45.0
21	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,286.9	5,421.3	5,830.3	5,830.3	7,476.3	7,168.1	8,573.1	10,476.1	12,255.9	13,904.1
22	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,231.6	3,278.1	3,319.2	3,319.2	3,493.8	3,364.2	3,200.3	3,284.5	3,343.7	3,202.8
23	1,860.6	1,614.0	1,755.5	2,621.5	3,047.3	2,055.3	2,143.2	2,511.1	2,511.1	3,982.5	3,803.9	5,372.7	7,191.6	9,010.2	10,701.2
24	3,011.5	3,964.6	3,633.6	3,878.6	4,231.6	4,020.9	4,089.8	4,717.5	4,717.5	4,278.6	4,278.6	3,735.1	3,747.4	3,759.9	3,772.5
25	1,352.4	1,733.0	1,299.4	1,523.7	1,998.5	1,492.4	1,723.1	2,146.9	2,146.9	1,856.2	1,856.2	1,491.6	1,491.6	1,491.6	1,491.6
26	349.6	372.1	404.0	357.0	310.3	327.8	182.4	416.8	416.8	337.8	337.8	294.2	294.2	294.2	294.2
27	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,308.9	1,296.3	1,304.2	1,304.2	1,304.2	1,304.2	1,236.5	1,246.7	1,256.2	1,271.8
28	162.9	336.2	455.8	594.5	562.8	760.3	722.4	768.6	768.6	630.0	630.0	630.0	630.0	630.0	630.0
29	165.4	211.4	160.2	174.9	119.5	131.5	165.6	149.6	149.6	150.4	150.4	85.0	85.0	85.0	85.0
30	140,568.7	165,071.8	164,843.4	175,188.9	183,305.0	189,079.9	196,833.4	200,175.3	200,175.3	198,418.9	198,550.7	201,840.3	213,351.2	225,181.0	232,448.2
31	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	(367.5)	(2,932.9)	(4,813.6)	(4,813.6)	3,232.9	2,855.1	1,816.5	(101.6)	(706.1)	(2,554.4)
32	1,725.0	1,639.0	-	-	-	-	-	-	-	-	-	-	-	-	-
33	1,516.4	(1,817.3)	(508.7)	(937.2)	2,136.6	(367.5)	(2,932.9)	(4,813.6)	(4,813.6)	3,232.9	2,855.1	1,816.5	(101.6)	(706.1)	(2,554.4)
34	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	188,712.4	193,900.5	195,361.7	195,361.7	201,651.8	198,597.6	203,658.8	213,249.6	224,475.8	229,894.8
35	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	189,079.9	196,833.4	200,175.3	200,175.3	198,418.9	198,550.7	201,840.3	213,351.2	225,181.0	232,448.2
36	Designated/Committed Fund Balance for PSERS Increases (ending FB)														
37	Designated/Committed Fund Balance for Health Care (ending FB)														
38	Designated/Committed Fund Balance for 13-14 millage														
39	Beginning Fund Balance	7,966.2	6,469.6	6,287.2	8,794.2	7,495.1	7,862.6	10,795.4	10,795.4	13,734.4	15,609.1	13,954.0	14,943.7	15,046.3	15,760.4
40	Ending Fund Balance	6,469.6	8,287.2	8,794.2	9,631.6	7,495.1	7,862.6	10,795.4	10,795.4	10,501.5	12,750.0	12,133.5	15,046.3	15,760.4	16,304.8
41	Change	1,516.4	(1,817.4)	(507.0)	(837.4)	(2,136.5)	(2,932.9)	(4,813.6)	(4,813.6)	3,232.9	2,855.1	1,816.5	(101.6)	(706.1)	(2,554.4)

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

CHESTER COUNTY

DELAWARE COUNTY

	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- AMOUNT	+/- PERCENT
1995-96	\$366,452	\$5,135	1.4%		\$5,943	\$267	4.7%
1996-97	\$371,134	\$4,682	1.3%		\$6,279	\$336	5.7%
1997-98	\$377,214	\$6,080	1.6%		\$6,512	\$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%		\$7,662	\$350	4.6%
2000-01	\$6,290,875	\$294,067	4.9%		\$359,308	n/a	n/a
2001-02	\$6,534,576	\$303,701	4.8%		\$368,919	(\$388)	-0.1%
2002-03	\$6,858,177	\$263,601	4.0%		\$381,715	\$22,796	6.4%
2003-04	\$7,083,245	\$235,068	3.4%		\$423,042	\$41,327	10.8%
2004-05	\$7,249,896	\$156,651	2.2%		\$463,149	\$40,107	9.5%
2005-06	\$7,393,620	\$143,724	2.0%		\$511,983	\$48,834	10.5%
2006-07	\$7,468,823	\$75,203	1.0%		\$593,984	\$82,001	16.0%
2007-08	\$7,530,148	\$61,325	0.8%		\$627,165	\$33,181	5.6%
2008-09	\$7,600,851	\$70,503	0.9%		\$642,064	\$14,899	2.4%
2009-10	\$7,661,410	\$60,759	0.8%		\$646,433	\$4,369	0.7%
2010-11	\$7,633,129	(\$28,281)	-0.4%		637,528	(\$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	1.55%	2006-07	3,887	-	0.00%
2007-08	1,488,424	11,732	0.78%	2007-08	3,887	-	0.00%
2008-09	1,538,803	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)	-2.65%	2011-12	8,905	-	0.00%
2012-13	1,514,226	(10,000)	0.66%	2012-13	8,905	-	0.00%
2013-14	1,534,226	20,000	1.30%	2013-14	8,905	-	0.00%
2014-15	1,564,226	30,000	1.92%	2014-15	8,905	-	0.00%
2015-16	1,589,226	35,000	2.19%	2015-16	8,905	-	0.00%
Average increase			0.96%	Average increase			0.00%
RESIDENTIAL	MILL VAL	+/- AMOUNT	+/- PERCENT	RESIDENTIAL	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	18,295	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	6,055,042	5,000	0.08%	2013-14	619,673	1,250	0.20%
2014-15	6,065,042	10,000	0.16%	2014-15	621,123	1,250	0.20%
2015-16	6,080,042	15,000	0.25%	2015-16	622,373	1,250	0.20%
Average increase			0.67%	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	7,600,851	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	4,368	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	7,603,129	10,000	0.13%	2012-13	627,528	-	0.00%
2013-14	7,628,129	25,000	0.33%	2013-14	628,778	1,250	0.20%
2014-15	7,688,129	40,000	0.52%	2014-15	630,028	1,250	0.20%
2015-16	7,718,129	50,000	0.65%	2015-16	631,278	1,250	0.20%
Average increase			0.76%	Average increase			4.15%

*West Chester Area School District
Budget Forecast Model
2011-12 Projection Changes
January 2012*

<u>Revenues</u>	
Increase Earned income tax	250,000
Increase Current R/E tax collections	250,000
Increase "other" revenue	200,000
Total Change in Revenues	700,000

<u>Ending Fund Balance Analysis</u>	
Designated/Committed Fund Balance for 13-14 millage	1,665,000

West Chester Area School District
 Budget Forecast Model
 2012-13 Budget Changes
 January 2012

<u>Expenses</u>	
<i>Decrease in PSERS expense</i>	(49,400)
<i>Decrease in SS expense</i>	(110,400)
<i>Decrease in transportation</i>	(100,000)
<i>Decrease in Debt Service (timing of borrowing)</i>	(256,000)
<i>Decrease in Salaries (% assumption)</i>	(1,399,200)
Total Change in Expenditures	(1,915,000)

<u>Revenues</u>	
<i>Increase earned income taxes</i>	255,000
<i>Increase in "other" revenues</i>	200,000
<i>Decrease in SS subsidy</i>	(53,600)
<i>Decrease in PSERS subsidy</i>	(24,700)
Total Change in Revenues	376,700

Total Change in 6/30/12 Ending Fund balance	(99,580)
<i>Increase in 6/30/13 Ending Fund balance</i>	1,545,280
2012-13 Millage Impact	(846,000)

Change in Assessed value in Chester County	918,000
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West Chester Area School District
Budget Forecast Model
2011-12 Projection Changes
December 2011

	<u>Expenses</u>
<u>N/A</u>	
<i>Total Change Inc/(Dec) in expenses</i>	<hr/> <hr/> -

