

West Chester Area School District  
Operating Expense History and Forecast

3/15/2012

|    | A                                  | J               | K               | L               | M               | N               | O               | P               | Q               | R               | S               | T               |
|----|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|    | Actual                             | Actual          | Actual          | Budget          | Actual          | Budget          | Projected       | Estimated       | Estimated       | Estimated       | Estimated       | Estimated       |
|    | 2007-08                            | 2008-09         | 2009-10         | 2010-11         | 2010-11         | 2011-12         | 2011-12         | 2012-13         | 2013-14         | 2014-15         | 2014-15         | 2015-16         |
| 1  |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 2  |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 3  | Staff                              | 115,830.4       | 117,168.2       | 118,858.8       | 127,198.6       | 121,408.8       | 125,517.8       | 123,197.2       | 126,410.5       | 130,648.4       | 134,743.6       | 138,700.7       |
| 4  | <b>Total Salaries</b>              | <b>85,629.5</b> | <b>87,892.4</b> | <b>89,094.4</b> | <b>91,396.5</b> | <b>90,677.4</b> | <b>88,668.4</b> | <b>87,244.7</b> | <b>86,408.2</b> | <b>85,340.3</b> | <b>84,272.4</b> | <b>83,204.5</b> |
| 5  | <b>Administration</b>              |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 6  | Reg Salaries                       | 6,980.7         | 7,402.0         | 7,449.8         | 7,225.2         | 7,028.5         | 6,966.2         | 6,966.2         | 6,961.3         | 6,961.3         | 6,961.3         | 6,961.3         |
| 7  | <b>Teachers</b>                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 8  | Reg Salaries                       | 59,946.7        | 61,097.6        | 62,620.9        | 63,716.6        | 64,228.0        | 62,338.5        | 61,650.3        | 60,510.1        | 59,510.1        | 58,510.1        | 57,510.1        |
| 9  | Extra Duty Pymnts                  | 1,197.0         | 1,118.7         | 896.6           | 1,069.9         | 843.2           | 1,102.4         | 996.5           | 971.0           | 954.9           | 938.9           | 922.8           |
| 10 | Sabbatical Pymnts                  | 43.9            | 103.9           | 129.9           | 292.9           | 168.7           | 292.9           | 298.7           | 298.7           | 293.8           | 288.9           | 283.9           |
| 11 | Subject Chair Pymnts               | 412.6           | 437.5           | 429.0           | 433.5           | 420.8           | 433.5           | 433.5           | 433.5           | 426.3           | 419.1           | 412.0           |
| 12 | Severance Pymnts                   | 245.9           | 245.0           | 288.8           | 408.2           | 356.2           | 407.7           | 407.7           | 407.7           | 400.9           | 394.2           | 387.5           |
| 13 | Supplemental Contracts             | 2,033.1         | 2,124.6         | 2,040.0         | 2,063.8         | 2,014.2         | 1,998.1         | 1,998.1         | 1,998.1         | 1,965.0         | 1,932.0         | 1,899.0         |
| 14 | <b>Total Teachers</b>              | <b>63,879.2</b> | <b>65,127.2</b> | <b>66,408.3</b> | <b>67,984.9</b> | <b>68,031.1</b> | <b>66,573.0</b> | <b>65,778.9</b> | <b>64,619.1</b> | <b>63,551.1</b> | <b>62,483.2</b> | <b>61,415.3</b> |
| 15 | <b>Technical</b>                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 16 | Reg Salaries                       | 2,749.5         | 2,765.7         | 2,732.6         | 2,913.2         | 3,087.5         | 3,027.1         | 3,027.1         | 2,888.8         | 2,888.8         | 2,888.8         | 2,888.8         |
| 17 | <b>Office Clerical</b>             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 18 | Reg Salaries                       | 6,292.9         | 6,629.3         | 6,531.6         | 7,009.9         | 6,665.1         | 6,257.3         | 6,089.2         | 6,252.5         | 6,252.5         | 6,252.5         | 6,252.5         |
| 19 | <b>Crafts and Trades</b>           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 20 | Reg Salaries                       | 5,727.1         | 5,968.2         | 5,972.0         | 6,263.3         | 5,865.2         | 5,844.9         | 5,383.3         | 5,686.6         | 5,686.6         | 5,686.6         | 5,686.6         |
| 21 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 22 | <b>Benefits</b>                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 23 | Medical                            | 13,233.2        | 13,941.8        | 14,400.0        | 16,617.7        | 14,425.3        | 16,845.0        | 16,845.0        | 18,083.8        | 19,452.7        | 20,925.3        | 22,509.4        |
| 24 | Dental                             | 1,504.3         | 1,559.6         | 1,418.4         | 1,537.1         | 1,339.6         | 1,600.5         | 1,600.5         | 1,664.2         | 1,735.7         | 1,810.3         | 1,888.2         |
| 25 | Vision                             | 161.1           | 167.6           | 153.2           | 178.8           | 140.7           | 181.9           | 181.9           | 185.4           | 189.6           | 194.0           | 198.4           |
| 26 | Prescription                       | 3,099.7         | 3,223.6         | 3,333.9         | 3,735.2         | 3,811.3         | 3,996.1         | 3,996.1         | 4,243.9         | 4,519.8         | 4,813.6         | 5,126.5         |
| 27 | Social Security                    | 6,380.7         | 6,535.8         | 6,603.7         | 7,013.2         | 6,667.0         | 6,987.7         | 6,728.3         | 6,360.2         | 6,528.5         | 6,446.8         | 6,365.1         |
| 28 | Retirement                         | 6,092.4         | 4,111.3         | 4,231.4         | 7,535.7         | 5,067.7         | 7,965.1         | 7,607.8         | 10,680.1        | 14,294.5        | 17,907.9        | 21,267.1        |
| 29 | Tuition Reimbursement              | 887.1           | 977.5           | 1,301.5         | 1,088.9         | 1,113.7         | 1,458.3         | 1,178.0         | 1,237.0         | 1,298.8         | 1,363.8         | 1,432.0         |
| 30 | Life & Disability                  | 480.6           | 538.9           | 417.1           | 441.5           | 683.0           | 441.6           | 441.6           | 437.4           | 432.0           | 426.5           | 421.1           |
| 31 | Workers Comp/Unempl/Other          | 728.5           | 911.1           | 708.8           | 729.6           | 649.6           | 729.3           | 729.3           | 708.8           | 715.3           | 721.9           | 728.5           |
| 32 | <b>Total Benefits</b>              | <b>32,567.6</b> | <b>31,967.2</b> | <b>32,567.9</b> | <b>38,877.7</b> | <b>33,897.9</b> | <b>40,205.4</b> | <b>39,308.5</b> | <b>43,600.7</b> | <b>49,167.0</b> | <b>54,610.2</b> | <b>59,936.3</b> |
| 33 | (Less) cost sharing                | (2,368.6)       | (2,691.4)       | (2,803.6)       | (3,075.6)       | (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>30,201.0</b> | <b>29,275.8</b> | <b>29,764.4</b> | <b>35,802.1</b> | <b>30,730.8</b> | <b>36,849.4</b> | <b>35,952.5</b> | <b>40,002.3</b> | <b>45,308.1</b> | <b>50,471.2</b> | <b>55,496.2</b> |
| 35 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 36 | <b>Prof. &amp; Tech. Services</b>  | <b>10,700.1</b> | <b>12,145.9</b> | <b>11,585.0</b> | <b>12,452.0</b> | <b>12,080.1</b> | <b>12,021.7</b> | <b>12,262.4</b> | <b>11,819.4</b> | <b>12,326.0</b> | <b>12,855.5</b> | <b>13,408.9</b> |
| 37 | Substitute Service                 | 1,676.0         | 1,658.6         | 1,466.8         | 1,657.4         | 1,457.5         | 1,554.2         | 1,554.2         | 1,451.2         | 1,494.7         | 1,539.6         | 1,585.8         |
| 38 | Contracted Therapeutic Staff       | 682.3           | 948.1           | 857.8           | 976.8           | 758.3           | 826.8           | 776.8           | 720.0           | 756.0           | 793.8           | 833.5           |
| 39 | Contracted Aides                   | 473.9           | 324.3           | 442.5           | 325.0           | 358.5           | 410.0           | 722.8           | 410.0           | 430.5           | 452.0           | 474.6           |
| 40 | CCIU - Special Education Programs  | 2,241.4         | 2,538.9         | 3,093.8         | 2,661.1         | 3,163.7         | 2,872.7         | 3,057.9         | 3,054.8         | 3,207.6         | 3,367.9         | 3,536.3         |
| 41 | Occupational/Physical Therapy      | 968.3           | 984.9           | 939.9           | 1,000.5         | 920.1           | 952.2           | 952.2           | 924.1           | 970.3           | 1,018.8         | 1,089.8         |
| 42 | Due Process Hearings               | 507.9           | 586.9           | 475.5           | 585.0           | 887.3           | 585.0           | 585.0           | 585.8           | 615.1           | 645.8           | 678.1           |
| 43 | Early Intervention                 | 198.2           | 366.4           | 369.0           | 394.3           | 255.8           | 374.2           | 258.0           | 258.0           | 270.9           | 284.5           | 298.7           |
| 44 | Extended School Year               | 410.9           | 497.7           | 620.4           | 540.0           | 626.0           | 540.0           | 603.0           | 540.0           | 567.0           | 595.4           | 625.1           |
| 45 | Alternative Education - iU         | 1,441.5         | 1,289.6         | 1,264.8         | 1,458.5         | 1,137.2         | 1,297.7         | 1,145.4         | 1,112.4         | 1,168.0         | 1,226.4         | 1,287.7         |
| 46 | Alternative Education - Lincoln    | -               | -               | -               | 300.0           | 362.1           | 407.2           | 407.2           | 419.4           | 432.0           | 445.0           | 458.3           |
| 47 | Tax Collection                     | 543.3           | 513.0           | 557.0           | 585.1           | 508.9           | 464.5           | 464.5           | 494.6           | 509.4           | 524.7           | 540.4           |
| 48 | Legal                              | 255.0           | 410.9           | 279.9           | 318.5           | 326.8           | 353.7           | 353.7           | 420.9           | 433.5           | 446.5           | 459.9           |
| 49 | Other                              | 1,305.4         | 2,017.7         | 1,217.7         | 1,649.8         | 1,317.9         | 1,383.5         | 1,381.7         | 1,428.2         | 1,471.0         | 1,515.2         | 1,560.6         |
| 50 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 51 | <b>Purchased Property Services</b> | <b>4,831.5</b>  | <b>4,570.1</b>  | <b>4,306.0</b>  | <b>4,751.2</b>  | <b>3,909.9</b>  | <b>4,457.1</b>  | <b>4,257.1</b>  | <b>4,462.8</b>  | <b>4,596.7</b>  | <b>4,734.6</b>  | <b>4,876.6</b>  |
| 52 | Electricity                        | 2,996.8         | 2,740.3         | 2,538.2         | 2,503.5         | 2,247.6         | 2,300.0         | 2,100.0         | 2,408.0         | 2,480.2         | 2,554.6         | 2,631.3         |
| 53 | Water/Sewer                        | 403.5           | 427.2           | 421.2           | 463.1           | 486.6           | 515.0           | 515.0           | 540.7           | 556.9           | 573.6           | 590.8           |
| 54 | Trash Removal                      | 155.0           | 148.2           | 122.1           | 139.0           | 122.1           | 140.0           | 140.0           | 142.0           | 146.3           | 150.6           | 155.2           |
| 55 | Office Rental                      | 0.8             | 101.6           | 96.9            | 100.0           | 123.1           | 125.0           | 125.0           | 140.2           | 144.4           | 148.7           | 153.2           |
| 56 | Other                              | 1,275.4         | 1,152.8         | 1,127.6         | 1,545.6         | 930.5           | 1,377.1         | 1,377.1         | 1,231.9         | 1,268.9         | 1,306.9         | 1,346.2         |
| 57 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 58 | <b>Other Services</b>              | <b>23,873.6</b> | <b>25,095.4</b> | <b>25,253.3</b> | <b>27,219.2</b> | <b>25,938.2</b> | <b>26,799.9</b> | <b>26,350.1</b> | <b>27,296.1</b> | <b>29,015.4</b> | <b>30,464.6</b> | <b>32,006.7</b> |
| 59 | Charter Schools                    | 5,470.3         | 5,905.0         | 6,461.8         | 7,073.8         | 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         | 1,980.6         | 2,059.3         | 1,853.9         | 1,931.1         | 2,056.7         | 2,019.4         | 1,996.2         | 2,036.9         | 2,098.0         | 2,160.9         | 2,225.7         |
| 61 | Tuition: CAT                       | 1,187.8         | 1,199.5         | 1,382.1         | 1,685.9         | 1,637.5         | 1,685.5         | 1,685.5         | 1,646.1         | 2,182.3         | 2,378.7         | 2,592.7         |
| 62 | Tuition: Other Alt Ed Programs     | 308.7           | 504.1           | 384.3           | 400.0           | 625.4           | 449.5           | 571.5           | 646.5           | 678.8           | 712.8           | 748.4           |
| 63 | Bussing: Public Schools            | 4,436.4         | 4,750.8         | 4,628.6         | 4,920.5         | 4,661.9         | 4,561.5         | 4,296.5         | 4,546.7         | 4,683.1         | 4,823.6         | 4,988.3         |
| 64 | Bussing: Non-Public                | 4,626.8         | 4,983.6         | 4,594.4         | 4,842.3         | 4,655.3         | 4,427.0         | 4,427.0         | 4,556.5         | 4,693.2         | 4,834.0         | 4,979.1         |
| 65 | Bussing: Special Ed                | 3,466.8         | 3,153.5         | 3,213.8         | 3,411.5         | 3,089.7         | 3,582.1         | 3,582.1         | 3,564.4         | 3,671.3         | 3,781.5         | 3,894.9         |
| 66 | Bussing: Extracurricular           | 260.1           | 384.9           | 281.4           | 356.4           | 333.5           | 334.2           | 334.2           | 364.2           | 375.1           | 386.4           | 398.0           |
| 67 | Insurance                          | 461.9           | 484.0           | 461.4           | 503.5           | 394.2           | 441.5           | 441.5           | 429.3           | 450.7           | 473.3           | 496.9           |
| 68 | Telephone/Postage                  | 527.1           | 643.0           | 375.3           | 633.9           | 448.7           | 587.0           | 582.5           | 524.7           | 540.5           | 556.7           | 573.4           |
| 69 | Other Services - Glen Mills        | 640.2           | 614.1           | 1,263.0         | 1,021.8         | 1,026.8         | 1,021.8         | 1,021.8         | 851.9           | 851.9           | 851.9           | 851.9           |
| 70 | Other                              | 507.1           | 433.5           | 353.1           | 438.5           | 250.3           | 409.8           | 380.7           | 428.3           | 441.2           | 454.4           | 468.0           |
| 71 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 72 | <b>Supplies</b>                    | <b>6,404.7</b>  | <b>6,630.3</b>  | <b>5,689.8</b>  | <b>5,765.1</b>  | <b>4,711.8</b>  | <b>5,803.9</b>  | <b>5,647.9</b>  | <b>5,459.0</b>  | <b>6,045.6</b>  | <b>6,410.6</b>  | <b>6,801.0</b>  |
| 73 | Heating Fuel                       | 1,060.1         | 1,788.1         | 1,097.4         | 1,169.4         | 1,123.8         | 1,250.0         | 1,250.0         | 1,174.5         | 1,209.7         | 1,246.0         | 1,283.4         |
| 74 | Other Operations/Maint Supplies    | 925.6           | 789.5           | 807.8           | 984.9           | 603.2           | 972.5           | 892.5           | 822.0           | 854.9           | 889.1           | 924.6           |
| 75 | Educational                        | 2,591.9         | 2,160.2         | 2,149.7         | 2,306.1         | 1,843.8         | 2,251.7         | 2,225.7         | 1,949.2         | 2,027.2         | 2,108.3         | 2,192.6         |
| 76 | Curriculum Proposals               | 1,148.5         | 1,373.4         | 850.7           | 750.4           | 622.3           | 481.8           | 481.8           | 841.1           | 1,254.7         | 1,440.2         | 1,644.2         |
| 77 | Educational /Admin Software        | 464.8           | 314.6           | 610.2           | 380.0           | 347.1           | 700.9           | 650.9           | 536.8           | 558.2           | 580.6           | 603.8           |
| 78 | Administration/Business            | 199.5           | 186.4           | 145.8           | 149.3           | 148.0           | 103.5           | 103.5           | 111.9           | 116.4           | 121.0           | 125.9           |
| 79 | Other                              | 14.3            | 18.1            | 28.2            | 25.0            | 23.5            | 43.5            | 43.5            | 23.5            | 24.4            | 25.4            | 26.4            |
| 80 |                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |

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    | 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   | 2012-13   | 2013-14   | 2014-15   | 2015-16   |
| 1  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 2  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 3  | <b>Local</b>  | 115,499.0 | 126,613.0 | 136,736.6 | 145,232.7 | 151,845.3 | 158,264.9 | 166,675.1 | 168,780.6 | 168,458.9 | 169,558.9 | 172,226.9 | 180,396.1 | 191,115   | 196,556   |
| 4  | Real Estate   | 93,284.9  | 103,061.0 | 110,604.6 | 117,752.5 | 123,662.8 | 133,388.1 | 142,047.0 | 144,929.1 | 144,254.0 | 144,504.0 | 146,453.4 | 153,987.0 | 164,050.7 | 168,817.2 |
| 5  | Current   | 90,363.4  | 99,863.2  | 107,927.1 | 115,783.1 | 121,988.6 | 131,884.5 | 140,716.2 | 143,868.7 | 143,148.7 | 143,398.7 | 146,348.1 | 152,859.6 | 162,900.7 | 167,644.3 |
| 6  | Interim   | 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   |
| 7  | Earned Income   | 13,493.2  | 14,738.7  | 15,404.5  | 16,889.7  | 17,913.6  | 16,764.4  | 16,458.0  | 17,080.7  | 16,751.5  | 17,401.5  | 17,749.5  | 18,282.0  | 18,830.5  | 19,395.4  |
| 8  | Real Estate Transfer  | 4,475.0   | 4,703.8   | 5,197.7   | 4,261.7   | 3,665.9   | 2,666.5   | 2,706.8   | 2,466.0   | 2,512.2   | 2,512.2   | 2,512.2   | 2,562.4   | 2,613.7   | 2,666.0   |
| 9  | Delinquent Taxes  | 2,619.0   | 2,348.2   | 2,568.5   | 2,442.6   | 2,810.3   | 2,944.9   | 3,316.2   | 2,805.7   | 3,419.1   | 3,419.1   | 3,419.1   | 3,419.1   | 3,419.1   | 3,419.1   |
| 10 | Investment Earnings   | 438.1     | 935.6     | 2,250.4   | 3,234.1   | 3,051.1   | 1,674.8   | 288.0     | 118.4     | 161.9     | 161.9     | 170.0     | 187.0     | 205.7     | 226.3     |
| 11 | Gate Receipts   | -         | -         | -         | -         | -         | -         | -         | 119.4     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     | 131.5     |
| 12 | Other   | 1,178.8   | 825.7     | 710.9     | 652.1     | 741.6     | 826.2     | 859.1     | 1,261.3   | 1,228.7   | 1,428.7   | 1,791.2   | 1,827.0   | 1,863.5   | 1,900.8   |
| 13 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 14 | <b>State</b>  | 22,058.2  | 24,494.2  | 24,473.2  | 26,077.6  | 27,228.1  | 26,794.1  | 27,069.5  | 26,695.6  | 25,681.4  | 24,713.2  | 25,336.9  | 27,358.9  | 29,258    | 31,032    |
| 15 | Student Subsidies   | 18,033.3  | 20,108.7  | 19,874.2  | 20,444.0  | 21,026.1  | 21,507.3  | 21,647.2  | 20,865.3  | 18,205.1  | 17,545.1  | 16,816.8  | 16,947.4  | 17,080.5  | 17,216.2  |
| 16 | Basic Instruction   | 6,211.1   | 6,330.5   | 6,472.6   | 6,710.6   | 6,844.8   | 7,050.1   | 6,334.1   | 6,523.7   | 7,050.1   | 7,050.1   | 6,523.7   | 6,654.2   | 6,787.3   | 6,923.0   |
| 17 | Basic Instruction ARRA funds                                      | -         | -         | -         | -         | -         | -         | 852.0     | 834.0     | -         | -         | -         | -         | -         | -         |
| 18 | Special Education   | 4,724.3   | 4,791.4   | 4,908.9   | 5,004.1   | 5,020.6   | 5,087.5   | 5,068.4   | 5,080.8   | 5,028.0   | 5,028.0   | 5,028.0   | 5,028.0   | 5,028.0   | 5,028.0   |
| 19 | IDEA - ARRA funds   | -         | -         | -         | -         | -         | 418.0     | 959.4     | 820.7     | -         | -         | -         | -         | -         | -         |
| 20 | Tuition Private Home Place't                                      | 31.8      | 37.8      | 102.0     | 71.3      | 73.6      | 87.4      | 50.6      | -         | 45.0      | 45.0      | 45.0      | 45.0      | 45.0      | 45.0      |
| 21 | Transportation  | 4,981.7   | 5,337.5   | 5,039.2   | 4,976.0   | 4,371.1   | 4,828.3   | 4,565.1   | 4,434.4   | 4,503.8   | 3,843.8   | 3,643.8   | 3,643.8   | 3,643.8   | 3,643.8   |
| 22 | Medical, Dental & Nurse   | 332.3     | 331.7     | 311.9     | 305.6     | 296.3     | 295.6     | 288.7     | 273.8     | 273.9     | 273.9     | 273.9     | 273.9     | 273.9     | 273.9     |
| 23 | Rent  | 922.3     | 1,953.2   | 1,694.6   | 1,334.2   | 1,437.4   | 1,529.3   | 1,544.7   | 1,074.7   | 1,177.6   | 1,177.6   | 1,175.7   | 1,175.9   | 1,175.9   | 1,175.9   |
| 24 | Charter Schools   | 817.7     | 1,053.4   | 1,071.4   | 1,294.4   | 1,337.4   | 1,641.1   | 1,558.4   | 1,478.9   | -         | -         | -         | -         | -         | -         |
| 25 | Accountability Grants   | -         | 272.9     | 272.9     | 339.8     | 348.3     | 343.8     | 343.8     | 322.4     | 126.7     | 126.7     | 126.7     | 126.7     | 126.7     | 126.7     |
| 26 | Other   | 12.1      | 0.3       | 0.7       | 408.0     | 1,296.6   | 226.1     | 82.0      | 21.9      | -         | -         | -         | -         | -         | -         |
| 27 | Teacher Subsidies   | 4,024.9   | 4,385.5   | 4,599.0   | 5,633.6   | 6,202.0   | 5,286.9   | 5,421.3   | 5,830.3   | 7,476.3   | 7,168.1   | 8,520.1   | 10,411.5  | 12,177.4  | 13,816.1  |
| 28 | Social Security   | 2,664.3   | 2,771.5   | 2,843.5   | 3,012.1   | 3,154.7   | 3,231.6   | 3,278.1   | 3,319.2   | 3,493.8   | 3,364.2   | 3,180.1   | 3,264.3   | 3,223.4   | 3,182.6   |
| 29 | Retirement  | 1,360.6   | 1,614.0   | 1,755.5   | 2,621.5   | 3,047.3   | 2,055.3   | 2,143.2   | 2,511.1   | 3,982.5   | 3,803.9   | 5,340.0   | 7,147.2   | 8,953.9   | 10,633.5  |
| 30 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 31 | <b>Federal</b>  | 3,011.5   | 3,964.6   | 3,633.6   | 3,878.6   | 4,231.6   | 4,020.9   | 4,089.8   | 4,717.5   | 4,278.6   | 4,278.6   | 3,735.1   | 3,747.4   | 3,759.9   | 3,772.5   |
| 32 | Title I   | 1,352.4   | 1,733.0   | 1,299.4   | 1,523.7   | 1,998.5   | 1,492.4   | 1,723.1   | 2,146.9   | 1,856.2   | 1,856.2   | 1,491.6   | 1,491.6   | 1,491.6   | 1,491.6   |
| 33 | Title II  | 349.6     | 372.1     | 404.0     | 357.0     | 310.3     | 327.8     | 182.4     | 416.8     | 337.8     | 337.8     | 294.2     | 294.2     | 294.2     | 294.2     |
| 34 | IDEA  | 981.2     | 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   | 1,234.4   | 1,246.7   | 1,289.2   | 1,271.8   |
| 35 | MA Direct Services/Time Study                                     | 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     |
| 36 | Other   | 185.4     | 211.4     | 160.2     | 174.9     | 119.5     | 131.5     | 165.6     | 149.6     | 150.4     | 150.4     | 85.0      | 85.0      | 85.0      | 85.0      |
| 37 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 38 | <b>Local Taxes &amp; Subsidies</b>                                | 140,568.7 | 155,071.8 | 164,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,193.7 | 198,418.9 | 198,550.7 | 201,299.0 | 211,502.4 | 224,132.4 | 231,361.1 |
| 39 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 40 | <b>Draw From Reserves</b>   | 3,241.4   | (178.3)   | (506.7)   | (837.2)   | 2,136.6   | (367.5)   | (2,932.9) | (4,738.0) | 3,232.9   | 2,855.1   | 1,377.6   | 734.9     | (699.3)   | (2,538.7) |
| 41 | Capital Reserve Fund - technology                                 | 1,725.0   | 1,639.0   | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| 42 | Capital Reserve Contribution                                      | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         |
| 43 | Operating Cash Reserve  | 1,516.4   | (1,817.3) | (506.7)   | (637.2)   | 2,136.6   | (367.5)   | (2,932.9) | (4,738.0) | 3,232.9   | 2,855.1   | 1,377.6   | 734.9     | (699.3)   | (2,538.7) |
| 44 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| 45 | <b>TOTAL REVENUE</b>  | 143,810.1 | 154,893.5 | 164,336.7 | 174,361.7 | 185,441.6 | 188,712.4 | 193,900.5 | 195,455.7 | 201,651.8 | 198,256.2 | 202,676.5 | 212,237.4 | 223,433.1 | 228,822.4 |
| 46 | <b>TOTAL REVENUE (WO CASH RESERVE)</b>                            | 142,293.7 | 156,710.8 | 164,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,193.7 | 198,418.9 | 198,550.7 | 201,299.0 | 211,502.4 | 224,132.4 | 231,361.1 |
| 47 | Designated/Committed Fund Balance for PSERS Increases (ending FB) |           |           |           |           |           |           |           | 1,200.0   | 1,200.0   | 1,200.0   | 1,200.0   |           |           |           |
| 48 | Designated/Committed Fund Balance for Health Care (ending FB)     |           |           |           |           |           |           |           | 1,558.1   | 1,558.1   | 1,558.1   | 1,558.1   | 1,558.1   | 1,558     | 1,558     |
| 49 | Designated/Committed Fund Balance for 13-14 millage               |           |           |           |           |           |           |           |           | 3,149.2   | 3,149.2   | 3,149.2   |           |           |           |
| 50 | Designated/Committed Fund Balance for Athletic Fund               |           |           |           |           |           |           | 75.6      | 94.0      | 94.0      | 94.0      | 94.0      | 94.0      | 94        | 94        |
| 51 | Beginning Fund Balance  | 7,986.2   | 6,469.8   | 8,287.2   | 8,794.2   | 9,631.6   | 7,495.1   | 7,938.2   | 10,871.0  | 13,734.4  | 15,609.1  | 13,954.0  | 15,725.6  | 14,990.6  | 15,689.9  |
| 52 | Ending Fund Balance   | 6,469.8   | 8,287.2   | 8,794.2   | 9,631.6   | 7,495.1   | 7,862.6   | 10,871.0  | 15,609.1  | 10,501.5  | 12,754.0  | 12,576.4  | 14,990.6  | 15,689.9  | 18,228.6  |
| 53 |   | 1,516.4   | (1,817.4) | (607.0)   | (637.4)   | 2,136.5   | (367.5)   | (2,932.8) | (4,738.0) | 3,232.9   | 2,855.1   | 1,377.6   | 734.9     | (699.3)   | (2,538.7) |