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

Revenues

N/A

Total Change in Revenues Dec 11

-

Ending Fund Balance Analysis

Designated/Committed Fund Balance for 13-14 millage

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West Chester Area School District
 Budget Forecast Model
 2012-13 Budget Changes
 December 2011

<u>Expenses</u>	
<i>Change in Expenses due to actual inputs versus assumptions</i>	
Salaries	(756,100)
Benefits	(698,300)
Professional & Technical Services	(518,500)
Purchased Property Services	140,900
Other Services	(430,200)
Supplies	(885,000)
Equipment	(79,200)
Dues and Fees	(20,800)
Debt Service (timing of bond borrowing)	261,000
Total Change in Expenditures	(2,986,200)

<u>Revenues</u>	
Earned Income Taxes	(171,500)
Interim Taxes	(22,100)
Transfer Taxes	(50,200)
Investment Income	(8,100)
Other Income	(24,600)
Basic Education Subsidy	(667,400)
Transportation Subsidy	(200,000)
Social Security Subsidy	(153,900)
Retirement subsidy	(46,200)
Federal Program Subsidies	(556,500)
Total Change in Revenues	(1,900,500)

Total Change in 6/30/12 Ending Fund balance	(155,282)
2012-13 Millage Impact	(1,240,982)

*West Chester Area School District
Budget Forecast Model
2011-12 Projection Changes
November 2011*

Decrease in Variable Rate Debt Service	(250,000)
Decrease in Debt Service - Refinance	(497,083)
Increase in contribution to Capital Reserve	497,083
<i>Total Change Inc/(Dec) in expenses</i>	<u><i>(250,000)</i></u>

*West Chester Area School District
Budget Forecast Model
2011-12 Projection Changes
November 2011*

<u>Revenues</u>	
Reduce Transportation Subsidy	(660,000)
Total Change in Revenues Sept 11	(660,000)

<u>Ending Fund Balance Analysis</u>	
Designated/Committed Fund Balance for 13-14 millage	(410,000)
Final 10-11 y/e Audit adjustments added to FB	128,200
Total Designated/Committed Fund Balance for 13-14 millage	(281,800)

West Chester Area School District
 Budget Forecast Model
 2012-13 Budget Changes
 November 2011

<u>Expenses</u>	
<i>Reduce PPA - Supply expense</i>	<i>(197,000)</i>
<i>Reduce Transportation - Public</i>	<i>(51,760)</i>
<i>Reduce Transportation - Non-Public</i>	<i>(3,262)</i>
<i>Reduce Transportation - Special Education</i>	<i>(199,541)</i>
<i>Reduce Debt Service - Refinance</i>	<i>(325,100)</i>
<i>Increase transfer to Capital Reserve - Refinance</i>	<i>325,100</i>
Total Change in Expenditures	<i>(451,562)</i>

<u>Revenues</u>	
<i>Transportation Subsidy</i>	<i>(660,000)</i>
Total Change in Revenues	<i>(660,000)</i>

Total Change in 6/30/12 Ending Fund balance	<i>(23,481)</i>
2012-13 Millage Impact	<i>184,957</i>

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

Revenues

Total Change in Revenues Sept 11	-
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Ending Fund Balance Analysis

Designated/Committed Fund Balance for 13-14 millage	-
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West Chester Area School District
Budget Forecast Model
2012-13 Budget Changes
October 2011

Expenses

Total Change in Expenditures

-

Revenues

Total Change in Revenues

-

Total Change in 6/30/12 Ending Fund balance

-

2012-13 Millage Impact

-

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

<u>Salaries and Benefits</u>	
<u>Change in Average Teacher Salary</u>	
Budgeted Teacher Salary	68,324
Actual Teacher Salary	67,804
Difference	(521)
Budget Teacher Hdcnt	930.70
<i>Increase/(Decrease) due to change in avg salary</i>	<u>(484,746)</u>
<i>Decrease in Teachers Salaries (3.0 fte)</i>	(203,411)
<i>Decease in Support Staff (1.0 fte)</i>	(28,500)
<i>Decrease in SS and Retirement based on above salary changes and EE max withholding</i>	(616,602)
 <i>Total Salaries and Benefits</i>	 <u><u>(1,333,259)</u></u>
 <i>Total Change Inc/(Dec) in expenses</i>	 <u><u>(1,333,259)</u></u>

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

Revenues

Increase in EIT collections	400,000
Decrease in SS/PSERS subsidy	(308,301)
Total Change in Revenues Sept 11	91,699

Ending Fund Balance Analysis

Designated/Committed Fund Balance for 13-14 millage	1,424,958
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West Chester Area School District
Budget Forecast Model
2012-13 Budget Changes
September 2011

<u>Expenses</u>	
<i>Increase in salaries (increase assumption @ Act 1 Index 1.7%)</i>	239,500
<i>Increase in Benefit Expense (based on salary increase assumption)</i>	52,400
Total Change in Expenditures	291,900

<u>Revenues</u>	
<i>Increase in SS/PSERS reimbursements (based on salary increase assumption)</i>	23,800
<i>Increase in EIT (based on 11-12 projections)</i>	412,000
Total Change in Revenues	435,800

Total Change in 6/30/12 Ending Fund balance	15,179
2012-13 Millage Impact	(128,721)

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<u>Expense Assumptions</u>											
2												
3												
4												
5	<u>Staff Changes / Student Enrollment</u>											
6												
7			2011-12	2012-13	Enrollment Assumptions		2013-14	2014-15	2015-16			
8	KG		631	631	631	631	631	631	631			
9	1st to 5th Grade		4,242	4,242	4,242	4,242	4,242	4,242	4,242			
10	Grades 6-8		2819	2819	2819	2819	2819	2819	2819			
11	Grades 9-12		3869	3869	3869	3869	3869	3869	3869			
12	Elementary Student-Teacher Ratio		24.43	24.43	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	17.5	17.5			
14	Staff Change / Student Enrollment		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
15												
16												
17	<u>Headcount Changes (non-enrollment)</u>											
18			2012-13	2013-14	2014-15	2015-16						
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	* Non-Enrollment Headcount Changes											
25												
26												
27	<u>Salary Increases (based on Act 1 Index)</u>											
28			2012-13	2013-14	% Increase Assumptions		2014-15	2015-16				
29	Administration		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
30	Teachers		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
31	Non-Bargaining		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
32	Support Staff		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
33	Crafts/Trades		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
34												
35	Miscellaneous		2012-13	2013-14	2014-15	2015-16						
36	Teacher Attrition (vacancies)		750,000	750,000	750,000	750,000						
37	Teacher Attrition (turnover)		1,000,000	1,000,000	1,000,000	1,000,000						
38												
39												
40	<u>Benefits - 200</u>											
41			2012-13	2013-14	% Increase Assumptions		2014-15	2015-16				
42	Medical		7.57%	7.57%	7.57%	7.57%	7.57%	7.57%				
43	Dental		4.30%	4.30%	4.30%	4.30%	4.30%	4.30%				
44	Vision		2.30%	2.30%	2.30%	2.30%	2.30%	2.30%				
45	Prescription		6.50%	6.50%	6.50%	6.50%	6.50%	6.50%				
46	Social Security		7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
47	PSERS		12.36%	16.76%	21.25%	25.56%						
48	Tuition		5.00%	5.00%	5.00%	5.00%	5.00%					
49	Life & Disability		0.00%	0.00%	0.00%	0.00%	0.00%					
50	W/C, Unemp & Other		0.92%	0.92%	0.92%	0.92%						
51												
52	Monthly Board Premium Costs											
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	<u>Professional and Technical Services - 300</u>											
64			2012-13	2013-14	% Increase Assumptions		2014-15	2015-16				
65	Special Education Services		5.00%	5.00%	5.00%	5.00%	5.00%					
66	Other categories		3.00%	3.00%	3.00%	3.00%	3.00%					
67												
68												
69	<u>Purchased Property Services - 400</u>											
70			2012-13	2013-14	% Increase Assumptions		2014-15	2015-16				
71	Electricity		-8.69%	3.00%	3.00%	3.00%	3.00%					
72	Trash Collection		3.00%	3.00%	3.00%	3.00%	3.00%					
73	Other categories		3.00%	3.00%	3.00%	3.00%	3.00%					
74												
75	<u>Other Purchased Services - 500</u>											
76			2012-13	2013-14	% Increase Assumptions		2014-15	2015-16				

	Avg New Hire Salary 2011-12	Average Salary 2011-12
Administration	107,987	107,987
Teachers	50,005	67,804
Non-Bargaining	59,488	
Support Staff	23,228	
Crafts/Trades	36,851	

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	L
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					
85		Cat Tuitions from CCIU		2,002,067	2,182,253	2,378,656	2,592,735					
86												
87												
88												
89		Supplies - 600		% Increase Assumptions								
90				2012-13	2013-14	2014-15	2015-16					
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		Property - 700		% Increase Assumptions								
97				2012-13	2013-14	2014-15	2015-16					
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		800 Other Object Dues and Fees		% Increase Assumptions								
105				2012-13	2013-14	2014-15	2015-16					
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	0.00%	2.00%	2.00%	2.00%
Earned Income tax	2.00%	3.00%	3.00%	3.00%
Transfer Tax	0.00%	2.00%	2.00%	2.00%
Delinquent Taxes	0.00%	0.00%	0.00%	0.00%
Investment Earnings	5.00%	10.00%	10.00%	10.00%
Other	0.00%	2.00%	2.00%	2.00%

<u>State</u>	2012-13	2013-14	2014-15	2015-16
Basic Education	n/a	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	n/a	0.0%	0.0%	0.0%
Title II	n/a	0.0%	0.0%	0.0%
IDEA	\$ 1,234,363	\$ 1,246,707	\$ 1,259,174	\$ 1,271,765
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
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	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
Administrators						
Average New Hire Salary	\$107,987		\$107,987	\$107,987	\$107,987	\$107,987
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
Teacher						
Average New Hire Salary	\$50,005		\$48,732	\$47,930	\$47,128	\$46,326
Average Teacher Salary	\$67,804		\$66,078	\$64,990	\$63,903	\$62,815
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
Non-Bargaining						
Average New Hire Salary	\$59,488		\$59,488	\$59,488	\$59,488	\$59,488
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$23,228		\$23,228	\$23,228	\$23,228	\$23,228
Additional Headcount	(13.00)			0	0	0
Additional Salary Expense	(\$278,582)			\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$36,651		\$36,651	\$36,651	\$36,651	\$36,651
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

Teacher Staffing Changes Detail	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
Salary before Attrition	64,922,879		62,501,520	61,501,520	60,501,520	59,501,520
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	61,650,338	60,751,520	59,751,520	58,751,520	57,751,520
Increase with Attrition			-2.55%	-1.65%	-1.67%	-1.70%
Staffing changes	(501,066)		-	-	-	-
Teacher Salary (with attrition & Staffing Changes)	62,338,493	61,650,338	60,751,520	59,751,520	58,751,520	57,751,520
Increase with Attrition & Staffing Changes			-1.46%	-1.65%	-1.67%	-1.70%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	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	6,961,310	6,961,310	6,961,310	6,961,310
Admin Additions			-	-	-	-
Total Administration Salaries	6,966,152	6,966,152	6,961,310	6,961,310	6,961,310	6,961,310
Teacher Staff Salaries	62,839,559	61,650,338	60,751,520	59,751,520	58,751,520	57,751,520
Extra Duty Pymnts (123)	1,102,378	1,003,520	970,989	955,006	939,023	923,041
Sabbatical Pymnts (124)	292,882	292,882	298,740	293,823	288,905	283,988
Subject Chair Pymnts (125)	433,454	433,454	433,454	426,319	419,184	412,049
Severance Pymnts (127)	407,677	407,677	407,677	400,966	394,256	387,545
Supplemental Contracts (135)	1,998,070	1,998,070	1,998,070	1,965,181	1,932,292	1,899,402
Teacher Additions	(501,066)		-	-	-	-
Total Teaching Salaries	66,572,954	65,785,941	64,860,451	63,792,816	62,725,181	61,657,546
Reg Salaries (141)	3,027,096	3,027,096	2,888,793	2,888,793	2,888,793	2,888,793
Overtime (143)		-	-	-	-	-
Technical	3,027,096	3,027,096	2,888,793	2,888,793	2,888,793	2,888,793
Reg Salaries (151)	2,634,158	2,605,658	2,609,778	2,609,778	2,609,778	2,609,778
Temporary salaries (152)	54,474	54,474	48,474	48,474	48,474	48,474
Overtime (153)	87,826	87,826	84,716	84,716	84,716	84,716
Aides (154),(155)	3,205,034	3,065,461	3,260,600	3,260,600	3,260,600	3,260,600
Technology Aides (158)	275,827	275,827	278,909	278,909	278,909	278,909
Office Clerical	6,257,319	6,089,246	6,282,476	6,282,476	6,282,476	6,282,476
Reg Salaries Oper & Maint(161)	4,842,141	4,433,475	4,910,390	4,910,390	4,910,390	4,910,390
Temporary salaries (162)	272,025	272,025	127,000	127,000	127,000	127,000
Overtime (163)	96,856	96,856	261,820	261,820	261,820	261,820
Reg Salaries Technology (168)	633,858	580,955	644,981	644,981	644,981	644,981
Crafts and Trades	5,844,880	5,383,311	5,944,191	5,944,191	5,944,191	5,944,191
Total Salary Expense	88,668,401	87,251,746	86,937,220	85,869,585	84,801,950	83,734,315
% Increase		-1.60%	-0.36%	-1.23%	-1.24%	-1.26%