## 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%     | \$6,812         | \$533       | 8.5%  |  |
| 1998-99         | \$5,803,372 | n/a         | n/a      | \$7,332         | \$520       | 7.6%  |  |
| 1999-00         | \$5,996,808 | \$193,436   | 3.3%     | \$7,682         | \$350       | 4.8%  |  |
| 2000-01         | \$6,290,875 | \$294,067   | 4.9%     | \$359,308       | n/a         | n/a   |  |
| 2001-02         | \$6,594,576 | \$303,701   | 4.8%     | \$358,919       | (\$389)     | -0.1% |  |
| 2002-03         | \$6,858,177 | \$263,601   | 4.0%     | \$381,715       | \$22,796    | 6.4%  |  |
| 2003-04         | \$7,093,245 | \$235,068   | 3.4%     | \$423,042       | \$41,327    | 10.8% |  |
| 2004-05         | \$7,249,896 | \$158,651   | 2.2%     | \$463,149       | \$40,107    | 9.5%  |  |
| 2005-06         | \$7,393,620 | \$143,724   | 2.0%     | \$511,983       | \$48,834    | 10.5% |  |
| 2006-07         | \$7,468,823 | \$75,203    | 1.0%     | \$593,984       | \$82,001    | 16.0% |  |
| 2007-08         | \$7,530,148 | \$61,325    | 0.8%     | \$627,165       | \$33,181    | 5.6%  |  |
| 2008-09         | \$7,600,651 | \$70,503    | 0.9%     | \$642,064       | \$14,899    | 2.4%  |  |
| 2009-10         | \$7,661,410 | \$60,759    | 0.8%     | \$648,433       | \$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         | 6.9%        |       |  |

| CHESTER COUNTY   |           |            |             | DELAWARE COUNTY  |          |            |             |
|------------------|-----------|------------|-------------|------------------|----------|------------|-------------|
| COMMERCIAL       | MILL VAL  | +/- AMOUNT | +/- PERCENT | COMMERCIAL       | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07          | 1,486,692 | 23,041     | 1.55%       | 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     | 2.69%       | 2008-09          | 8,533    | -          | 0.00%       |
| 2009-10          | 1,563,735 | 23,932     | 1.53%       | 2009-10          | 8,905    | -          | 0.00%       |
| 2010-11          | 1,544,226 | (19,509)   | -1.26%      | 2010-11          | 8,905    | -          | 0.00%       |
| 2011-12          | 1,504,226 | (40,000)   | -2.66%      | 2011-12          | 8,905    | -          | 0.00%       |
| 2012-13          | 1,514,226 | 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          | 619,873  | 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 |           |            | 0.87%       | 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 |           |            | -14.94%     | 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 | 70,504     | 0.93%       | 2008-09          | 642,065  | 14,900     | 2.32%       |
| 2009-10          | 7,661,410 | 60,759     | 0.79%       | 2009-10          | 648,433  | 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          | 7,668,129 | 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  
March 2012**

| <u>Expenses</u>  |                  |
|--|------------------|
| <i>Decrease Salaries</i>                                     | <i>(7,000)</i>   |
| <i>Decrease Benefits (tuitions)</i>                          | <i>(280,300)</i> |
| <i>Increase Prof &amp; Tech Services - Special Education</i> | <i>240,673</i>   |
| <i>Increase Tuitions</i>                                     | <i>65,214</i>    |
| <i>Decrease Electricity</i>                                  | <i>(200,000)</i> |
| <i>Decrease Supplies</i>                                     | <i>(156,000)</i> |
| <i>Decrease Dues and Fees</i>                                | <i>(3,960)</i>   |
| <br>   |                  |
| <i>Total Change Inc/(Dec) in expenses</i>                    | <i>(341,373)</i> |

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

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

| <u>Ending Fund Balance Analysis</u>                 |         |
|---|---------|
| Designated/Committed Fund Balance for 13-14 millage | 341,373 |

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

| <u>Expenses</u>   |                  |
|---|------------------|
| <i>Decrease Prof &amp; Tech Services</i>                  | (44,198)         |
| <i>Increase Tuition Special Ed</i>                        | 28,416           |
| <i>Decrease Supplies</i>                                  | (10,599)         |
| <i>Decrease Salaries (7.9 fte's)</i>                      | (529,000)        |
| <i>Decrease Benefits (Staff reductions)</i>               | (164,900)        |
| <i>Decrease Benefits (admin fees)</i>                     | (25,000)         |
| <i>Decrease Dues and Fees</i>                             | (25,000)         |
| <i>Decrease Supplies (technology)</i>                     | (57,000)         |
| <i>Decrease Prof &amp; Tech Services (Pupil Services)</i> | (155,000)        |
| <br>  |                  |
| <b>Total Change in Expenditures</b>                       | <b>(982,281)</b> |

| <u>Revenues</u>                 |                |
|---------------------------------|----------------|
| <i>Local Revenues</i>           |                |
| <i>Activity Fees</i>            | 303,225        |
| <i>Advertising Initiatives</i>  | 59,250         |
| <br>                            |                |
| <b>Total Change in Revenues</b> | <b>362,475</b> |

|  |                  |
|--|------------------|
| <b>Total Change in 6/30/12 Ending Fund balance</b> | <b>492,000</b>   |
| <br>   |                  |
| <i>Increase in 6/30/13 Ending Fund balance</i>     | -                |
| <br>   |                  |
| <b>2012-13 Millage Impact</b>                      | <b>(852,756)</b> |

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

| <u>Expenses</u>                           |         |
|---|---------|
| n/a                                       |         |
| <i>Total Change Inc/(Dec) in expenses</i> | <hr/> - |



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

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

| <u>Ending Fund Balance Analysis</u>                 |   |
|---|---|
| Designated/Committed Fund Balance for 13-14 millage | - |

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

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

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

|   |   |
|---|---|
| Total Change in 6/30/12 Ending Fund balance | - |
| Increase in 6/30/13 Ending Fund balance     |   |
| 2012-13 Millage Impact                      | - |

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)        |
| <b>Total Change in Expenditures</b>                   | <b>(1,915,000)</b> |

| <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)       |
| <b>Total Change in Revenues</b>     | <b>376,700</b> |

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

|   |                |
|---|----------------|
| <b>Change in Assessed value in Chester County</b> | <b>918,000</b> |
|---|----------------|

*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        |
| <br>                                 |                |
| <b>Total Change in Revenues</b>      | <b>700,000</b> |

| <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  
2011-12 Projection Changes  
December 2011

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

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 -

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            |
| <br>  |                    |
| <b>Total Change in Expenditures</b>                               | <b>(2,986,200)</b> |

| <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)          |
| <br>                            |                    |
| <b>Total Change in Revenues</b> | <b>(1,900,500)</b> |

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



*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>(250,000)</u> |

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

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

| <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          |
| <b>Total Designated/Committed Fund Balance for 13-14 millage</b> | <b>(281,800)</b> |

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

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

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

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



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

Revenues

|                                  |   |
|----------------------------------|---|
| Total Change in Revenues Sept 11 | - |
|----------------------------------|---|

Ending Fund Balance Analysis

|   |   |
|---|---|
| Designated/Committed Fund Balance for 13-14 millage | - |
|---|---|

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

*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)     |
| <b>Total Change in Revenues Sept 11</b> | <b>91,699</b> |

Ending Fund Balance Analysis

|   |                  |
|---|------------------|
| Designated/Committed Fund Balance for 13-14 millage | <b>1,424,958</b> |
|---|------------------|



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         |
| <br>   |                |
| <b>Total Change in Expenditures</b>                                      | <b>291,900</b> |

| <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        |
| <b>Total Change in Revenues</b>  | <b>435,800</b> |

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

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

|    | A   | B | C         | D         | E          | F          | G                                     | H | I | J | K | L |
|----|---|---|-----------|-----------|------------|------------|---------------------------------------|---|---|---|---|---|
| 1  | <b><u>Expense Assumptions</u></b>   |   |           |           |            |            |                                       |   |   |   |   |   |
| 2  |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 3  |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 4  |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 5  | <b><u>Staff Changes / Student Enrollment</u></b>                              |   |           |           |            |            |                                       |   |   |   |   |   |
| 6  | <b>Enrollment Assumptions</b>   |   |           |           |            |            |                                       |   |   |   |   |   |
| 7  |   |   | 2011-12   | 2012-13   | 2013-14    | 2014-15    | 2015-16                               |   |   |   |   |   |
| 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 | Staff Change / Student Enrollment   |   | 0.00      | 0.00      | 0.00       | 0.00       | 0.00                                  |   |   |   |   |   |
| 15 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 16 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 17 | <b><u>Headcount Changes (non-enrollment)</u></b>                              |   |           |           |            |            |                                       |   |   |   |   |   |
| 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 | <i>* Non-Enrollment Headcount Changes</i>                                     |   |           |           |            |            |                                       |   |   |   |   |   |
| 25 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 26 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 27 | <b><u>Salary Increases (based on Act 1 Index)</u></b>                         |   |           |           |            |            |                                       |   |   |   |   |   |
| 28 |   |   | 2012-13   | 2013-14   | 2014-15    | 2015-16    |                                       |   |   |   |   |   |
| 29 | Administration  |   | 0.00%     | 0.00%     | 0.00%      | 0.00%      | 1% reduction = \$1.08 million savings |   |   |   |   |   |
| 30 | Teachers  |   | 0.00%     | 0.00%     | 0.00%      | 0.00%      | (1.1824% with PSERS and SS/MED)       |   |   |   |   |   |
| 31 | Non-Bargaining  |   | 0.00%     | 0.00%     | 0.00%      | 0.00%      |                                       |   |   |   |   |   |
| 32 | Support Staff   |   | 0.00%     | 0.00%     | 0.00%      | 0.00%      |                                       |   |   |   |   |   |
| 33 | Crafts/Trades   |   | 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  | 37 retirees at \$27K savings each     |   |   |   |   |   |
| 38 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 39 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 40 | <b><u>Benefits - 200</u></b>  |   |           |           |            |            |                                       |   |   |   |   |   |
| 41 |   |   | 2012-13   | 2013-14   | 2014-15    | 2015-16    |                                       |   |   |   |   |   |
| 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 | PSERS   |   | 12.36%    | 16.75%    | 21.25%     | 25.56%     |                                       |   |   |   |   |   |
| 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 | 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 | <b><u>Professional and Technical Services - 300</u></b>                       |   |           |           |            |            |                                       |   |   |   |   |   |
| 64 |   |   | 2012-13   | 2013-14   | 2014-15    | 2015-16    |                                       |   |   |   |   |   |
| 65 | Special Education Services  |   | 5.00%     | 5.00%     | 5.00%      | 5.00%      |                                       |   |   |   |   |   |
| 66 | Other categories  |   | 3.00%     | 3.00%     | 3.00%      | 3.00%      |                                       |   |   |   |   |   |
| 67 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 68 |   |   |           |           |            |            |                                       |   |   |   |   |   |
| 69 | <b><u>Purchased Property Services - 400</u></b>                               |   |           |           |            |            |                                       |   |   |   |   |   |
| 70 |   |   | 2012-13   | 2013-14   | 2014-15    | 2015-16    |                                       |   |   |   |   |   |
| 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>                                  |   |           |           |            |            |                                       |   |   |   |   |   |
| 76 |   |   | 2012-13   | 2013-14   | 2014-15    | 2015-16    |                                       |   |   |   |   |   |

| <b>Average Salaries</b> | <b>Avg New Hire Salary</b> | <b>Average Salary</b> |
|-------------------------|----------------------------|-----------------------|
|                         | <b>2011-12</b>             | <b>2011-12</b>        |
| Administration          | 107,987                    | 107,987               |
| Teachers                | 50,005                     | 67,804                |
| Non-Bargaining          | 59,488                     |                       |
| Support Staff           | 23,228                     |                       |
| Crafts/Trades           | 36,651                     |                       |

**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    | 13,262    | 13,842    |   |   |   |   |   |
| 85  |   | Cat Tuitions from CCIU   |   | 2,002,067                     | 2,182,253 | 2,378,656 | 2,592,735 |   |   |   |   |   |
| 86  |   |  |   |                               |           |           |           |   |   |   |   |   |
| 87  |   |  |   |                               |           |           |           |   |   |   |   |   |
| 88  |   |  |   |                               |           |           |           |   |   |   |   |   |
| 89  |   | <b>Supplies - 600</b>  |   | <b>% Increase Assumptions</b> |           |           |           |   |   |   |   |   |
| 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  |   | <b>Property - 700</b>  |   | <b>% Increase Assumptions</b> |           |           |           |   |   |   |   |   |
| 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 |   | <b>800 Other Object Dues and Fees</b>  |   | <b>% Increase Assumptions</b> |           |           |           |   |   |   |   |   |
| 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               | 25.37%  | 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<br>Budget | 2011-12<br>Projection | 2012-13<br>Budget | 2013-14<br>Forecast | 2014-15<br>Forecast | 2015-16<br>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                |
| Total Teacher Headcount Change   | 0.00              |                       | 0.00              | 0.00                | 0.00                | 0.00                |

\*\*2009-10 staff changes calculated by the Directors of education based on actual class size progressions  
 \* Assumes average teacher salary using 2008-09 as base when staffing decreases  
 \* Assume average new hire teacher salary using 2008-09 as base when staffing increases  
 \* Assume additional teaching staff to be hired at new hire average teacher salary

| <b>Additional Headcount Expenses</b> | 2011-12<br>Budget | 2011-12<br>Projection | 2012-13<br>Budget | 2013-14<br>Forecast | 2014-15<br>Forecast | 2015-16<br>Forecast |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Administrators</b>                |                   |                       |                   |                     |                     |                     |
| 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                 |
| <b>Teacher</b>                       |                   |                       |                   |                     |                     |                     |
| Average New Hire Salary              | \$50,005          |                       | \$48,732          | \$47,927            | \$47,121            | \$46,316            |
| Average Teacher Salary               | \$67,804          |                       | \$66,078          | \$64,986            | \$63,894            | \$62,802            |
| Headcount Change (Enrollment)        |                   |                       | 0.00              | 0.00                | 0.00                | 0.00                |
| Headcount Change (Curricular)        | (9.00)            |                       | (3.40)            | 0.00                | 0.00                | 0.00                |
| Change Salary Expense                | (\$501,066)       |                       | (\$241,400)       | \$0                 | \$0                 | \$0                 |
| <b>Non-Bargaining</b>                |                   |                       |                   |                     |                     |                     |
| 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                 |
| <b>Support Staff</b>                 |                   |                       |                   |                     |                     |                     |
| 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                 |
| <b>Crafts/Trades</b>                 |                   |                       |                   |                     |                     |                     |
| 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                 |

|  | 2011-12<br>Budget | 2011-12<br>Projection | 2012-13<br>Budget | 2013-14<br>Forecast | 2014-15<br>Forecast | 2015-16<br>Forecast |
|--|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Teacher Staffing Changes Detail</b>             |                   |                       |                   |                     |                     |                     |
| Salary before Attrition                            | 64,922,879        |                       | 62,501,520        | 61,260,120          | 60,260,120          | 59,260,120          |
| 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        | 59,510,120          | 58,510,120          | 57,510,120          |
| Increase with Attrition                            |                   |                       | -2.55%            | -1.65%              | -1.68%              | -1.71%              |
| Staffing changes                                   | (501,066)         |                       | (241,400)         | -                   | -                   | -                   |
| Teacher Salary (with attrition & Staffing Changes) | 62,338,493        | 61,650,338            | 60,510,120        | 59,510,120          | 58,510,120          | 57,510,120          |
| Increase with Attrition & Staffing Changes         |                   |                       | -1.85%            | -1.65%              | -1.68%              | -1.71%              |

West Chester Area School District  
Assumptions for Salaries

| <b>TOTAL SALARY EXPENSE</b>          |                   |                       |                   |                     |                     |                     |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
|                                      | 2011-12<br>Budget | 2011-12<br>Projection | 2012-13<br>Budget | 2013-14<br>Forecast | 2014-15<br>Forecast | 2015-16<br>Forecast |
| Admin Staff                          | 6,966,152         | 6,966,152             | 6,961,310         | 6,961,310           | 6,961,310           | 6,961,310           |
| Admin Additions                      |                   |                       |                   |                     | -                   | -                   |
| <b>Total Administration Salaries</b> | <b>6,966,152</b>  | <b>6,966,152</b>      | <b>6,961,310</b>  | <b>6,961,310</b>    | <b>6,961,310</b>    | <b>6,961,310</b>    |
| Teacher Staff Salaries               | 62,839,559        | 61,650,338            | 60,751,520        | 59,510,120          | 58,510,120          | 57,510,120          |
| Extra Duty Pymnts (123)              | 1,102,378         | 996,520               | 970,989           | 954,943             | 938,896             | 922,849             |
| Sabbatical Pymnts (124)              | 292,882           | 292,882               | 298,740           | 293,803             | 288,866             | 283,929             |
| Subject Chair Pymnts (125)           | 433,454           | 433,454               | 433,454           | 426,291             | 419,127             | 411,964             |
| Severance Pymnts (127)               | 407,677           | 407,677               | 407,677           | 400,940             | 394,202             | 387,465             |
| Supplemental Contracts (135)         | 1,998,070         | 1,998,070             | 1,998,070         | 1,965,050           | 1,932,029           | 1,899,009           |
| Teacher Additions                    | (501,066)         |                       | (241,400)         | -                   | -                   | -                   |
| <b>Total Teaching Salaries</b>       | <b>66,572,954</b> | <b>65,778,941</b>     | <b>64,619,051</b> | <b>63,551,146</b>   | <b>62,483,241</b>   | <b>61,415,336</b>   |
| 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             | 2,579,778         | 2,579,778           | 2,579,778           | 2,579,778           |
| 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             | 6,252,476         | 6,252,476           | 6,252,476           | 6,252,476           |
| Reg Salaries Oper & Maint(161)       | 4,842,141         | 4,433,475             | 4,718,390         | 4,718,390           | 4,718,390           | 4,718,390           |
| 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               | 579,357           | 579,357             | 579,357             | 579,357             |
| Crafts and Trades                    | 5,844,880         | 5,383,311             | 5,686,567         | 5,686,567           | 5,686,567           | 5,686,567           |
| <b>Total Salary Expense</b>          | <b>88,668,401</b> | <b>87,244,746</b>     | <b>86,408,196</b> | <b>85,340,292</b>   | <b>84,272,387</b>   | <b>83,204,482</b>   |
| <b>% Increase</b>                    |                   | -1.61%                | -0.96%            | -1.24%              | -1.25%              | -1.27%              |

81,777,256

| Positions                                | Func | Acct | Prog | 2011-12 Actual |               |            |              | Total  | 2012-13 Budget |               |            |              | Total  | Variance    |               |            |              | Total |
|--|------|------|------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|-------------|---------------|------------|--------------|-------|
|  |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other |        | ELM<br>Elem    | MID<br>Middle | HS<br>High | OTH<br>Other |        | ELM<br>Elem | MID<br>Middle | HS<br>High | OTH<br>Other |       |
| Superintendent                           | 2360 | 111  | 52   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Assistant Superintendent                 | 2360 | 111  | 52B  | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Elementary Director of Education         | 2360 | 111  | 52E  | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Principals and Asst. Principals          | 2380 | 111  | 40   | 10.00          | 9.00          | 12.00      | -            | 31.00  | 10.00          | 9.00          | 12.00      | -            | 31.00  | -           | -             | -          | -            | -     |
| Technology Director                      | 2818 | 111  | 10   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Human Resources Director                 | 2340 | 111  | 54   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Business Affairs Director/Asst. Director | 2500 | 111  | 55   | -              | -             | -          | 2.00         | 2.00   | -              | -             | -          | 2.00         | 2.00   | -           | -             | -          | -            | -     |
| Facilities & Operations Director         | 2610 | 111  | 71   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Pupil Services Director                  | 2110 | 111  | 18   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| <b>Total</b>                             |      |      |      | 10.00          | 9.00          | 12.00      | 9.00         | 40.00  | 10.00          | 9.00          | 12.00      | 9.00         | 40.00  | -           | -             | -          | -            | -     |
| Language Arts Supervisor                 | 2260 | 111  | 6    | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Social Studies Supervisor                | 2260 | 111  | 20   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Director of Curriculum and Instruction   | 2260 | 111  | 53   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Mathematics Supervisor                   | 2260 | 111  | 15   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Science Supervisor                       | 2260 | 111  | 19   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Instructional Technology Coordinator     | 2270 | 111  | 10   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Program Director - Communications        | 2370 | 111  | 52   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| IT Services Coordinator                  | 2840 | 111  | 50z  | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| ELL Supervisor                           | 2260 | 111  | 02   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Special Education Supervisors            | 1200 | 111  | 21   | -              | -             | -          | 3.00         | 3.00   | -              | -             | -          | 3.00         | 3.00   | -           | -             | -          | -            | -     |
| Pupil Services Supervisor                | 2110 | 111  | 18   | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Gifted                                   | 1243 | 111  | 21A  | -              | -             | -          | 1.00         | 1.00   | -              | -             | -          | 1.00         | 1.00   | -           | -             | -          | -            | -     |
| Athletic Director                        | 3200 | 111  | 30S  | -              | -             | 3.00       | -            | 3.00   | -              | -             | 3.00       | -            | 3.00   | -           | -             | -          | -            | -     |
| <b>Total</b>                             |      |      |      | -              | -             | 3.00       | 14.00        | 17.00  | -              | -             | 3.00       | 14.00        | 17.00  | -           | -             | -          | -            | -     |
| <b>Management Total</b>                  |      |      |      | 10.00          | 9.00          | 15.00      | 23.00        | 57.00  | 10.00          | 9.00          | 15.00      | 23.00        | 57.00  | -           | -             | -          | -            | -     |
| Full Day KG                              | 1100 | 121  | 08F  | 5.00           | -             | -          | -            | 5.00   | 5.00           | -             | -          | -            | 5.00   | -           | -             | -          | -            | -     |
| 1/2 Day KG                               | 1100 | 121  | 09   | 17.00          | -             | -          | -            | 17.00  | 17.00          | -             | -          | -            | 17.00  | -           | -             | -          | -            | -     |
| 1st Grade                                | 1100 | 121  | 09   | 40.00          | -             | -          | -            | 40.00  | 40.00          | -             | -          | -            | 40.00  | -           | -             | -          | -            | -     |
| 2nd Grade                                | 1100 | 121  | 09   | 38.00          | -             | -          | -            | 38.00  | 38.00          | -             | -          | -            | 38.00  | -           | -             | -          | -            | -     |
| 3rd Grade                                | 1100 | 121  | 09   | 37.00          | -             | -          | -            | 37.00  | 37.00          | -             | -          | -            | 37.00  | -           | -             | -          | -            | -     |
| 4th Grade                                | 1100 | 121  | 09   | 33.00          | -             | -          | -            | 33.00  | 33.00          | -             | -          | -            | 33.00  | -           | -             | -          | -            | -     |
| 5th Grade                                | 1100 | 121  | 09   | 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  | -           | -             | -          | -            | -     |
| ESL                                      | 1100 | 121  | 02   | 10.20          | 3.40          | 3.80       | -            | 17.40  | 10.20          | 3.40          | 3.80       | -            | 17.40  | -           | -             | -          | -            | -     |
| Engl/Lang Arts                           | 1100 | 121  | 06   | -              | 24.20         | 36.20      | -            | 60.40  | -              | 24.20         | 36.20      | -            | 60.40  | -           | -             | -          | -            | -     |
| World Language                           | 1100 | 121  | 07   | -              | 11.00         | 26.40      | 1.00         | 38.40  | -              | 11.00         | 26.40      | 1.00         | 38.40  | -           | -             | -          | -            | -     |
| Instructional Coaches                    | 1100 | 121  | 9    | 10.00          | -             | -          | -            | 10.00  | 10.00          | -             | -          | -            | 10.00  | -           | -             | -          | -            | -     |
| Computer/Tech Ed                         | 1100 | 121  | 10   | -              | 5.20          | -          | -            | 5.20   | -              | 5.20          | -          | -            | 5.20   | -           | -             | -          | -            | -     |
| Health                                   | 1100 | 121  | 11   | -              | 11.80         | 13.90      | -            | 25.70  | -              | 11.80         | 13.90      | -            | 25.70  | -           | -             | -          | -            | -     |
| Math                                     | 1100 | 121  | 15   | -              | 27.20         | 35.60      | -            | 62.80  | -              | 27.20         | 35.60      | -            | 62.80  | -           | -             | -          | -            | -     |
| Phys Ed                                  | 1100 | 121  | 17   | 11.00          | 4.40          | 8.90       | -            | 24.30  | 11.00          | 4.40          | 8.90       | -            | 24.30  | -           | -             | -          | -            | -     |
| Science                                  | 1100 | 121  | 19   | -              | 22.80         | 40.60      | -            | 63.40  | -              | 22.80         | 40.60      | -            | 63.40  | -           | -             | -          | -            | -     |
| Social Studies                           | 1100 | 121  | 20   | -              | 22.40         | 38.00      | -            | 60.40  | -              | 22.40         | 38.00      | -            | 60.40  | -           | -             | -          | -            | -     |
| Reading Specialist/Teacher               | 1100 | 121  | 06A  | 16.25          | 18.40         | 10.10      | -            | 44.75  | 16.25          | 18.40         | 10.10      | -            | 44.75  | -           | -             | -          | -            | -     |
| Reading Specialist (K-2)                 | 1100 | 121  | 06B  | 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  | -           | -             | -          | -            | -     |
| Music -Instrumental                      | 1100 | 121  | 16B  | 10.00          | 6.60          | 4.60       | -            | 21.20  | 10.00          | 6.60          | 4.60       | -            | 21.20  | -           | -             | -          | -            | -     |
| Adaptive PE                              | 1100 | 121  | 17A  | 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   | -           | -             | -          | -            | -     |
| <b>Total</b>                             |      |      |      | 292.70         | 168.50        | 230.30     | 1.00         | 692.50 | 292.70         | 168.50        | 230.30     | 1.00         | 692.50 | -           | -             | -          | -            | -     |
| Fam and Cons Science                     | 1340 | 121  | 12   | -              | 7.00          | 5.20       | -            | 12.20  | -              | 7.00          | 5.20       | -            | 12.20  | -           | -             | -          | -            | -     |
| Industrial Arts                          | 1350 | 121  | 13   | -              | 7.20          | 2.20       | -            | 9.40   | -              | 7.20          | 2.20       | -            | 9.40   | -           | -             | -          | -            | -     |
| Business Education                       | 1360 | 121  | 03   | -              | -             | 5.40       | -            | 5.40   | -              | -             | 5.40       | -            | 5.40   | -           | -             | -          | -            | -     |
| Marketing                                | 1320 | 121  | 04   | -              | -             | 1.00       | -            | 1.00   | -              | -             | 1.00       | -            | 1.00   | -           | -             | -          | -            | -     |
| <b>Total</b>                             |      |      |      | -              | 14.20         | 13.80      | -            | 28.00  | -              | 14.20         | 13.80      | -            | 28.00  | -           | -             | -          | -            | -     |
| <u>Special Education Teachers</u>        |      |      |      |                |               |            |              |        |                |               |            |              |        |             |               |            |              |       |
| Special Education (general)              | 1200 | 121  | 21   | -              | -             | -          | 6.00         | 6.00   | -              | -             | -          | 6.00         | 6.00   | -           | -             | -          | -            | -     |

| Positions   | Func | Acct | Prog | 2011-12 Actual |               |               |              |               | 2012-13 Budget |               |               |              |               | Variance    |               |            |              |       |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|-------------|---------------|------------|--------------|-------|
|   |      |      |      | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other | Total         | ELM<br>Elem | MID<br>Middle | HS<br>High | OTH<br>Other | Total |
| Autistic  | 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  |                |               |               |              | -             |                |               |               |              | -             |             |               |            |              |       |
| Learn Supp/ Life Skills   | 1241 | 121  | 21F  | 27.50          | 18.00         | 25.00         |              | 70.50         | 27.50          | 18.00         | 25.00         |              | 70.50         | -           | -             | -          | -            | -     |
| Speech & Language Therapist   | 1225 | 121  | 21   |                |               |               | 11.60        | 11.60         |                |               |               | 11.60        | 11.60         | -           | -             | -          | -            | -     |
| Gifted Program Teachers   | 1243 | 121  | 21A  | 8.00           | 3.30          | 3.00          |              | 14.30         | 8.00           | 3.30          | 3.00          |              | 14.30         | -           | -             | -          | -            | -     |
| <b>Total</b>  |      |      |      | <b>42.00</b>   | <b>24.30</b>  | <b>33.00</b>  | <b>17.60</b> | <b>116.90</b> | <b>42.00</b>   | <b>24.30</b>  | <b>33.00</b>  | <b>17.60</b> | <b>116.90</b> | -           | -             | -          | -            | -     |
| Guidance Counselors   | 2120 | 121  | 18B  | 10.00          | 9.00          | 19.00         |              | 38.00         | 10.00          | 9.00          | 19.00         |              | 38.00         | -           | -             | -          | -            | -     |
| Certified Nurses (non-public)                                       | 2450 | 121  | 18D  |                |               |               | 2.40         | 2.40          |                |               |               | 2.40         | 2.40          | -           | -             | -          | -            | -     |
| Certified Nurses (District)   | 2440 | 121  | 18D  | 6.40           | 3.00          | 3.00          |              | 12.40         | 6.40           | 3.00          | 3.00          |              | 12.40         | -           | -             | -          | -            | -     |
| Psychologists   | 2140 | 121  | 18E  | 9.80           | 3.00          | 3.00          | 0.60         | 16.40         | 9.80           | 3.00          | 3.00          | 0.60         | 16.40         | -           | -             | -          | -            | -     |
| Social Worker (ma)  | 2160 | 121  | 35   |                |               |               | 1.00         | 1.00          |                |               |               | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Librarian   | 2250 | 121  | 14   | 10.00          | 3.00          | 3.00          |              | 16.00         | 10.00          | 3.00          | 3.00          |              | 16.00         | -           | -             | -          | -            | -     |
| <b>Total</b>  |      |      |      | <b>36.20</b>   | <b>18.00</b>  | <b>28.00</b>  | <b>4.00</b>  | <b>86.20</b>  | <b>36.20</b>   | <b>18.00</b>  | <b>28.00</b>  | <b>4.00</b>  | <b>86.20</b>  | -           | -             | -          | -            | -     |
| 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   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -           | -             | -          | -            | -     |
| <b>Total</b>  |      |      |      | -              | -             | <b>4.50</b>   | -            | <b>4.50</b>   | -              | -             | <b>4.50</b>   | -            | <b>4.50</b>   | -           | -             | -          | -            | -     |
| <b>Teacher Total</b>  |      |      |      | <b>370.90</b>  | <b>225.00</b> | <b>309.60</b> | <b>22.60</b> | <b>928.10</b> | <b>370.90</b>  | <b>225.00</b> | <b>309.60</b> | <b>22.60</b> | <b>928.10</b> | -           | -             | -          | -            | -     |
| <b>Secretarial Staff - Central Office and School Administration</b> |      |      |      |                |               |               |              |               |                |               |               |              |               |             |               |            |              |       |
| Sec to Superintendent   | 2360 | 151  | 52   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Sec to the Ass't Superintendent                                     | 2360 | 151  | 52B  | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Sec to the Prog Dir Professional Devel                              | 2360 | 151  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Sec to Elementary Dir of Education                                  | 2360 | 151  | 53   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Sec to Principals and Asst. Principals                              | 2380 | 151  | 40   | 10.00          | 6.00          | 9.00          | -            | 25.00         | 10.00          | 6.00          | 9.00          | -            | 25.00         | -           | -             | -          | -            | -     |
| Sec to Elementary Program Directors                                 | 2380 | 151  | 40   | -              | -             | -             | -            | -             | -              | -             | -             | -            | -             | -           | -             | -          | -            | -     |
| Sec to Technology Dir   | 2818 | 151  | 10   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Sec for Attendance/Child Acctg                                      | 2130 | 151  | 18A  | -              | 3.00          | 3.00          | -            | 6.00          | -              | 3.00          | 3.00          | -            | 6.00          | -           | -             | -          | -            | -     |
| Sec for Guidance  | 2120 | 151  | 18B  | -              | -             | 6.00          | -            | 6.00          | -              | -             | 6.00          | -            | 6.00          | -           | -             | -          | -            | -     |
| Sec to Facilities & Operations Dir                                  | 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          | -           | -             | -          | -            | -     |
| <b>Secretarial Total</b>  |      |      |      | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b> | <b>57.00</b>  | <b>10.00</b>   | <b>9.00</b>   | <b>21.00</b>  | <b>17.00</b> | <b>57.00</b>  | -           | -             | -          | -            | -     |
| 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  | 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          | -             | -            | 11.70         | 9.70           | 2.00          | -             | -            | 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   | 5.00           | -             | -             | -            | 5.00          | 5.00           | -             | -             | -            | 5.00          | -           | -             | -          | -            | -     |
| <b>Total</b>  |      |      |      | <b>104.10</b>  | <b>42.60</b>  | <b>34.00</b>  | <b>-</b>     | <b>180.70</b> | <b>104.10</b>  | <b>42.60</b>  | <b>34.00</b>  | <b>-</b>     | <b>180.70</b> | -           | -             | -          | -            | -     |
| Case Workers  | 2160 | 141  | 18F  | 4.00           | -             | 3.00          | -            | 7.00          | 4.00           | -             | 3.00          | -            | 7.00          | -           | -             | -          | -            | -     |
| RN-LPN (non-public)   | 2450 | 141  | 18D  | -              | -             | -             | 2.40         | 2.40          | -              | -             | -             | 2.40         | 2.40          | -           | -             | -          | -            | -     |
| RN-LPN (District)   | 2440 | 141  | 18D  | -              | -             | -             | 6.60         | 6.60          | -              | -             | -             | 6.60         | 6.60          | -           | -             | -          | -            | -     |
| Pupil Service Specialist  | 2110 | 141  | 18   | -              | -             | -             | 1.00         | 1.00          | -              | -             | -             | 1.00         | 1.00          | -           | -             | -          | -            | -     |
| Security Greeter  | 2190 | 154  | 18   | -              | -             | 3.00          | -            | 3.00          | -              | -             | 3.00          | -            | 3.00          | -           | -             | -          | -            | -     |
| <b>Total</b>  |      |      |      | <b>4.00</b>    | <b>-</b>      | <b>6.00</b>   | <b>10.00</b> | <b>20.00</b>  | <b>4.00</b>    | <b>-</b>      | <b>6.00</b>   | <b>10.00</b> | <b>20.00</b>  | -           | -             | -          | -            | -     |