82,306,280

Positions	Func	Acct	Prog	2011-12 Actual				2012-13 Budget				Variance						
				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
Superintendent	2360	111	52	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Assistant Superintendent	2360	111	52B	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Elementary Director of Education	2360	111	52E	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Principals and Asst. Principals	2380	111	40	10.00	9.00	12.00	31.00	10.00	9.00	12.00	31.00	-	-	-	-	-	-	31.00
Technology Director	2818	111	10	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Human Resources Director	2340	111	54	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Business Affairs Director/Asst. Director	2500	111	55	-	-	-	2.00	-	-	-	2.00	-	-	-	-	-	-	2.00
Facilities & Operations Director	2610	111	71	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Pupil Services Director	2110	111	18	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Total				10.00	9.00	12.00	40.00	10.00	9.00	12.00	40.00	9.00	9.00	12.00	40.00	-	-	40.00
Language Arts Supervisor	2260	111	6	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Social Studies Supervisor	2260	111	20	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Director of Curriculum and Instruction	2260	111	53	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Mathematics Supervisor	2260	111	15	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Science Supervisor	2260	111	19	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Program Director - Communications	2370	111	52	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
IT Services Coordinator	2840	111	50Z	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
ELL Supervisor	2260	111	02	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Special Education Supervisors	1200	111	21	-	-	-	3.00	-	-	-	3.00	-	-	-	-	-	-	3.00
Pupil Services Supervisor	2110	111	18	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Gifted	1243	111	21A	-	-	-	1.00	-	-	-	1.00	-	-	-	-	-	-	1.00
Athletic Director	3200	111	30S	-	-	-	3.00	-	-	-	3.00	-	-	-	-	-	-	3.00
Total				10.00	9.00	15.00	57.00	10.00	9.00	15.00	57.00	14.00	14.00	17.00	57.00	-	-	57.00
Management Total				10.00	9.00	15.00	57.00	10.00	9.00	15.00	57.00	14.00	14.00	17.00	57.00	-	-	57.00
Full Day KG	1100	121	08F	5.00	-	-	5.00	5.00	-	-	5.00	-	-	-	-	-	-	5.00
1/2 Day KG	1100	121	09	17.00	-	-	17.00	17.00	-	-	17.00	-	-	-	-	-	-	17.00
1st Grade	1100	121	09	40.00	-	-	40.00	40.00	-	-	40.00	-	-	-	-	-	-	40.00
2nd Grade	1100	121	09	38.00	-	-	38.00	38.00	-	-	38.00	-	-	-	-	-	-	38.00
3rd Grade	1100	121	09	37.00	-	-	37.00	37.00	-	-	37.00	-	-	-	-	-	-	37.00
4th Grade	1100	121	09	33.00	-	-	33.00	33.00	-	-	33.00	-	-	-	-	-	-	33.00
5th Grade	1100	121	09	35.00	-	-	35.00	35.00	-	-	35.00	-	-	-	-	-	-	35.00
Art	1100	121	01	8.80	7.10	9.20	25.10	8.80	7.10	9.20	25.10	-	-	-	-	-	-	25.10
ESL	1100	121	02	10.20	3.40	3.80	17.40	10.20	3.40	3.80	17.40	-	-	-	-	-	-	17.40
Engl/Lang Arts	1100	121	06	24.20	24.20	36.20	60.40	24.20	24.20	36.20	60.40	-	-	-	-	-	-	60.40
World Language	1100	121	07	11.00	11.00	26.40	38.40	11.00	11.00	26.40	38.40	1.00	-	-	-	-	-	38.40
Instructional Coaches	1100	121	9	10.00	-	-	10.00	10.00	-	-	10.00	-	-	-	-	-	-	10.00
Computer/Tech Ed	1100	121	10	-	-	-	5.20	-	-	-	5.20	-	-	-	-	-	-	5.20
Health	1100	121	11	11.80	11.80	13.90	25.70	11.80	11.80	13.90	25.70	-	-	-	-	-	-	25.70
Math	1100	121	15	27.20	27.20	35.60	62.80	27.20	27.20	35.60	62.80	-	-	-	-	-	-	62.80
Phys Ed	1100	121	17	11.00	4.40	8.90	24.30	11.00	4.40	8.90	24.30	-	-	-	-	-	-	24.30
Science	1100	121	19	22.80	22.80	40.60	63.40	22.80	22.80	40.60	63.40	-	-	-	-	-	-	63.40
Social Studies	1100	121	20	22.40	22.40	38.00	60.40	22.40	22.40	38.00	60.40	-	-	-	-	-	-	60.40
Reading Specialist/Teacher	1100	121	06A	16.25	18.40	10.10	44.75	16.25	18.40	10.10	44.75	-	-	-	-	-	-	44.75
Reading Specialist (K-2)	1100	121	06B	6.40	-	-	6.40	6.40	-	-	6.40	-	-	-	-	-	-	6.40
Music-Vocal	1100	121	16A	9.80	4.00	3.00	16.80	9.80	4.00	3.00	16.80	-	-	-	-	-	-	16.80
Music-Instrumental	1100	121	16B	10.00	6.60	4.60	21.20	10.00	6.60	4.60	21.20	-	-	-	-	-	-	21.20
Music-Adaptive PE	1100	121	17A	1.00	-	-	1.00	1.00	-	-	1.00	-	-	-	-	-	-	1.00
TITLE 1 (federal prog) & FD KG	1490	121	35	4.25	-	-	4.25	4.25	-	-	4.25	-	-	-	-	-	-	4.25
Total				292.70	168.50	230.30	692.50	292.70	168.50	230.30	692.50	1.00	1.00	230.30	692.50	-	-	692.50
Fam and Cons Science	1340	121	12	7.00	7.00	5.20	12.20	7.00	7.00	5.20	12.20	-	-	-	-	-	-	12.20
Industrial Arts	1350	121	13	7.20	7.20	2.20	9.40	7.20	7.20	2.20	9.40	-	-	-	-	-	-	9.40
Business Education	1360	121	03	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	-	-	-	-	-	-	5.40
Marketing	1320	121	04	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	1.00
Total				-	14.20	13.80	28.00	-	14.20	13.80	28.00	-	-	-	-	-	-	28.00
Special Education Teachers				-	14.20	13.80	28.00	-	14.20	13.80	28.00	-	-	-	-	-	-	28.00
Special Education (general)	1200	121	21	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-	-	-	-	6.00

Positions	Func	Acct	Prog	2011-12 Actual				2012-13 Budget				Variance						
				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 Support	1233	121	21C	6.50	3.00	5.00	-	14.50	6.50	3.00	5.00	-	14.50	-	-	-	-	-
Emotional Support	1231	121	21C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Life Skills	1211	121	21F	27.50	18.00	25.00	11.60	70.50	27.50	18.00	25.00	11.60	70.50	-	-	-	-	-
Learn Supp/ Life Skills	1241	121	21F	8.00	3.30	3.00	14.30	11.60	8.00	3.30	3.00	14.30	11.60	-	-	-	-	-
Speech & Language Therapist	1225	121	21	42.00	24.30	33.00	17.60	116.90	42.00	24.30	33.00	17.60	116.90	-	-	-	-	-
Gifted Program Teachers	1243	121	21A	10.00	9.00	19.00	2.40	38.00	10.00	9.00	19.00	2.40	38.00	-	-	-	-	-
Guidance Counselors	2120	121	18B	6.40	3.00	3.00	12.40	2.40	6.40	3.00	3.00	12.40	2.40	-	-	-	-	-
Certified Nurses (non-public)	2450	121	18D	9.80	3.00	3.00	0.60	16.40	9.80	3.00	3.00	0.60	16.40	-	-	-	-	-
Certified Nurses (District)	2440	121	18D	10.00	3.00	3.00	1.00	16.00	10.00	3.00	3.00	1.00	16.00	-	-	-	-	-
Psychologists	2140	121	35	36.20	18.00	28.00	4.00	86.20	36.20	18.00	28.00	4.00	86.20	-	-	-	-	-
Social Worker (ma)	2160	121	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	2250	121	Total	370.90	225.00	309.60	22.60	928.10	370.90	225.00	309.60	22.60	928.10	-	-	-	-	-
Athletic Trainer	3200	121	30S	-	-	2.80	-	2.80	-	-	2.80	-	2.80	-	-	-	-	-
Audio Visual	2220	121	14A	-	-	1.70	-	1.70	-	-	1.70	-	1.70	-	-	-	-	-
Partnership in Education	2370	121	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			Total	10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	17.00	57.00	-	-	-	-	-
Teacher Total			Total	5.00	3.60	3.00	-	16.00	5.00	3.60	3.00	-	16.00	-	-	-	-	-
Sec to Superintendent	2360	151	52	9.40	2.00	5.00	10.00	21.00	9.40	2.00	5.00	10.00	21.00	-	-	-	-	-
Sec to the Asst Superintendent	2360	151	52B	3.00	2.00	5.00	-	10.00	3.00	2.00	5.00	-	10.00	-	-	-	-	-
Sec to the Prog Dir Professional Devel	2360	151	53	3.00	2.00	5.00	-	10.00	3.00	2.00	5.00	-	10.00	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	53	10.00	6.00	9.00	-	25.00	10.00	6.00	9.00	-	25.00	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to Elementary Program Directors	2380	151	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to Technology Dir	2818	151	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec for Attendance/Child Acctg	2130	151	18A	-	3.00	3.00	-	6.00	-	3.00	3.00	-	6.00	-	-	-	-	-
Sec for Guidance	2120	151	18B	-	-	6.00	-	6.00	-	-	6.00	-	6.00	-	-	-	-	-
Sec to Facilities & Operations Dir	2610	151	71	-	-	-	2.00	2.00	-	-	-	2.00	2.00	-	-	-	-	-
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.50	2.50	-	-	-	2.50	2.50	-	-	-	-	-
Sec to Special Ed Dir/Supervisors	1200	151	21	-	-	-	5.60	5.60	-	-	-	5.60	5.60	-	-	-	-	-
Sec to Instruct Technology Coordinator	2818	151	10	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Sec to Gifted	1243	151	21A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to Medical Access	1200	151	35	-	-	-	0.40	0.40	-	-	-	0.40	0.40	-	-	-	-	-
Sec to Assessment	2260	151	50E	-	-	-	0.50	0.50	-	-	-	0.50	0.50	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	3.00	-	3.00	-	-	-	-	-
Secretarial Total			Total	10.00	9.00	21.00	17.00	57.00	10.00	9.00	21.00	17.00	57.00	-	-	-	-	-
Full Day KG	1100	154	08F	5.00	-	-	-	5.00	5.00	-	-	-	5.00	-	-	-	-	-
ESL	1100	154	02	9.40	3.60	3.00	-	16.00	9.40	3.60	3.00	-	16.00	-	-	-	-	-
Autistic Support	1233	154	21C	9.00	2.00	5.00	-	16.00	9.00	2.00	5.00	-	16.00	-	-	-	-	-
Emotional Support	1231	154	21C	3.00	2.00	5.00	-	10.00	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	-	106.00	58.00	30.00	18.00	-	106.00	-	-	-	-	-
Special Ed	1260	154	21H	9.70	2.00	3.00	-	11.70	9.70	2.00	3.00	-	11.70	-	-	-	-	-
Library Assistant	2250	154	14	5.00	3.00	3.00	-	11.00	5.00	3.00	3.00	-	11.00	-	-	-	-	-
Office Assistant (Dis)	2380	154	40	104.10	42.60	34.00	-	180.70	104.10	42.60	34.00	-	180.70	-	-	-	-	-
Total			Total	4.00	3.00	3.00	2.40	7.00	4.00	3.00	3.00	2.40	7.00	-	-	-	-	-
Case Workers	2160	141	18F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RN-LPN (non-public)	2450	141	18D	-	-	-	6.60	6.60	-	-	-	6.60	6.60	-	-	-	-	-
RN-LPN (District)	2440	141	18D	-	-	-	1.00	1.00	-	-	-	1.00	1.00	-	-	-	-	-
Pupil Service Specialist	2110	141	18	-	-	-	3.00	3.00	-	-	-	3.00	3.00	-	-	-	-	-
Security Greater	2190	154	18	4.00	-	6.00	10.00	20.00	4.00	-	6.00	10.00	20.00	-	-	-	-	-
Total			Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Secretarial Staff - Central Office and School Administration