| Positions                                 | Func | Acct | Prog                       | 2011-12 Actual |               |               |               | Total           | 2012-13 Budget |               |               |               | Total           | Variance    |               |            | Total |              |
|---|------|------|----------------------------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|-------------|---------------|------------|-------|--------------|
|   |      |      |                            | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem    | MID<br>Middle | HS<br>High    | OTH<br>Other  |                 | ELM<br>Elem | MID<br>Middle | HS<br>High |       | OTH<br>Other |
| Business Office (Professional)            | 2500 | 141  | 55                         | -              | -             | -             | 4.00          | 4.00            | -              | -             | -             | 4.00          | 4.00            | -           | -             | -          | -     | -            |
| Business Office (Professional)            | 2330 | 141  | 55                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Business Office (Hourly Support)          | 2500 | 151  | 55                         | -              | -             | -             | 7.50          | 7.50            | -              | -             | -             | 7.50          | 7.50            | -           | -             | -          | -     | -            |
| Business Office (Hourly Support)          | 2330 | 151  | 55                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | -              | -             | -             | <b>13.50</b>  | <b>13.50</b>    | -              | -             | -             | <b>13.50</b>  | <b>13.50</b>    | -           | -             | -          | -     | -            |
| Communications Office (Hourly Suppt)      | 2370 | 151  | 52                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | -              | -             | -             | <b>1.00</b>   | <b>1.00</b>     | -              | -             | -             | <b>1.00</b>   | <b>1.00</b>     | -           | -             | -          | -     | -            |
| Transportation Office (Professional)      | 2700 | 141  | 75                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Transportation Office (Hourly Support)    | 2700 | 151  | 75                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Transportation Office-NP (Professional)   | 2750 | 141  | 75                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Transportation Office-NP (Hourly Support) | 2750 | 151  | 75                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | -              | -             | -             | <b>4.00</b>   | <b>4.00</b>     | -              | -             | -             | <b>4.00</b>   | <b>4.00</b>     | -           | -             | -          | -     | -            |
| Human Resources Office (Professional)     | 2340 | 141  | 55                         | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -           | -             | -          | -     | -            |
| HR Office (Hourly Support)                | 2340 | 151  | 54                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| HR Office (Hourly Support)                | 2340 | 151  | 55                         | -              | -             | -             | 0.50          | 0.50            | -              | -             | -             | 0.50          | 0.50            | -           | -             | -          | -     | -            |
| HR Office (Hourly Support)                | 2340 | 154  | 54                         | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | -              | -             | -             | <b>4.50</b>   | <b>4.50</b>     | -              | -             | -             | <b>4.50</b>   | <b>4.50</b>     | -           | -             | -          | -     | -            |
| Technology Office (Hourly Support)        | 2840 | 151  | 50z                        | -              | -             | -             | 3.00          | 3.00            | -              | -             | -             | 3.00          | 3.00            | -           | -             | -          | -     | -            |
| Technology Office (Professional)          | 2818 | 141  | 10                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Technology Office (Hourly Support)        | 2818 | 168  | 10                         | -              | -             | -             | 12.00         | 12.00           | -              | -             | -             | 12.00         | 12.00           | -           | -             | -          | -     | -            |
| Technology Associate                      | 1100 | 158  | 10                         | -              | -             | -             | 16.00         | 16.00           | -              | -             | -             | 16.00         | 16.00           | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | -              | -             | -             | <b>32.00</b>  | <b>32.00</b>    | -              | -             | -             | <b>32.00</b>  | <b>32.00</b>    | -           | -             | -          | -     | -            |
| Head Custodians/ Supervisors              | 2610 | 141  | 71A                        | 10.00          | 2.50          | 2.50          | 3.00          | 18.00           | 10.00          | 2.50          | 2.50          | 3.00          | 18.00           | -           | -             | -          | -     | -            |
| Custodians (Hourly Support)               | 2620 | 161  | 71A                        | 27.00          | 18.00         | 37.00         | 8.00          | 90.00           | 27.00          | 18.00         | 37.00         | 8.00          | 90.00           | -           | -             | -          | -     | -            |
| Security (Hourly Support)                 | 2620 | 161  | 71L                        | -              | -             | -             | 1.80          | 1.80            | -              | -             | -             | 1.80          | 1.80            | -           | -             | -          | -     | -            |
|   |      |      |                            | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -           | -             | -          | -     | -            |
| Maintenance                               | 2620 | 141  | 70                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Custodial & Maint Dept (Hourly Support)   | 2620 | 161  | 70                         | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -           | -             | -          | -     | -            |
|   |      |      |                            | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -           | -             | -          | -     | -            |
| HVAC Coordinator                          | 2620 | 141  | 70H                        | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| HVAC Staff (Hourly Support)               | 2620 | 161  | 70H                        | -              | -             | -             | 5.00          | 5.00            | -              | -             | -             | 5.00          | 5.00            | -           | -             | -          | -     | -            |
|   |      |      |                            | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -           | -             | -          | -     | -            |
| Operations (Professional)                 | 2610 | 141  | 71                         | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
| Automotive Pool                           | 2620 | 161  | 71G                        | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
|   |      |      |                            | -              | -             | -             | -             | -               | -              | -             | -             | -             | -               | -           | -             | -          | -     | -            |
| Grounds Supervisors                       | 2620 | 141  | 70F                        | -              | -             | -             | 2.00          | 2.00            | -              | -             | -             | 2.00          | 2.00            | -           | -             | -          | -     | -            |
| Gounds (Hourly Support)                   | 2620 | 161  | 70F                        | -              | -             | -             | 9.00          | 9.00            | -              | -             | -             | 9.00          | 9.00            | -           | -             | -          | -     | -            |
| Mailroom (Hourly Support)                 | 2620 | 161  | 71f                        | -              | -             | -             | 1.00          | 1.00            | -              | -             | -             | 1.00          | 1.00            | -           | -             | -          | -     | -            |
|   |      |      | <b>Total</b>               | <b>37.00</b>   | <b>20.50</b>  | <b>39.50</b>  | <b>38.80</b>  | <b>135.80</b>   | <b>37.00</b>   | <b>20.50</b>  | <b>39.50</b>  | <b>38.80</b>  | <b>135.80</b>   | -           | -             | -          | -     | -            |
|   |      |      | <b>Support Staff Total</b> | <b>155.10</b>  | <b>72.10</b>  | <b>100.50</b> | <b>120.80</b> | <b>448.50</b>   | <b>155.10</b>  | <b>72.10</b>  | <b>100.50</b> | <b>120.80</b> | <b>448.50</b>   | -           | -             | -          | -     | -            |
|   |      |      | <b>Grand Total</b>         | <b>536.00</b>  | <b>306.10</b> | <b>425.10</b> | <b>166.40</b> | <b>1,433.60</b> | <b>536.00</b>  | <b>306.10</b> | <b>425.10</b> | <b>166.40</b> | <b>1,433.60</b> | -           | -             | -          | -     | -            |

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        | 18,083,806        | 19,452,750        | 20,925,323        | 22,509,370        |
| Dental                       | 1,339,578         | 1,600,496         | 1,600,496         | 1,664,154         | 1,735,713         | 1,810,348         | 1,888,193         |
| Vision                       | 140,689           | 181,892           | 181,892           | 185,361           | 189,624           | 193,985           | 198,447           |
| Prescription                 | 3,611,323         | 3,996,089         | 3,996,089         | 4,243,937         | 4,519,793         | 4,813,579         | 5,126,462         |
| Social Security              | 6,667,011         | 6,987,689         | 6,728,310         | 6,360,227         | 6,528,532         | 6,446,838         | 6,365,143         |
| Retirement                   | 5,067,702         | 7,965,051         | 7,607,826         | 10,680,053        | 14,294,499        | 17,907,882        | 21,267,066        |
| Tuition                      | 1,113,681.0       | 1,458,313         | 1,178,013         | 1,236,998         | 1,298,848         | 1,363,790         | 1,431,980         |
| Life & Disability            | 683,037           | 441,591           | 441,591           | 437,357           | 431,952           | 426,546           | 421,141           |
| W/C, Unemp & Other           | 649,584           | 729,300           | 729,300           | 708,789           | 715,310           | 721,890           | 728,532           |
|                              | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Benefit Expense</b> | <b>33,697,904</b> | <b>40,205,441</b> | <b>39,308,537</b> | <b>43,600,681</b> | <b>49,167,019</b> | <b>54,610,182</b> | <b>59,936,333</b> |
| <b>% Increase</b>            |                   | <b>40,205,441</b> | <b>16.65%</b>     | <b>8.44%</b>      | <b>12.77%</b>     | <b>11.07%</b>     | <b>9.75%</b>      |

\* 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                      | -                | -                | -                | -                | -                | -                | -                |
|   | -                | -                | -                | -                | -                | -                | -                |
| <b>Total Cost Share</b>                 | <b>2,967,100</b> | <b>3,356,050</b> | <b>3,356,050</b> | <b>3,598,356</b> | <b>3,858,875</b> | <b>4,138,980</b> | <b>4,440,147</b> |
|   |                  |                  |                  | <b>7%</b>        |                  |                  |                  |

| 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     | -          | (3.40)           | 0.00            | 0.00           | 0.00           |
| Change in Staff (salary)     | -        | 0        | -          | (241,400)        | 0               | 0              | 0              |
| Medical                      | -        | -        | -          | (36,382)         | -               | -              | -              |
| Dental                       | -        | -        | -          | (5,163)          | -               | -              | -              |
| Vision                       | -        | -        | -          | (715)            | -               | -              | -              |
| Prescription                 | -        | -        | -          | (11,898)         | -               | -              | -              |
| Social Security              | -        | -        | -          | (18,467)         | -               | -              | -              |
| Retirement                   | -        | -        | -          | (29,837)         | -               | -              | -              |
| Tuition                      | -        | -        | -          | -                | -               | -              | -              |
| Life & Disability            | -        | -        | -          | -                | -               | -              | -              |
| W/C, Unemp & Other           | -        | -        | -          | (2,221)          | -               | -              | -              |
|                              | -        | -        | -          | -                | -               | -              | -              |
| <b>Total Benefit Expense</b> | <b>-</b> | <b>-</b> | <b>-</b>   | <b>(104,683)</b> | <b>-</b>        | <b>-</b>       | <b>-</b>       |
| <b>% Increase</b>            |          |          |            |                  | <b>-100.00%</b> | <b>#DIV/0!</b> | <b>#DIV/0!</b> |

| 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        | 14,727,759        | 15,842,651        | 17,041,940        | 18,332,014        |
| Dental                       | 1,306,799         | 1,541,172         | 1,556,172         | 1,602,279         | 1,671,177         | 1,743,038         | 1,817,989         |
| Vision                       | 136,766           | 174,277           | 174,277           | 177,571           | 181,655           | 185,833           | 190,107           |
| Prescription                 | 3,564,748         | 3,943,702         | 3,928,702         | 4,188,144         | 4,460,374         | 4,750,298         | 5,059,068         |
| Social Security              | 6,667,011         | 6,987,689         | 6,728,310         | 6,360,227         | 6,528,532         | 6,446,838         | 6,365,143         |
| Retirement                   | 5,067,702         | 7,965,051         | 7,607,826         | 10,680,053        | 14,294,499        | 17,907,882        | 21,267,066        |
| Tuition                      | 1,113,681         | 1,458,313         | 1,178,013         | 1,236,998         | 1,298,848         | 1,363,790         | 1,431,980         |
| Life & Disability            | 556,926           | 324,739           | 324,739           | 320,505           | 315,100           | 309,694           | 304,289           |
| W/C, Unemp & Other           | 649,584           | 729,300           | 729,300           | 708,789           | 715,310           | 721,890           | 728,532           |
|                              | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Benefit Expense</b> | <b>30,730,804</b> | <b>36,849,391</b> | <b>35,952,487</b> | <b>40,002,325</b> | <b>45,308,145</b> | <b>50,471,203</b> | <b>55,496,186</b> |
| <b>% Increase</b>            |                   |                   | <b>16.99%</b>     | <b>8.56%</b>      | <b>13.26%</b>     | <b>11.40%</b>     | <b>9.96%</b>      |