Positions	Func	Acct	Prog	2011-12 Actual				2012-13 Budget				Variance			Total			
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High				
Business Office (Professional)	2500	141	55	-	-	-	4.00	-	-	-	-	-	-	-	4.00	-	-	-
Business Office (Professional)	2330	141	55	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-
Business Office (Hourly Support)	2600	151	55	-	-	-	7.50	-	-	-	-	-	-	-	7.50	-	-	-
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-
Total				-	-	-	13.50	-	-	-	-	-	-	-	13.50	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-
Total				-	-	-	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 Support)	2750	151	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-
Total				-	-	-	4.00	-	-	-	-	-	-	-	4.00	-	-	-
Human Resources Office (Professional)	2340	141	55	-	-	-	3.00	-	-	-	-	-	-	-	3.00	-	-	-
HR Office (Hourly Support)	2340	151	54	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-
HR Office (Hourly Support)	2340	151	55	-	-	-	0.50	-	-	-	-	-	-	-	0.50	-	-	-
HR Office (Hourly Support)	2340	154	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	-	4.50	-	-	-	-	-	-	-	4.50	-	-	-
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	-	-	-
Total				-	-	-	32.00	-	-	-	-	-	-	-	32.00	-	-	-
Head Custodians/ Supervisors	2610	141	71A	10.00	2.50	2.50	3.00	-	-	-	-	-	-	10.00	2.50	2.50	3.00	18.00
Custodians (Hourly Support)	2620	161	71A	27.00	18.00	37.00	8.00	-	-	-	-	-	27.00	18.00	37.00	8.00	-	90.00
Security (Hourly Support)	2620	161	71L	-	-	-	1.80	-	-	-	-	-	-	-	1.80	-	-	1.80
Maintenance	2620	141	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance (Hourly Support)	2620	161	70	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	-	1.00
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	5.00	-	-	-	-	-	-	-	5.00	-	-	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
Total				37.00	20.50	39.50	38.80	-	-	-	-	-	37.00	20.50	39.50	-	-	135.80
Support Staff Total				155.10	72.10	100.50	120.80	-	-	-	-	-	155.10	72.10	100.50	-	-	448.50
Grand Total				536.00	306.10	425.10	166.40	-	-	-	-	-	536.00	306.10	425.10	-	-	1,433.60

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	6,728,310	6,400,697	6,569,023	6,487,349	6,405,675
Retirement	5,067,702	7,965,051	7,607,826	10,745,440	14,383,156	18,020,414	21,402,491
Tuition	1,113,681.0	1,458,313	1,458,313	1,236,998	1,298,848	1,363,790	1,431,980
Life & Disability	683,037	441,591	441,591	439,999	434,596	429,192	423,789
W/C, Unemp & Other	649,584	729,300	729,300	736,010	742,781	749,614	756,511
Total Benefit Expense	33,697,904	40,205,441	39,588,837	43,790,560	49,384,207	54,855,555	60,209,199
% Increase		40,205,441	17.48%	8.92%	12.77%	11.08%	9.76%

* 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	6,728,310	6,400,697	6,569,023	6,487,349	6,405,675
Retirement	5,067,702	7,965,051	7,607,826	10,745,440	14,383,156	18,020,414	21,402,491
Tuition	1,113,681	1,458,313	1,458,313	1,236,998	1,298,848	1,363,790	1,431,980
Life & Disability	556,926	324,739	324,739	323,147	317,744	312,340	306,937
W/C, Unemp & Other	649,584	729,300	729,300	736,010	742,781	749,614	756,511
Total Benefit Expense	30,730,804	36,849,391	36,232,787	40,192,204	45,525,332	50,716,576	55,769,053
% Increase			17.90%	9.07%	13.27%	11.40%	9.96%

30,728,304
(2,500)

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%

Year	Actual	2010-11	2011-12	2011-12 Projection	2012-13	2012-13 Budget	2013-14	2013-14 Forecast	2014-15	2014-15 Forecast	2015-16	2015-16 Forecast
DUES/FEES - Athletic Fund	\$228,000	\$381,500	\$381,500	\$381,500	\$351,515	\$362,060	\$372,922	\$384,109				
	\$131,500	\$131,500	\$131,500	\$131,500	\$131,500	\$131,500	\$131,500	\$131,500				

DEBT SERVICE

Int and Principal \$ 21,236,800
Transfer to Cap. Reserve \$0

	2011-12 Budget		2011-12 Projection		2012-13 Budget		2013-14 Budget		2014-15 Budget		2015-16 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
EXISTING DEBT SERVICE												
402 \$27,860,000 GOB	\$32,181	\$1,285,000	\$52,181	\$1,285,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
403 \$29,980,000 GOB	\$0	\$0	\$0	\$0	\$1,652,826	\$5,000	\$1,652,839	\$5,000	\$1,652,439	\$5,000	\$1,652,239	\$5,000
9/05 \$9,870,000 GOB	\$1,653,011	\$5,000	\$1,653,011	\$5,000	\$140,165	\$1,019,000	\$140,165	\$1,019,000	\$90,893	\$1,185,000	\$18,172	\$1,246,000
1/06 \$10,043,000 DVRA	\$4,753,125	\$1,910,000	\$4,753,125	\$1,910,000	\$4,876,725	\$1,970,000	\$4,876,725	\$1,970,000	\$4,474,975	\$2,150,000	\$4,367,475	\$3,785,000
3/06 \$13,455,000 GOB	\$424,838	\$1,705,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000	\$355,438	\$1,845,000	\$215,138	\$1,910,000	\$166,284	\$895,000
11/09 \$22,245,000 GOB	\$915,888	\$115,000	\$915,888	\$115,000	\$910,788	\$140,000	\$910,788	\$140,000	\$793,186	\$1,555,000	\$730,988	\$1,620,000
11/09 \$37,835,000 GOB	\$1,582,148	\$140,000	\$1,582,148	\$140,000	\$1,577,248	\$145,000	\$1,577,248	\$145,000	\$1,566,923	\$1,595,000	\$1,560,723	\$1,600,000
4/08 \$10,000,000 Gob (refinance)	\$98,646	\$995,000	\$98,646	\$995,000	\$83,380	\$705,000	\$83,380	\$705,000	\$49,618	\$740,000	\$31,140	\$760,000
2/10 GOB (refinance)	\$494,038	\$2,950,000	\$464,038	\$2,950,000	\$404,288	\$3,025,000	\$404,288	\$3,025,000	\$233,413	\$3,165,000	\$152,938	\$3,270,000
9/10 GOB (refinance)	\$176,394	\$605,000	\$176,394	\$605,000	\$188,494	\$615,000	\$188,494	\$615,000	\$154,194	\$640,000	\$116,994	\$665,000
12/10 GOB (refinance) 2010 AA	\$994,083	\$1,780,000	\$994,083	\$1,780,000	\$958,463	\$2,195,000	\$958,463	\$2,195,000	\$864,275	\$2,300,000	\$806,775	\$1,425,000
TOTAL	\$11,292,944	\$12,189,000	\$11,292,944	\$12,189,000	\$10,925,815	\$12,837,000	\$10,925,815	\$12,837,000	\$10,052,956	\$13,825,000	\$9,602,838	\$13,331,000
Total ACT 1 eligible Debt		\$3,481,944		\$3,481,944		\$23,872,266		\$23,872,266		\$23,877,566		\$22,993,838
Increase in ACT 1 eligible debt						\$360,871		\$9,451		\$5,298		(\$945,718)

NEW DEBT SERVICE

FINANCING AMOUNT & YEAR	2011-12 Budget		2011-12 Projection		2012-13 Budget		2013-14 Budget		2014-15 Budget		2015-16 Budget	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
5/07 \$10,000,000 GOB	\$388,394	\$365,000	\$368,394	\$365,000	\$243,651	\$165,000	\$240,351	\$165,000	\$230,451	\$565,000	\$220,351	\$515,000
Elementary Debt												
10/09 \$10,000,000 EMMALUS	\$399,867	\$5,000	\$399,867	\$5,000	\$398,487	\$5,000	\$399,287	\$5,000	\$399,067	\$5,000	\$399,867	\$5,000
9/2012 \$10,000,000 GOB	\$250,963	\$5,000	\$250,963	\$5,000	\$511,928	\$5,000	\$511,928	\$5,000	\$511,728	\$5,000	\$511,606	\$5,000
4/2013 \$10,000,000 GOB					\$511,833	\$5,000	\$511,833	\$5,000	\$511,833	\$5,000	\$511,729	\$5,000
11/2013 \$10,000,000 GOB					\$287,481	\$5,000	\$287,481	\$5,000	\$496,397	\$5,000	\$501,387	\$5,000
2/2015 \$10,000,000 GOB											\$250,689	\$5,000
Total Elementary Debt	\$650,630	\$10,000	\$650,630	\$10,000	\$911,393	\$10,000	\$911,393	\$10,000	\$910,026	\$20,000	\$2,174,298	\$25,000
	\$660,630	\$660,630	\$660,630	\$660,630	\$821,933	\$1,730,507	\$821,933	\$1,730,507	\$1,959,026	\$1,959,026	\$2,189,298	\$2,189,298
Total New Debt	\$ 1,019,024	\$ 375,000	\$ 768,061	\$ 370,000	\$ 1,155,044	\$ 175,000	\$ 1,350,658	\$ 175,000	\$ 2,149,477	\$ 525,000	\$ 2,394,649	\$ 540,000
					\$16,736	\$69,114	\$16,736	\$69,114	\$26,519	\$26,519	\$260,272	\$260,272

TOTAL DEBT SERVICE

YEAR	2011-12 Budget	2011-12 Projection	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget
Total Debt Service	\$12,311,968	\$12,061,005	\$12,659,000	\$12,456,124	\$13,882,000	\$13,871,000
Change in Debt Service	\$24,875,968	\$24,620,005	\$26,192,859	\$26,338,124	\$26,552,033	\$25,868,487
			\$ 572,854	\$ 1,145,265	\$ 213,909	\$ (683,547)