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%

|  | 2010-11<br>Actual | 2011-12<br>Budget | 2011-12<br>Projection | 2012-13<br>Budget | 2013-14<br>Forecast | 2014-15<br>Forecast | 2015-16<br>Forecast |
|--|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
|  | \$228,000         | \$361,500         | \$ 357,540            | \$ 326,515        | \$ 336,310          | \$ 346,399          | \$ 356,791          |

**DUES/FEES - Athletic Fund**

|  | 2010-11   | 2011-12   | 2011-12    | 2012-13    | 2013-14    | 2014-15    | 2015-16    |
|--|-----------|-----------|------------|------------|------------|------------|------------|
|  | \$131,500 | \$131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 | \$ 131,500 |

**DEBT SERVICE**

Int and Principal \$ 21,236,600  
Transfer to Cap Reserve \$0

**EXISTING DEBT SERVICE**

|                                   | 2011-12 Budget      |                     | 2011-12 Projection  |                     | 2012-13 Budget      |                     | 2013-14 Budget      |                     | 2014-15 Budget      |                     | 2015-16 Budget     |                     |  |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--|
|                                   | INTEREST            | 900<br>PRINCIPAL    | INTEREST            | 900<br>PRINCIPAL    | INTEREST            | 900<br>PRINCIPAL    | INTEREST            | 900<br>PRINCIPAL    | INTEREST            | 900<br>PRINCIPAL    | INTEREST           | 900<br>PRINCIPAL    |  |
| 4/02 \$27,660,000 GOB             | \$52,181            | \$1,265,000         | \$52,181            | \$1,265,000         | \$0                 | \$0                 |                     |                     |                     |                     |                    |                     |  |
| 4/03 \$29,990,000 GOB             |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                    |                     |  |
| 9/05 \$8,970,000 GOB              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                | \$0                 |  |
| 1/06 \$35,000,000 GOB             | \$1,653,011         | \$5,000             | \$1,653,011         | \$5,000             | \$1,652,826         | \$5,000             | \$1,652,639         | \$5,000             | \$1,652,439         | \$5,000             | \$1,652,239        | \$5,000             |  |
| 11/00 \$10,043,000 DVRA           | \$176,912           | \$1,019,000         | \$176,912           | \$1,019,000         | \$140,165           | \$1,072,000         | \$101,522           | \$1,127,000         | \$60,893            | \$1,185,000         | \$18,172           | \$1,246,000         |  |
| 1/06 \$100,810,000 - GOB          | \$4,753,125         | \$1,910,000         | \$4,753,125         | \$1,910,000         | \$4,676,725         | \$1,970,000         | \$4,578,225         | \$2,065,000         | \$4,474,875         | \$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         | \$285,544           | \$1,845,000         | \$215,138           | \$1,910,000         | \$166,294          | \$695,000           |  |
| 11/06 \$22,245,000 GOB            | \$915,388           | \$115,000           | \$915,388           | \$115,000           | \$910,788           | \$1,440,000         | \$853,188           | \$1,500,000         | \$793,188           | \$1,555,000         | \$730,988          | \$1,620,000         |  |
| 11/06 \$37,935,000 GOB            | \$1,582,148         | \$140,000           | \$1,582,148         | \$140,000           | \$1,577,248         | \$145,000           | \$1,572,173         | \$150,000           | \$1,568,923         | \$155,000           | \$1,560,723        | \$160,000           |  |
| 4/09 \$10,000,000 Gob (refinance) | \$98,646            | \$695,000           | \$98,646            | \$695,000           | \$63,380            | \$705,000           | \$65,605            | \$720,000           | \$49,618            | \$740,000           | \$31,140           | \$760,000           |  |
| 2/10 GOB (refinance)              | \$464,038           | \$2,950,000         | \$464,038           | \$2,950,000         | \$404,288           | \$3,025,000         | \$327,613           | \$3,095,000         | \$233,413           | \$3,185,000         | \$152,938          | \$3,270,000         |  |
| 9/10 GOB (refinance)              | \$178,594           | \$605,000           | \$178,594           | \$605,000           | \$166,494           | \$615,000           | \$154,194           | \$625,000           | \$141,694           | \$640,000           | \$116,094          | \$665,000           |  |
| 12/10 GOB (refinance) 2010 AA     | \$994,063           | \$1,780,000         | \$994,063           | \$1,780,000         | \$958,463           | \$2,195,000         | \$914,563           | \$2,235,000         | \$884,275           | \$2,300,000         | \$806,775          | \$1,125,000         |  |
| <b>TOTAL</b>                      | <b>\$11,292,944</b> | <b>\$12,189,000</b> | <b>\$11,292,944</b> | <b>\$12,189,000</b> | <b>\$10,925,815</b> | <b>\$12,937,000</b> | <b>\$10,505,266</b> | <b>\$13,367,000</b> | <b>\$10,052,556</b> | <b>\$13,825,000</b> | <b>\$9,602,938</b> | <b>\$13,331,000</b> |  |
|                                   |                     | 154130              |                     |                     |                     |                     |                     |                     |                     |                     |                    |                     |  |
| Total ACT 1 eligible Debt         | \$23,481,944        |                     | \$23,481,944        |                     | \$23,862,815        |                     | \$23,872,266        |                     | \$23,877,556        |                     | \$22,933,836       |                     |  |
| Increase in ACT 1 eligible debt   |                     |                     |                     |                     | \$380,871           |                     | \$9,451             |                     | \$5,290             |                     | (\$943,718)        |                     |  |

**NEW DEBT SERVICE**

| FINANCING AMOUNT<br>& YEAR   | 2011-12 Budget      |                   | 2011-12 Projection |                   | 2012-13 Budget      |                   | 2013-14 Budget      |                    | 2014-15 Budget      |                    | 2015-16 Budget      |                    |
|------------------------------|---------------------|-------------------|--------------------|-------------------|---------------------|-------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|                              | INTEREST            | 900<br>PRINCIPAL  | INTEREST           | 900<br>PRINCIPAL  | INTEREST            | 900<br>PRINCIPAL  | INTEREST            | 900<br>PRINCIPAL   | INTEREST            | 900<br>PRINCIPAL   | INTEREST            | 900<br>PRINCIPAL   |
| 5/07 \$10,000,000 GOB        | \$368,394           | \$365,000         | \$368,394          | \$365,000         | \$243,651           | \$165,000         | \$240,351           | \$495,000          | \$230,451           | \$505,000          | \$220,351           | \$515,000          |
| <b>Elementary Debt</b>       |                     |                   |                    |                   |                     |                   |                     |                    |                     |                    |                     |                    |
| 10/09 \$10,000,000 EMMAUS    | \$399,667           | \$5,000           | \$399,667          | \$5,000           | \$399,467           | \$5,000           | \$399,267           | \$5,000            | \$399,067           | \$5,000            | \$398,867           | \$5,000            |
| 8/2012 \$10,000,000 GOB      | \$250,963           | \$5,000           |                    |                   | \$511,926           | \$5,000           | \$511,926           | \$5,000            | \$511,729           | \$5,000            | \$511,606           | \$5,000            |
| 4/2013 \$10,000,000 GOB      |                     |                   |                    |                   |                     |                   | \$511,833           | \$5,000            | \$511,833           | \$5,000            | \$511,729           | \$5,000            |
| 11/2013 \$10,000,000 GOB     |                     |                   |                    |                   |                     |                   | \$267,481           | \$5,000            | \$496,397           | \$5,000            | \$501,397           | \$5,000            |
| 2/2015 \$10,000,000 GOB      |                     |                   |                    |                   |                     |                   |                     |                    |                     |                    | \$250,699           | \$5,000            |
| <b>Total Elementary Debt</b> | <b>\$650,630</b>    | <b>\$10,000</b>   | <b>\$399,667</b>   | <b>\$5,000</b>    | <b>\$911,393</b>    | <b>\$10,000</b>   | <b>\$1,710,507</b>  | <b>\$20,000</b>    | <b>\$1,919,026</b>  | <b>\$20,000</b>    | <b>\$2,174,298</b>  | <b>\$25,000</b>    |
|                              |                     | <b>\$660,630</b>  |                    | <b>\$404,667</b>  |                     | <b>\$921,393</b>  |                     | <b>\$1,730,507</b> |                     | <b>\$1,939,026</b> |                     | <b>\$2,199,298</b> |
|                              |                     |                   |                    |                   |                     | <b>516,726</b>    |                     | <b>808,114</b>     |                     | <b>208,519</b>     |                     | <b>260,272</b>     |
| <b>Total New Debt</b>        | <b>\$ 1,019,024</b> | <b>\$ 375,000</b> | <b>\$ 768,061</b>  | <b>\$ 370,000</b> | <b>\$ 1,155,044</b> | <b>\$ 175,000</b> | <b>\$ 1,950,858</b> | <b>\$ 515,000</b>  | <b>\$ 2,149,477</b> | <b>\$ 525,000</b>  | <b>\$ 2,394,649</b> | <b>\$ 540,000</b>  |

**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   | \$12,564,000 | \$12,061,005       | \$12,559,000 | \$12,080,859   | \$13,112,000 | \$12,456,124   | \$13,882,000 | \$12,202,033   | \$14,350,000 | \$11,997,487   | \$13,871,000 |
| Change in Debt Service |                | \$24,875,968 |                    | \$24,620,005 |                | \$25,192,659 |                | \$26,338,124 |                | \$26,552,033 |                | \$25,868,487 |
|                        |                |              |                    |              |                | \$ 672,854   |                | \$ 1,145,265 |                | \$ 213,909   |                | \$ (683,547) |