West Chester Area School District
 Comparison of Expenses
 2000-01 to 2011-12

	Actual 2000-01	Actual 2001-02	% 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 2011-12	% Change	Projected 2011-12	% Change	Estimated 2012-13	% Change
Staff	77,123.2	86,430.9	11.1%	92,205.1	6.8%	98,072.6	6.3%	102,068.1	4.0%	110,644.9	8.4%	115,930.4	4.7%	117,168.2	1.1%	125,517.8	7.2%	123,484.5	-1.6%	127,129.4	2.9%
Total Salaries	62,120.7	66,420.0	7.1%	71,544.2	7.7%	75,072.6	4.9%	77,504.7	3.2%	81,915.7	5.7%	85,925.5	4.8%	87,992.4	2.4%	88,668.4	0.8%	87,992.4	-0.8%	86,932.7	-0.8%
Admin Salaries	3,714.4	4,558.2	22.7%	4,855.5	7.5%	5,069.5	4.4%	5,264.0	3.9%	5,356.7	1.9%	5,500.3	2.6%	5,619.6	2.2%	5,733.5	2.1%	5,806.2	1.3%	5,851.5	0.9%
Teachers	47,271.9	49,372.6	4.4%	50,738.6	2.7%	53,981.5	6.2%	55,000.3	1.9%	57,724.3	4.9%	59,467.7	3.0%	61,097.6	2.8%	62,338.5	2.0%	61,560.3	-1.0%	60,751.5	-1.4%
Rec Salaries	19,919.0	20,810.0	4.5%	21,313.3	2.4%	22,545.6	5.7%	22,810.0	1.2%	23,590.8	3.4%	24,110.0	2.2%	24,546.4	2.2%	24,810.0	1.1%	24,810.0	0.0%	24,810.0	0.0%
Substitutes	1,806.0	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%	1,806.0	0.0%
Supplies	126.6	138.2	9.2%	152.5	10.0%	167.7	9.8%	181.0	7.9%	195.0	7.7%	208.0	6.7%	221.0	6.3%	233.0	5.4%	245.0	5.1%	257.0	4.9%
Travel	41.1	489.4	1116.0%	493.5	10.1%	3,961.1	683.0%	4,140.0	4.5%	4,300.0	3.9%	4,450.0	3.5%	4,600.0	3.4%	4,750.0	3.3%	4,900.0	3.2%	5,050.0	3.1%
Professional Fees	1,423.5	1,142.3	-19.7%	1,116.9	-2.3%	1,202.2	7.6%	1,311.0	9.1%	1,400.0	6.8%	1,500.0	7.1%	1,600.0	6.7%	1,700.0	6.3%	1,800.0	5.9%	1,900.0	5.6%
Other	49,376.8	51,923.7	5.2%	54,746.2	9.2%	57,233.3	4.6%	58,500.0	2.2%	61,730.8	5.5%	63,079.2	2.1%	65,127.2	3.2%	66,573.0	2.2%	65,785.9	-1.2%	64,860.5	-1.4%
Office Salaries	1,752.0	1,720.4	-1.8%	1,865.6	6.4%	2,040.5	9.6%	2,401.2	17.7%	2,500.4	4.1%	2,749.5	9.9%	2,765.7	0.6%	3,027.1	9.4%	3,027.1	0.0%	2,868.8	-4.5%
Office Clerical	3,940.3	3,907.1	-0.8%	4,231.4	8.3%	5,168.9	22.2%	5,522.9	6.8%	5,939.6	7.4%	6,292.9	5.9%	6,629.3	5.3%	6,257.3	-5.1%	6,985.2	11.5%	6,262.5	-10.4%
Contract Services	3,755.3	4,311.5	14.9%	4,897.1	13.4%	5,030.1	2.7%	4,915.8	-2.4%	5,396.2	9.7%	5,727.1	6.1%	5,968.2	4.2%	5,844.9	-2.1%	5,983.3	2.2%	5,944.2	-0.7%
Medical	6,324.6	7,288.2	15.3%	7,784.7	6.8%	8,113.4	4.2%	8,377.2	3.3%	8,744.7	4.4%	9,100.1	4.0%	9,456.6	3.9%	9,812.1	3.7%	10,167.6	3.6%	10,523.1	3.5%
Dental	1,657.1	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%	1,657.1	0.0%
Vision	163.5	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%	163.5	0.0%
Prescription	1,608.4	2,269.6	41.1%	2,831.5	24.7%	2,916.1	3.0%	3,142.9	7.8%	3,732.2	18.8%	3,999.7	7.1%	4,267.2	6.7%	4,534.7	6.3%	4,802.2	5.9%	5,069.7	5.5%
Social Security	4,770.4	5,110.6	7.1%	5,357.9	4.8%	5,601.5	4.5%	5,845.0	4.3%	6,088.5	4.1%	6,332.0	4.0%	6,575.5	3.8%	6,819.0	3.7%	7,062.5	3.5%	7,306.0	3.4%
Treatment	1,221.7	1,118.9	-8.4%	1,058.6	-5.7%	1,001.5	-4.5%	948.4	-5.3%	895.3	-5.5%	842.2	-5.8%	789.1	-6.1%	736.0	-6.4%	682.9	-6.7%	630.0	-7.0%
Life & Disability	1,285.0	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%
Workers Comp/Unemp/Other	1,285.0	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%	1,285.0	0.0%
Total Benefits	15,621.1	17,287.2	10.7%	18,474.0	7.2%	19,621.5	6.2%	20,768.1	5.9%	21,914.7	5.5%	23,061.2	5.2%	24,207.8	4.9%	25,354.3	4.6%	26,500.8	4.3%	27,647.3	4.0%
Total Salaries	87,412.6	97,751.9	11.8%	104,980.0	7.4%	112,214.1	6.8%	119,448.0	6.5%	126,682.6	6.1%	133,916.5	5.8%	141,150.4	5.4%	148,384.3	5.1%	155,618.2	4.8%	162,852.1	4.5%
Net Benefits	15,006.5	16,612.9	10.7%	17,357.5	4.4%	18,100.0	4.3%	18,850.0	4.1%	19,600.0	4.0%	20,350.0	3.8%	21,100.0	3.7%	21,850.0	3.5%	22,600.0	3.4%	23,350.0	3.3%
Prof & Tech. Services	6,371.1	7,099.3	11.4%	7,847.1	10.5%	8,595.1	9.5%	9,343.1	8.7%	10,091.1	8.0%	10,839.1	7.3%	11,587.1	6.9%	12,335.1	6.5%	13,083.1	6.1%	13,831.1	5.7%
Substitute Services	769.0	1,333.9	73.1%	1,497.7	12.3%	1,661.5	11.2%	1,825.3	9.9%	1,989.1	9.2%	2,152.9	8.2%	2,316.7	7.6%	2,480.5	7.0%	2,644.3	6.4%	2,808.1	5.8%
Contract Therapeutic Staff	386.7	407.9	5.5%	429.1	5.2%	450.3	4.9%	471.5	4.6%	492.7	4.3%	513.9	4.0%	535.1	3.7%	556.3	3.4%	577.5	3.1%	598.7	2.8%
Contract Support Staff	2,002.2	3,093.7	54.4%	3,315.0	7.2%	3,536.3	6.7%	3,757.6	6.3%	3,978.9	5.9%	4,200.2	5.6%	4,421.5	5.3%	4,642.8	5.0%	4,864.1	4.7%	5,085.4	4.4%
COIL - Special Education Programs	63.3	265.1	320.3%	404.8	52.3%	573.5	41.6%	742.2	29.4%	910.9	22.8%	1,079.6	18.7%	1,248.3	15.6%	1,417.0	13.5%	1,585.7	11.9%	1,754.4	10.7%
Due Process Hearings	95.2	136.1	43.0%	105.7	-7.4%	116.2	9.9%	126.7	9.0%	137.2	8.3%	147.7	7.6%	158.2	6.9%	168.7	6.2%	179.2	5.5%	189.7	4.8%
Early Intervention	61.3	15.2	-75.2%	43.2	-28.3%	21.2	-50.0%	19.2	-9.4%	17.2	-11.5%	15.2	-13.4%	13.2	-15.1%	11.2	-16.7%	9.2	-23.2%	7.2	
Extended School Year	42.4	24.2	-42.8%	25.2	-4.1%	26.2	3.9%	27.2	3.8%	28.2	3.7%	29.2	3.6%	30.2	3.5%	31.2	3.4%	32.2	3.3%	33.2	3.2%
Alternative Education - Special Ed	335.1	109.6	-67.0%	141.7	-78.5%	151.2	-75.0%	160.7	-72.5%	170.2	-70.0%	179.7	-67.5%	189.2	-65.0%	198.7	-62.5%	208.2	-60.0%	217.7	-57.5%
Alternative Education - Reg	376.6	421.1	10.9%	468.3	22.5%	515.4	10.1%	562.5	9.1%	609.6	8.2%	656.7	7.3%	703.8	6.4%	750.9	5.5%	798.0	4.6%	845.1	3.7%
Tax. Collection	327.9	195.1	-39.9%	261.1	20.0%	328.9	26.3%	396.7	20.6%	464.5	17.1%	532.3	14.5%	600.1	12.5%	667.9	11.3%	735.7	10.1%	803.5	8.9%
Lease	640.2	1,142.4	78.0%	1,644.6	43.7%	2,146.8	30.1%	2,650.0	23.5%	3,154.2	18.7%	3,658.4	15.0%	4,162.6	13.7%	4,666.8	12.1%	5,171.0	10.5%	5,675.2	9.7%
Other	2,167.7	3,112.6	43.6%	3,393.1	8.8%	3,673.6	8.3%	3,954.1	7.6%	4,234.6	7.1%	4,515.1	6.5%	4,795.6	6.0%	5,076.1	5.4%	5,356.6	4.8%	5,637.1	4.2%
Purchased Property Services	2,647.1	1,746.1	-33.9%	1,998.7	-24.5%	1,727.4	-13.4%	1,456.1	-15.7%	1,184.8	-24.2%	913.5	-35.3%	642.2	-45.4%	370.9	-59.9%	93.6	-87.3%	10.1	-99.1%
Electricity	1,607.7	1,746.1	8.6%	1,885.0	7.9%	2,023.9	7.3%	2,162.8	6.8%	2,301.7	6.4%	2,440.6	6.0%	2,579.5	5.6%	2,718.4	5.2%	2,857.3	4.8%	2,996.2	4.4%
Water/Sewer	218.0	227.9	4.6%	229.5	5.0%	241.0	5.2%	252.5	5.4%	264.0	5.7%	275.5	6.0%	287.0	6.3%	298.5	6.6%	310.0	6.9%	321.5	7.2%
Trash Removal	87.4	70.5	-19.2%	89.9	2.8%	92.4	2.8%	94.9	2.7%	97.4	2.6%	99.9	2.5%	102.4	2.4%	104.9	2.3%	107.4	2.2%	109.9	2.1%
Office Rental	950.2	1,887.7	100.0%	2,001.3	6.3%	2,114.4	5.6%	2,227.5	5.3%	2,340.6	5.0%	2,453.7	4.7%	2,566.8	4.4%	2,679.9	4.1%	2,793.0	3.8%	2,906.1	3.5%
Other	1,204.3	879.4	-27.4%	1,024.3	-15.0%	849.0	-17.9%	673.7	-20.8%	508.4	-23.7%	333.1	-26.6%	157.8	-31.5%	-117.4	-36.4%	-292.1	-39.3%	-467.4	-42.2%
Other Services	14,689.5	15,343.3	4.4%	16,000.0	4.3%	16,650.0	4.1%	17,300.0	3.9%	17,950.0	3.7%	18,600.0	3.5%	19,250.0	3.4%	19,900.0	3.2%	20,550.0	3.1%	21,200.0	3.0%
Char. Serv.	1,751.2	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%	1,751.2	0.0%
Child Care	1,160.1	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%	1,160.1	0.0%
Tuition: Social Education	814.3	866.1	6.4%	917.9	5.9%	970.5	5.4%	1,023.1	5.0%	1,075.7	4.6%	1,128.3	4.2%	1,180.9	3.8%	1,233.5	3.4%	1,286.1	3.0%	1,338.7	2.6%
Tuition: CAT	96.8	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%	96.8	0.0%
Bussing: Public Schools																					