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

|                                    | Actual<br>2000-01 | Actual<br>2001-02 | %<br>Change | Actual<br>2002-03 | %<br>Change | Actual<br>2003-04 | %<br>Change | Actual<br>2004-05 | %<br>Change | Actual<br>2005-06 | %<br>Change | Actual<br>2006-07 | %<br>Change | Actual<br>2007-08 | %<br>Change | Actual<br>2008-09 | %<br>Change | Budget<br>2011-12 | %<br>Change | Projected<br>2011-12 | %<br>Change | Estimated<br>2012-13 | %<br>Change |
|------------------------------------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|
| <b>Staff</b>                       | 77,129.2          | 83,033.8          | 7.66%       | 86,665.3          | 4.37%       | 92,205.1          | 6.39%       | 98,092.6          | 6.39%       | 102,059.1         | 4.04%       | 110,044.9         | 7.83%       | 116,830.4         | 5.28%       | 117,168.2         | 0.28%       | 125,517.8         | 7.13%       | 123,197.2            | 1.82%       | 126,410.2            | 2.61%       |
| <b>Total Salaries</b>              | 62,120.7          | 66,420.9          | 6.92%       | 68,745.4          | 3.50%       | 71,544.2          | 4.07%       | 75,178.0          | 5.08%       | 77,504.7          | 3.09%       | 81,915.7          | 5.69%       | 85,629.5          | 4.53%       | 87,892.4          | 2.64%       | 88,668.4          | 0.86%       | 87,244.7             | -0.74%      | 86,408.2             | -0.96%      |
| <b>Administration</b>              | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Req Salaries                       | 3,714.4           | 4,558.2           | 22.72%      | 4,855.5           | 6.52%       | 5,264.0           | 8.41%       | 5,669.5           | 7.70%       | 6,074.0           | 7.13%       | 6,358.7           | 4.69%       | 6,980.7           | 9.78%       | 7,402.0           | 6.04%       | 6,966.2           | -5.89%      | 6,966.2              | -5.89%      | 6,961.3              | -0.07%      |
| <b>Teachers</b>                    | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Req Salaries                       | 47,373.9          | 49,372.8          | 4.22%       | 50,736.8          | 2.76%       | 52,206.0          | 2.90%       | 53,981.5          | 3.40%       | 55,600.3          | 3.00%       | 57,224.3          | 3.82%       | 59,446.7          | 3.85%       | 61,097.6          | 1.92%       | 62,338.5          | 2.03%       | 61,650.3             | -0.99%      | 60,510.1             | -1.85%      |
| Extra Duty Pymts                   | 611.8             | 590.3             | -3.59%      | 690.3             | 16.93%      | 873.3             | 26.51%      | 1,091.8           | 25.02%      | 998.2             | -8.17%      | 1,028.0           | 2.08%       | 1,197.0           | 16.44%      | 1,118.7           | -6.54%      | 1,102.4           | -1.46%      | 992.4                | -10.92%     | 971.0                | -2.53%      |
| Sabbatical Pymts                   | 189.8             | 180.6             | -4.75%      | 87.2              | -51.74%     | 25.3              | -22.94%     | 395.9             | 39.73%      | 228.0             | -42.40%     | 301.8             | 32.33%      | 43.9              | -85.46%     | 103.9             | 136.67%     | 292.9             | 181.92%     | 292.9                | 181.92%     | 298.7                | 2.00%       |
| Subjct Chair Pymts                 | 128.6             | 138.2             | 7.50%       | 152.5             | 10.34%      | 152.3             | -0.30%      | 167.7             | 11.62%      | 201.2             | 18.58%      | 392.3             | 94.98%      | 412.6             | 5.18%       | 433.5             | 6.01%       | 433.5             | -0.91%      | 433.5                | -0.91%      | 433.5                | 0.00%       |
| Severance Pymts                    | 41.1              | 499.4             | 1116.01%    | 499.5             | 0.00%       | 41.4              | -91.70%     | 398.1             | 860.89%     | 251.5             | -38.33%     | 304.2             | 20.98%      | 245.9             | -19.17%     | 245.0             | -0.37%      | 407.7             | 66.41%      | 407.7                | 66.41%      | 407.7                | 0.00%       |
| Supplemental Contracts             | 1,123.5           | 1,142.3           | 1.67%       | 1,116.9           | -2.23%      | 1,190.1           | 6.56%       | 1,202.2           | 1.01%       | 1,311.7           | 9.10%       | 1,980.1           | 50.97%      | 2,033.1           | 2.68%       | 2,124.6           | 4.50%       | 1,998.1           | -5.95%      | 1,998.1              | -5.95%      | 1,998.1              | 0.00%       |
| Total Teachers                     | 49,378.8          | 51,923.7          | 5.15%       | 53,283.2          | 2.62%       | 54,746.2          | 2.75%       | 57,239.3          | 4.55%       | 58,590.9          | 2.36%       | 61,730.8          | 5.36%       | 63,879.2          | 3.48%       | 65,127.2          | 1.95%       | 66,573.0          | 2.22%       | 65,778.9             | -1.00%      | 64,619.1             | -1.76%      |
| <b>Technical</b>                   | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Req Salaries                       | 1,752.0           | 1,720.4           | -1.80%      | 1,865.6           | 8.44%       | 2,031.9           | 8.92%       | 2,040.5           | 0.42%       | 2,401.2           | 17.67%      | 2,500.4           | 4.13%       | 2,749.5           | 9.96%       | 2,785.7           | 0.59%       | 3,027.1           | 9.45%       | 3,027.1              | 9.45%       | 2,888.8              | -4.57%      |
| <b>Office Clerical</b>             | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Req Salaries                       | 3,540.3           | 3,907.1           | 10.36%      | 4,231.4           | 8.30%       | 4,645.0           | 9.77%       | 5,198.6           | 11.92%      | 5,622.8           | 6.24%       | 5,939.6           | 5.58%       | 6,292.9           | 5.95%       | 6,629.3           | 5.35%       | 6,287.3           | -5.61%      | 6,089.2              | -8.15%      | 6,252.5              | 2.68%       |
| <b>Crafts and Trades</b>           | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Req Salaries                       | 3,735.3           | 4,311.5           | 15.43%      | 4,509.7           | 4.60%       | 4,857.1           | 7.70%       | 5,030.1           | 3.56%       | 4,915.8           | -2.27%      | 5,386.2           | 9.57%       | 5,727.1           | 6.33%       | 5,968.2           | 4.21%       | 5,844.9           | -2.07%      | 5,383.3              | -8.80%      | 5,866.5              | 5.63%       |
| <b>Benefits</b>                    | -                 | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                 | -           | -                    | -           | -                    | -           |
| Medical                            | 5,618.8           | 6,324.6           | 12.56%      | 7,258.2           | 14.76%      | 7,784.7           | 7.25%       | 9,113.4           | 17.07%      | 10,377.2          | 13.87%      | 11,744.7          | 13.18%      | 13,233.2          | 12.67%      | 13,941.8          | 5.35%       | 16,845.0          | 20.82%      | 16,845.0             | 20.82%      | 18,083.8             | 7.35%       |
| Dental                             | 872.7             | 1,157.1           | 32.59%      | 1,068.5           | -7.66%      | 1,119.1           | 4.74%       | 1,403.4           | 25.40%      | 1,381.0           | -1.59%      | 1,398.9           | 1.29%       | 1,504.3           | 7.53%       | 1,559.6           | 3.68%       | 1,600.5           | 2.62%       | 1,600.5              | 2.62%       | 1,664.2              | 3.98%       |
| Vision                             | 163.5             | 174.8             | 6.88%       | 155.8             | -10.30%     | 183.6             | 17.12%      | 180.4             | -1.74%      | 151.5             | -15.99%     | 154.0             | 1.62%       | 161.1             | 4.59%       | 167.8             | 4.06%       | 181.9             | 8.53%       | 181.9                | 8.53%       | 185.4                | 1.91%       |
| Prescription                       | 1,808.4           | 2,269.6           | 25.50%      | 2,657.7           | 17.10%      | 2,831.5           | 6.54%       | 2,816.1           | -0.54%      | 3,112.9           | 10.54%      | 3,473.2           | 11.57%      | 3,999.7           | 10.75%      | 3,223.5           | -4.00%      | 3,996.1           | 23.96%      | 3,996.1              | 23.96%      | 4,243.9              | 6.20%       |
| Social Security                    | 4,770.4           | 5,110.6           | 7.13%       | 5,266.7           | 3.05%       | 5,357.9           | 1.73%       | 5,623.7           | 4.96%       | 5,784.1           | 2.85%       | 6,095.4           | 5.38%       | 6,380.7           | 4.68%       | 6,535.8           | 2.43%       | 6,867.7           | 6.91%       | 6,708.3              | -2.99%      | 6,360.2              | -5.47%      |
| Retirement                         | 1,221.7           | 718.9             | -41.16%     | 795.7             | 10.66%      | 2,697.5           | 239.01%     | 3,155.5           | 16.93%      | 3,604.5           | 14.30%      | 5,209.4           | 44.52%      | 6,092.4           | 16.89%      | 4,111.3           | -32.52%     | 7,965.1           | 93.74%      | 7,607.6              | -55.05%     | 10,080.1             | 40.39%      |
| Tuition Reimbursement              | 490.0             | 614.2             | 25.35%      | 607.8             | -1.04%      | 689.3             | 13.41%      | 974.8             | 41.42%      | 896.9             | -7.99%      | 946.3             | 5.60%       | 887.1             | -6.25%      | 977.6             | 10.18%      | 1,458.3           | 49.19%      | 1,178.0              | -20.57%     | 1,237.0              | 5.01%       |
| Life & Disability                  | 179.5             | 210.6             | 17.30%      | 203.0             | -3.81%      | 208.7             | 2.82%       | 540.6             | 159.06%     | 464.0             | -14.16%     | 518.6             | 11.78%      | 480.6             | -7.34%      | 538.9             | 12.14%      | 441.8             | -18.06%     | 441.8                | -18.06%     | 437.4                | -0.95%      |
| Workers Comp/Unempl/Other          | 496.1             | 706.9             | 42.49%      | 833.2             | 17.87%      | 1,217.9           | 46.17%      | 606.6             | -50.19%     | 615.8             | 1.51%       | 731.3             | 18.76%      | 728.5             | -0.38%      | 911.1             | 25.07%      | 729.3             | -19.95%     | 729.3                | -19.95%     | 708.8                | -2.81%      |
| Total Benefits                     | 15,621.1          | 17,287.2          | 10.67%      | 18,847.4          | 9.03%       | 22,090.1          | 17.20%      | 24,412.5          | 10.51%      | 28,388.1          | 8.09%       | 30,271.8          | 14.72%      | 32,587.6          | 7.58%       | 31,967.2          | -1.84%      | 40,205.4          | 25.77%      | 39,308.5             | -2.27%      | 43,600.7             | 10.92%      |
| (Less) cost sharing                | (612.6)           | (674.3)           | 10.07%      | (927.5)           | 37.54%      | (1,429.2)         | 54.10%      | (1,498.0)         | 4.81%       | (1,834.6)         | 22.48%      | (2,142.6)         | 16.79%      | (2,366.8)         | 10.46%      | (2,691.4)         | 14.46%      | (3,356.0)         | 24.70%      | (3,356.0)            | 24.70%      | (3,598.4)            | 7.22%       |
| Net Benefits                       | 15,008.5          | 16,612.9          | 10.69%      | 17,920.0          | 7.87%       | 20,660.9          | 15.30%      | 22,914.5          | 10.81%      | 24,553.5          | 7.15%       | 28,129.2          | 14.56%      | 30,201.0          | 7.37%       | 29,275.8          | -3.06%      | 36,849.4          | 25.87%      | 35,952.5             | -2.41%      | 40,002.3             | 11.26%      |
| <b>Prof. &amp; Tech. Services</b>  | 6,372.1           | 7,009.3           | 10.00%      | 7,653.2           | 9.33%       | 7,847.1           | 2.40%       | 9,083.1           | 15.75%      | 9,814.6           | 8.05%       | 9,686.0           | -1.24%      | 10,700.1          | 10.38%      | 12,148.9          | 13.52%      | 12,021.7          | -1.03%      | 12,262.4             | 0.95%       | 11,818.4             | -3.61%      |
| Substitute Services                | 758.0             | 833.1             | 8.76%       | 1,333.9           | 60.11%      | 1,487.7           | 12.28%      | 1,736.2           | 15.68%      | 1,989.2           | 12.55%      | 1,732.4           | -2.55%      | 1,876.0           | 4.55%       | 1,678.0           | -10.55%     | 1,554.2           | -6.89%      | 1,554.2              | -6.89%      | 1,451.2              | -6.53%      |
| Contracted Therapeutic Staff       | 195.6             | 334.7             | 100.76%     | 367.3             | 43.73%      | 367.3             | 0.00%       | 746.7             | 31.67%      | 461.9             | -38.14%     | 523.9             | 13.42%      | 682.3             | 30.23%      | 948.1             | 38.95%      | 826.8             | -12.79%     | 776.8                | -16.06%     | 720.3                | -7.31%      |
| Contracted Aide                    | 280.5             | 189.8             | -32.34%     | 290.2             | 52.90%      | 374.7             | 29.12%      | 449.2             | 17.48%      | 219.2             | -50.20%     | 363.6             | 65.88%      | 473.9             | 30.34%      | 324.3             | -31.58%     | 410.0             | 26.44%      | 722.8                | 122.90%     | 410.0                | -43.28%     |
| CCU - Special Education Programs   | 2,602.2           | 3,038.7           | 16.77%      | 2,781.3           | -9.13%      | 2,477.3           | -10.29%     | 2,688.9           | 8.54%       | 2,120.5           | -21.14%     | 2,022.9           | -4.60%      | 2,241.4           | 10.80%      | 2,538.9           | 13.27%      | 2,872.7           | 13.15%      | 3,057.9              | 20.44%      | 3,054.8              | -0.10%      |
| Due Process Hearings               | 63.3              | 285.1             | 350.39%     | 404.6             | 41.92%      | 363.7             | -10.11%     | 411.7             | 13.20%      | 619.1             | 50.38%      | 332.4             | -46.31%     | 507.9             | 52.80%      | 586.9             | 15.55%      | 585.0             | -0.32%      | 585.0                | -0.32%      | 585.8                | 0.14%       |
| Early Intervention                 | 95.2              | 138.1             | 45.06%      | 105.7             | -23.46%     | 258.7             | 144.75%     | 217.2             | -16.04%     | 159.1             | -26.75%     | 224.6             | 41.17%      | 192.6             | -12.64%     | 366.4             | 66.75%      | 374.2             | 2.13%       | 258.0                | -29.58%     | 258.0                | 0.00%       |
| Extended School Year               | 61.3              | 15.2              | -75.20%     | 43.2              | 184.21%     | 17.6              | -69.26%     | 210.6             | 1096.59%    | 333.4             | 58.31%      | 395.6             | 18.66%      | 410.9             | 3.87%       | 497.7             | 21.13%      | 540.0             | 8.49%       | 603.0                | 21.15%      | 540.0                | -10.45%     |
| Alternative Education - Special Ed | 424.2             | 242.4             | -42.86%     | 252.5             | 4.17%       | 547.1             | 116.67%     | 519.2             | -5.10%      | 662.9             | 27.68%      | 745.1             | 12.40%      | 1,141.5           | 93.46%      | 1,289.6           | 10.53%      | 1,297.7           | 0.63%       | 1,145.4              | -11.19%     | 1,112.4              | -2.88%      |
| Alternative Education - Reg        | 335.1             | 409.6             | 21.20%      | 341.2             | 211.31%     | 147.0             | -56.92%     | 158.3             | 8.37%       | 524.2             | 229.06%     | 235.5             | -55.07%     | -                 | -100.00%    | #DIV/0!           | 407.2       | #DIV/0!           | 407.2       | #DIV/0!              | 419.4       | 3.00%                |             |
| Tax Collection                     | 379.6             | 121.1             | -10.93%     | 458.3             | 8.63%       | 474.8             | 3.60%       | 537.2             | 13.14%      | 496.6             | -7.56%      | 545.9             | 9.93%       | 543.3             | -0.48%      | 513.0             | -5.58%      | 464.5             | -9.45%      | 464.5                | -9.45%      | 494.6                | 6.48%       |
| Legal                              | 327.9             | 199.1             | -39.28%     | 261.1             | 31.14%      | 287.9             | 10.25%      | 308.9             | 7.28%       | 288.1             | -6.73%      | 228.2             | -20.78%     | 255.0             | 11.74%      | 410.9             | 61.14%      | 353.7             | -13.93%     | 353.7                | -13.93%     | 420.9                | 19.00%      |
| Other                              | 840.2             | 1,142.4           | 35.97%      | 843.8             | -26.13%     | 833.3             | -1.26%      | 1,110.6           | 33.28%      | 1,351.6           | 21.70%      | 1,415.8           | 4.79%       | 1,305.4           | -7.00%      | 2,017.7           | 54.57%      | 1,383.5           | -31.43%     | 1,381.7              | -31.52%     | 1,428.2              | 3.36%       |
| <b>Purchased Property Services</b> | 2,467.7           | 3,112.6           | 26.53%      | 3,231.9           | 3.83%       | 3,383.1           | 4.68%       | 3,606.5           | 6.66%       | 4,061.9           | 12.56%      | 4,455.0           | 9.68%       | 4,831.5           | 8.45%       | 4,570.1           | -5.41%      | 4,457.1           | -2.47%      | 4,257.1              | -6.85%      | 4,462.8              | 4.83%       |
| Electricity                        | 1                 |                   |             |                   |             |                   |             |                   |             |                   |             |                   |             |                   |             |                   |             |                   |             |                      |             |                      |             |