West Chester Area School District Capital Reserve Fund History and Projection

	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	PROJECTED 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15	BUDGET 2015-16
Revenues											
Contribution from General Fund	\$ 1,518,064	\$ 1,088,000	\$ -	\$ 1,067,895	\$ 2,582,101	\$ 367,932	\$ 865,000	\$ 325,100	\$ 1,300,000	\$ 5,450,000	\$ 4,675,000
Sale of Assets	-	-	-	12,328	-	-	-	-	-	-	-
Refund from Litigation	\$ 80,603	\$ 80,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate	\$ (187,941)	\$ 61,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,976,881	\$ 2,029,750	\$ 763,857	\$ 137,306	\$ 22,275	\$ 102,335	\$ 50,000	\$ 199,280	\$ 171,861	\$ 171,955	\$ 206,896
Total Revenues	\$ 4,307,004	\$ 3,175,462	\$ 763,857	\$ 1,217,529	\$ 2,604,376	\$ 470,267	\$ 915,000	\$ 524,380	\$ 1,471,861	\$ 5,621,955	\$ 4,881,896
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 Furniture and Fixtures	\$ 1,875,546	\$ (22,811)	\$ -	\$ 2,048,270	\$ 1,909,476	\$ 1,949,156	\$ 1,949,156	\$ 1,949,156	\$ 2,007,631	\$ 2,067,860	\$ 2,129,895
Technology Facility repairs and maint			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund (CAP INT.)											
Total Expenditures	\$ 3,534,405	\$ 3,610,869	\$ 2,500,000	\$ 2,048,270	\$ 1,909,476	\$ 1,949,156	\$ 1,949,156	\$ 2,009,156	\$ 2,087,631	\$ 2,127,860	\$ 2,189,895
Excess of Revenues over Expenditures	\$ 772,599	\$ (435,417)	\$ (1,736,143)	\$ (830,741)	\$ 694,900	\$ (1,478,889)	\$ (1,034,156)	\$ (1,484,776)	\$ (595,770)	\$ 3,494,095	\$ 2,692,001
Project Fund Balance at July 1	\$ 16,040,880	\$ 16,813,479	\$ 16,378,062	\$ 14,641,919	\$ 13,811,178	\$ 14,506,078	\$ 14,506,078	\$ 13,471,922	\$ 11,987,146	\$ 11,391,376	\$ 14,885,471
Projected Fund Balance at June 30	\$ 16,813,479	\$ 16,378,062	\$ 14,641,919	\$ 13,811,178	\$ 14,506,078	\$ 13,027,189	\$ 13,471,922	\$ 11,987,146	\$ 11,391,376	\$ 14,885,471	\$ 17,577,472

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	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated	Estimated
1												
2												
3	Total Revenue	175.2	183.3	189.1	196.8	200.2	198.4	198.6	201.8	213.4	225.2	232.4
4	Current Real Estate Taxes	115.8	122.0	131.9	140.7	143.9	143.1	143.4	146.2	155.0	164.2	169.0
5	Revenue (Excl Current R.E.T.)	59.4	61.3	57.2	56.1	56.3	55.3	55.2	55.6	58.3	60.9	63.4
6	State (Other)	23.5	24.2	24.7	24.9	24.2	21.7	20.9	20.0	20.2	20.3	20.4
7	PSERS	2.6	3.0	2.1	2.1	2.5	4.0	3.8	5.4	7.2	9.0	10.7
8	Federal	3.9	4.2	4.0	4.1	4.7	4.3	4.3	3.7	3.7	3.8	3.8
9	Local (Excl. Current R.E.T.)	29.4	29.9	26.4	25.0	24.9	25.3	26.2	26.5	27.2	27.8	28.5
10	Transfers and Other	-	-	-	-	-	-	-	-	-	-	-
11												
12												
13	Expenses	174.4	185.4	188.7	192.7	193.8	201.7	198.6	203.7	213.2	224.5	229.9
14	Salaries	81.9	85.6	87.9	89.1	90.7	88.7	87.3	86.9	85.9	84.8	83.7
15	Benefits (without PSERS)	22.9	24.1	25.2	25.5	25.7	28.9	28.6	29.4	31.1	32.7	34.4
16	PSERS	5.2	6.1	4.1	4.2	5.1	8.0	7.6	10.7	14.4	18.0	21.4
17	Debt Service	19.8	20.1	21.6	24.4	21.2	24.9	23.9	25.2	26.3	26.6	25.9
18	Transfer to Capital Reserve	1.5	1.0	-	1.3	2.7	0.4	0.9	0.3	1.3	5.5	4.7
19	Other	43.0	48.5	49.9	48.1	48.5	50.9	50.4	51.0	54.2	57.0	59.8
20												
21	Expenses % Increase											
22	Salaries	5.69%	4.53%	2.64%	1.37%	3.17%	-0.48%	-2.07%	-0.36%	-1.23%	-1.24%	-1.26%
23	Benefits (without PSERS)	9.41%	5.19%	4.38%	1.46%	1.98%	13.13%	12.11%	2.87%	5.76%	4.99%	5.11%
24	PSERS	44.52%	16.95%	-32.52%	2.92%	23.26%	88.24%	79.79%	41.24%	33.85%	25.29%	18.77%
25	Debt Service	-1.45%	1.41%	7.56%	13.00%	-1.80%	1.80%	-2.31%	5.53%	4.55%	0.81%	-2.57%
26	Other	3.73%	12.88%	2.93%	-3.71%	-2.88%	5.88%	4.81%	1.26%	6.28%	5.05%	5.08%
27												
28	Debt Service % of Budget	11.4%	10.8%	11.5%	12.7%	11.0%	12.3%	12.0%	12.4%	12.4%	11.8%	11.3%
29												
30												
31	Act 1 Exceptions											
32	Health Care							3.3	1.8	2.3	1.9	0.8
33	PSERS							0.0	1.4	1.9	1.9	1.8
34	Special Ed							2.1	-	0.5	-	-
35	Debt Service							1.2	0.4	0.0	0.0	(0.9)
36												
37	Capital Reserve											
38	Beginning Balance	16.0	16.8	16.4	14.6	13.8	14.5	14.5	13.5	12.0	11.4	14.9
39	Inflow	4.3	3.1	0.7	1.2	2.6	0.5	0.9	0.5	1.5	5.6	4.9
40	Outflow	3.5	3.5	2.5	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.2
41	Year-end Balance	16.8	16.4	14.6	13.8	14.5	13.0	13.5	12.0	11.4	14.9	17.6
42												
43	Operating Cash Reserve											
44	Beginning Balance	8.8	9.6	7.5	7.9	10.8	13.7	15.6	14.0	14.9	15.0	15.8
45	Transfer to Operating Budget	(0.8)	2.1	(0.4)	(2.9)	(4.8)	3.2	2.9	1.8	(0.1)	(0.7)	(2.6)
46	Transfer from Operating Budget	-	-	-	-	-	-	-	-	-	-	-
47	Ending Fund Balance	9.6	7.5	7.9	10.8	15.6	10.5	12.8	12.1	15.0	15.8	18.3
48	Fund Balance % of Expenses	5.5%	4.0%	4.2%	5.6%	8.1%	5.2%	6.4%	6.0%	7.1%	7.0%	8.0%
49												
50	Fund Balance - Designation PSERS				1.2	1.2	1.2	1.2	-	-	-	-
51	Fund Balance - Designation - Health Care Stabilization				1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
52	Fund Balance - Designation - Millage Rate Stabilization						2.8	2.8	-	-	-	-
53												
54	Millage Calculations											
55	Tax Rates											
56	Chester County	15.16	15.79	16.85	17.85	18.36	18.36	18.36	18.78	19.85	20.92	21.39
57	Delaware County	11.02	11.87	12.94	14.16	14.25	14.22	14.22	13.86	14.67	15.51	15.93
58	Tax Rates % Increase											
59	Chester County	5.9%	4.2%	6.7%	5.9%	2.9%	0.0%	0.0%	2.3%	5.7%	5.4%	2.2%
60	Delaware County	-5.4%	7.7%	9.0%	9.4%	0.6%	-0.2%	-0.2%	-2.5%	5.8%	5.7%	2.7%
61												
62												
63	Current Millage Rate - Chesco							18.36	18.36	19.10	20.19	21.28
64	Chesco Assessed value	7,468,823	7,530,148	7,600,651	7,661,410	7,633,129	7,593,129	7,593,129	7,603,129	7,628,129	7,668,129	7,718,129
65	Current RE Tax Rev. - Chesco								134,713	140,607	149,375	158,476
66	Current Millage Rate - Delco							14.22	13.55	13.96	14.96	15.90
67	Delco Assessed value	593,221	627,165	642,065	646,433	637,528	627,528	627,528	627,528	628,778	630,028	631,278
68	Current RE Tax Rev. - Delco								8,205	8,471	9,098	9,687
69	Total Current RE Tax Rev.								142,918	149,078	158,473	168,163
70	Other Local, State Federal Revs.								55,641	58,338	60,931	63,420
71	Total Revenues								198,559	207,416	219,404	231,584
72	Total Expenses								203,659	213,250	224,476	229,895
73	Deficit								(5,099)	(5,834)	(5,072)	1,689
74	Transfer From Fund balance								1,818	(102)	(705)	(2,554)
75	Gap at Current Millage								(3,281)			
76	Revenue from Tax Increase at Index								2,437			
77	Gap at Millage Index								(844)	(5,935)	(5,777)	(866)
78	Act 1 Exceptions								n/a	2,315	1,874	807
79	Gap after Exceptions								(844)	(3,620)	(3,903)	(59)