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

|   | Actual<br>2001-02 | Actual<br>2002-03 | Actual<br>2003-04 | Actual<br>2004-05 | Actual<br>2005-06 | Actual<br>2006-07 | Actual<br>2007-08 | Actual<br>2008-09 | Actual<br>2009-10 | %<br>Change | Projected<br>2011-12 | %<br>Change | Estimated<br>2012-13 | %<br>Change | Estimated<br>2013-14 | %<br>Change | Estimated<br>2014-15 | %<br>Change | Estimated<br>2015-16 | %<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| <b>Staff</b>                              | 83,033.8          | 86,665.3          | 92,205.1          | 98,092.6          | 102,058.1         | 110,044.9         | 115,830.4         | 117,168.2         | 118,658.8         | 21.17%      | 123,197.2            | 11.95%      | 126,410.5            | 2.61%       | 130,648.4            | 3.35%       | 134,743.6            | 3.13%       | 138,700.7            | 2.94%       |
| <b>Total Salaries</b>                     | 66,420.9          | 68,745.4          | 71,544.2          | 75,178.0          | 77,504.7          | 81,915.7          | 85,629.5          | 87,892.4          | 89,094.4          | 18.51%      | 87,244.7             | 6.51%       | 86,408.2             | -0.96%      | 85,340.3             | -1.24%      | 84,272.4             | -1.25%      | 83,204.5             | -1.27%      |
| <i>Administration</i>                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Reg Salaries</i>                       | 4,558.2           | 4,855.5           | 5,264.0           | 5,669.5           | 6,074.0           | 6,358.7           | 6,980.7           | 7,402.0           | 7,448.8           | 31.40%      | 6,966.2              | 9.55%       | 6,961.3              | -0.07%      | 6,961.3              | 0.00%       | 6,961.3              | 0.00%       | 6,961.3              | 0.00%       |
| <i>Teachers</i>                           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Reg Salaries</i>                       | 49,372.8          | 50,736.6          | 52,206.0          | 53,981.5          | 55,600.3          | 57,724.3          | 59,946.7          | 61,097.6          | 62,620.9          | 16.00%      | 61,650.3             | 6.80%       | 60,510.1             | -1.85%      | 59,510.1             | -1.65%      | 58,510.1             | -1.68%      | 57,510.1             | -1.71%      |
| <i>Extra Duty Pymnts</i>                  | 590.3             | 690.3             | 873.3             | 1,091.8           | 998.2             | 1,028.0           | 1,197.0           | 1,118.7           | 899.6             | -17.60%     | 996.5                | -3.06%      | 971.0                | -2.56%      | 954.9                | -1.65%      | 938.9                | -1.68%      | 922.8                | -1.71%      |
| <i>Sabbatical Pymnts</i>                  | 180.6             | 87.2              | 283.3             | 395.9             | 228.0             | 301.8             | 43.9              | 103.9             | 128.9             | -67.18%     | 292.9                | -2.96%      | 298.7                | 2.00%       | 293.8                | -1.65%      | 288.9                | -1.68%      | 283.9                | -1.71%      |
| <i>Subject Chair Pymnts</i>               | 138.2             | 152.5             | 152.1             | 169.7             | 201.2             | 392.3             | 412.6             | 437.5             | 429.0             | 152.74%     | 433.5                | 10.49%      | 433.5                | 0.00%       | 426.3                | -1.65%      | 419.1                | -1.68%      | 412.0                | -1.71%      |
| <i>Severance Pymnts</i>                   | 499.4             | 499.5             | 41.4              | 398.1             | 251.5             | 304.2             | 245.9             | 288.8             | 288.8             | -27.46%     | 407.7                | 34.01%      | 407.7                | 0.00%       | 400.9                | -1.65%      | 394.2                | -1.68%      | 387.5                | -1.71%      |
| <i>Supplemental Contracts</i>             | 1,142.3           | 1,116.9           | 1,190.1           | 1,202.2           | 1,311.7           | 1,980.1           | 2,033.1           | 2,124.6           | 2,040.0           | 69.69%      | 1,998.1              | 0.91%       | 1,998.1              | 0.00%       | 1,965.0              | -1.65%      | 1,932.0              | -1.68%      | 1,899.0              | -1.71%      |
| <b>Total Teachers</b>                     | 51,923.7          | 53,283.2          | 54,746.2          | 57,239.3          | 58,590.9          | 61,730.8          | 63,879.2          | 65,127.2          | 66,408.3          | 16.02%      | 65,778.9             | 6.56%       | 64,619.1             | -1.76%      | 63,551.1             | -1.65%      | 62,463.2             | -1.68%      | 61,415.3             | -1.71%      |
| <i>Technical</i>                          | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Reg Salaries</i>                       | 1,720.4           | 1,865.6           | 2,031.9           | 2,040.5           | 2,401.2           | 2,500.4           | 2,749.5           | 2,765.7           | 2,732.6           | 33.92%      | 3,027.1              | 21.06%      | 2,888.8              | -4.57%      | 2,888.8              | 0.00%       | 2,888.8              | 0.00%       | 2,888.8              | 0.00%       |
| <i>Office Clerical</i>                    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Reg Salaries</i>                       | 3,907.1           | 4,231.4           | 4,645.0           | 5,198.6           | 5,522.8           | 5,939.6           | 6,292.9           | 6,629.3           | 6,531.6           | 25.64%      | 6,089.2              | 2.52%       | 6,252.5              | 2.68%       | 6,252.5              | 0.00%       | 6,252.5              | 0.00%       | 6,252.5              | 0.00%       |
| <i>Crafts and Trades</i>                  | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Reg Salaries</i>                       | 4,311.5           | 4,509.7           | 4,857.1           | 5,030.1           | 4,915.8           | 5,386.2           | 5,727.1           | 5,968.2           | 5,972.0           | 18.72%      | 5,383.3              | -0.05%      | 5,686.6              | 5.63%       | 5,686.6              | 0.00%       | 5,686.6              | 0.00%       | 5,686.6              | 0.00%       |
| <b>Benefits</b>                           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           | -                    | -           |
| <i>Medical</i>                            | 6,324.6           | 7,258.2           | 7,784.7           | 9,113.4           | 10,377.2          | 11,744.7          | 13,233.2          | 13,941.8          | 14,400.0          | 58.01%      | 16,845.0             | 43.43%      | 18,083.8             | 7.35%       | 19,452.7             | 7.57%       | 20,925.3             | 7.57%       | 22,509.4             | 7.57%       |
| <i>Dental</i>                             | 1,157.1           | 1,068.5           | 1,119.1           | 1,403.4           | 1,381.0           | 1,398.9           | 1,504.3           | 1,559.6           | 1,418.4           | 1.07%       | 1,600.5              | 14.41%      | 1,664.2              | 3.98%       | 1,735.7              | 4.30%       | 1,810.3              | 4.30%       | 1,888.2              | 4.30%       |
| <i>Vision</i>                             | 174.8             | 156.8             | 183.6             | 180.4             | 151.5             | 154.0             | 161.1             | 167.6             | 153.2             | -15.06%     | 181.9                | 18.11%      | 185.4                | 1.91%       | 189.6                | 2.30%       | 194.0                | 2.30%       | 198.4                | 2.30%       |
| <i>Prescription</i>                       | 2,269.6           | 2,657.7           | 2,831.5           | 2,816.1           | 3,112.9           | 3,473.2           | 3,099.7           | 3,223.6           | 3,333.9           | 18.39%      | 3,996.1              | 15.05%      | 4,243.9              | 6.20%       | 4,519.8              | 6.50%       | 4,813.6              | 6.50%       | 5,126.5              | 6.50%       |
| <i>Social Security</i>                    | 5,110.6           | 5,266.7           | 5,357.9           | 5,623.7           | 5,784.1           | 6,095.4           | 6,380.7           | 6,539.8           | 6,603.7           | 17.43%      | 6,728.3              | 10.38%      | 6,360.2              | -5.47%      | 6,528.5              | 2.65%       | 6,446.8              | -1.25%      | 6,365.1              | -1.27%      |
| <i>Retirement</i>                         | 718.9             | 795.7             | 2,697.5           | 3,153.3           | 3,604.6           | 5,209.4           | 6,092.4           | 4,111.3           | 4,231.4           | 34.18%      | 7,607.8              | 46.04%      | 10,680.1             | 40.38%      | 14,294.5             | 33.84%      | 17,907.9             | 25.28%      | 21,267.1             | 18.78%      |
| <i>Tuition Reimbursement</i>              | 614.2             | 607.8             | 689.3             | 974.8             | 896.9             | 946.3             | 887.1             | 977.5             | 1,301.5           | 33.51%      | 1,178.0              | 24.49%      | 1,237.0              | 5.01%       | 1,298.8              | 5.00%       | 1,363.8              | 5.00%       | 1,432.0              | 5.00%       |
| <i>Life &amp; Disability</i>              | 210.6             | 203.0             | 208.7             | 540.6             | 464.0             | 518.6             | 480.6             | 538.9             | 417.1             | -22.85%     | 441.6                | -14.85%     | 437.4                | -0.96%      | 432.0                | -1.24%      | 426.5                | -1.25%      | 421.1                | -1.27%      |
| <i>Workers Comp/Unemp/Other</i>           | 706.9             | 833.2             | 1,217.9           | 606.6             | 615.8             | 731.3             | 728.5             | 911.1             | 708.8             | 16.85%      | 729.3                | -0.27%      | 708.8                | -2.81%      | 715.3                | 0.92%       | 721.9                | 0.92%       | 728.5                | 0.92%       |
| <b>Total Benefits</b>                     | 17,287.2          | 18,647.4          | 22,090.1          | 24,412.5          | 26,388.1          | 30,271.8          | 32,567.6          | 31,967.2          | 32,867.9          | 33.41%      | 39,308.5             | 29.85%      | 43,600.7             | 10.92%      | 49,167.0             | 12.77%      | 54,610.2             | 11.07%      | 59,936.3             | 9.75%       |
| (Less) cost sharing                       | (674.3)           | (927.5)           | (1,429.2)         | (1,498.0)         | (1,834.6)         | (2,142.6)         | (2,366.6)         | (2,691.4)         | (2,803.6)         | 87.16%      | (3,356.0)            | 56.63%      | (3,598.4)            | 7.22%       | (3,858.9)            | 7.24%       | (4,139.0)            | 7.26%       | (4,440.1)            | 7.28%       |
| <b>Net Benefits</b>                       | 16,612.9          | 17,920.0          | 20,660.9          | 22,914.5          | 24,553.5          | 28,129.2          | 30,201.0          | 29,275.8          | 29,764.4          | 29.89%      | 35,952.5             | 27.81%      | 40,002.3             | 11.26%      | 45,308.1             | 13.26%      | 50,471.2             | 11.40%      | 55,496.2             | 9.96%       |
| <b>Prof. &amp; Tech. Services</b>         | 7,009.3           | 7,663.2           | 7,847.1           | 9,083.1           | 9,814.6           | 9,696.0           | 10,700.1          | 12,146.9          | 11,585.0          | 27.55%      | 12,262.4             | 26.47%      | 11,819.4             | -3.61%      | 12,326.0             | 4.29%       | 12,855.5             | 4.30%       | 13,408.9             | 4.30%       |
| <i>Substitute Service</i>                 | 833.1             | 1,333.9           | 1,497.7           | 1,732.6           | 1,688.2           | 1,732.4           | 1,676.0           | 1,668.6           | 1,466.8           | -15.34%     | 1,554.2              | -10.29%     | 1,451.2              | -6.63%      | 1,494.7              | 3.00%       | 1,539.6              | 3.00%       | 1,585.8              | 3.00%       |
| <i>Contracted Therapeutic Staff</i>       | 394.7             | 567.3             | 567.3             | 746.7             | 461.9             | 523.9             | 682.3             | 948.1             | 857.8             | 14.88%      | 776.8                | 48.27%      | 720.0                | -7.31%      | 756.0                | 5.00%       | 793.8                | 5.00%       | 833.5                | 5.00%       |
| <i>Contracted Aides</i>                   | 189.8             | 290.2             | 374.4             | 440.2             | 219.2             | 363.6             | 473.9             | 324.3             | 442.5             | 0.52%       | 722.8                | 98.79%      | 410.0                | -43.28%     | 430.5                | 5.00%       | 452.0                | 5.00%       | 474.6                | 5.00%       |
| <i>CCIU - Special Education Programs</i>  | 3,038.7           | 2,761.3           | 2,477.3           | 2,688.9           | 2,120.5           | 2,022.9           | 2,241.4           | 2,538.9           | 3,093.8           | 15.06%      | 3,057.9              | 51.16%      | 3,054.8              | -0.10%      | 3,207.6              | 5.00%       | 3,367.9              | 5.00%       | 3,536.3              | 5.00%       |
| <i>Due Process Hearings</i>               | 285.1             | 404.6             | 367.3             | 411.7             | 619.1             | 332.4             | 507.9             | 586.9             | 475.5             | 15.50%      | 585.0                | 75.99%      | 585.8                | 0.14%       | 615.1                | 5.00%       | 645.8                | 5.00%       | 678.1                | 5.00%       |
| <i>Early Intervention</i>                 | 138.1             | 105.7             | 258.7             | 217.2             | 159.1             | 224.6             | 196.2             | 366.4             | 369.0             | 69.89%      | 258.0                | 14.88%      | 258.0                | 0.00%       | 270.9                | 5.00%       | 284.5                | 5.00%       | 298.7                | 5.00%       |
| <i>Extended School Year</i>               | 15.2              | 43.2              | 17.6              | 210.6             | 333.4             | 395.6             | 410.9             | 497.7             | 620.4             | 194.59%     | 603.0                | 52.43%      | 540.0                | -10.45%     | 567.0                | 5.00%       | 595.4                | 5.00%       | 625.1                | 5.00%       |
| <i>Alternative Education - Special Ed</i> | 242.4             | 252.5             | 547.1             | 519.2             | 682.9             | 745.1             | 1,441.5           | 1,289.6           | 1,264.8           | 143.60%     | 1,145.4              | 53.72%      | 1,112.4              | -2.88%      | 1,168.0              | 5.00%       | 1,226.4              | 5.00%       | 1,287.7              | 5.00%       |
| <i>Alternative Education - Reg</i>        | 109.6             | 341.2             | 147.0             | 159.3             | 524.2             | 235.5             | -                 | -                 | -                 | -100.00%    | 407.2                | 72.91%      | 419.4                | 3.00%       | 432.0                | 3.00%       | 445.0                | 3.00%       | 458.3                | 3.00%       |
| <i>Tax Collection</i>                     | 421.1             | 458.3             | 474.8             | 537.2             | 496.6             | 545.9             | 543.3             | 513.0             | 557.0             | 3.69%       | 464.5                | -14.91%     | 494.6                | 6.48%       | 509.4                | 3.00%       | 524.7                | 3.00%       | 540.4                | 3.00%       |
| <i>Legal</i>                              | 199.1             | 261.1             | 287.9             | 308.9             | 288.1             | 228.2             | 255.0             | 410.9             | 279.9             | -9.39%      | 353.7                | 54.98%      | 420.9                | 19.00%      | 433.5                | 3.00%       | 446.5                | 3.00%       | 459.9                | 3.00%       |
| <i>Other</i>                              | 1,142.4           | 843.9             | 833.3             | 1,110.6           | 1,351.6           | 1,415.8           | 1,305.4           | 2,017.7           | 1,217.7           | 9.64%       | 1,381.7              | -2.41%      | 1,428.2              | 3.36%       | 1,471.0              | 3.00%       | 1,515.2              | 3.00%       | 1,560.6              | 3.00%       |
| <b>Purchased Property Services</b>        | 3,112.6           | 3,231.9           | 3,383.1           | 3,608.5           | 4,061.9           | 4,455.0           | 4,831.5           | 4,570.1           | 4,306.0           | 19.33%      | 4,257.1              | -4.44%      | 4,462.8              | 4.83%       | 4,596.7              | 3.00%       | 4,734.6              | 3.00%       | 4,876.6              | 3.00%       |
| <i>Electricity</i>                        | 1,746.1           | 1,698.7           | 1,727.4           | 1,919.9           | 2,251.7           | 2,631.3           | 2,996.8           | 2,740.3           | 2,538.2           | 32.20%      | 2,100.0              | -20.19%     | 2,408.0              | 14.67%      | 2,480.2              | 3.00%       | 2,554.6              | 3.00%       | 2,631.3              | 3.00%       |
| <i>Water/Sewer</i>                        | 227.9             | 229.5             | 251.3             | 287.7             | 302.3             | 345.5             | 403.5             | 427.2             | 421.2             | 46.40%      | 510.0                | 48.06%      | 540.7                | 4.99%       | 556.9                | 3.00%       | 573.6                | 3.00%       | 590.8                | 3.00%       |
| <i>Trash Removal</i>                      | 70.5              | 79.3              | 89.9              | 90.5              | 146.1             | 136.0             | 155.0             | 149.2             | 122.1             | 34.92%      | 140.0                | 2.94%       | 142.0                | 1.43%       | 146.3                | 3.00%       | 150.6                | 3.00%       | 155.2                | 3.00%       |
| <i>Office Rental</i>                      | 188.7             | 200.1             | 211.7             | 222.0             | 226.8             | 77.9              | 0.8               | 101.6             | 96.9              | -56.35%     | 125.0                | 60.46%      | 140.2                | 12.16%      | 144.4                | 3.00%       | 148.7                | 3.00%       | 153.2                | 3.00%       |
| <i>Other</i>                              | 879.4             | 1,024.3           | 1,102.8           | 1,068.4           | 1,135.0           | 1,264.3           | 1,275.4           | 1,152.8           | 1,127.6           | 3.60%       | 1,377.1              | 8.92%       | 1,231.9              | -10.54%     | 1,268.9              | 3.00%       | 1,306.9              | 3.00%       |                      |             |



# West Chester Area School District Capital Reserve Fund History and Projection

|  | ACTUAL<br>2006-07    | ACTUAL<br>2007-08    | ACTUAL<br>2008-09     | ACTUAL<br>2009-10    | ACTUAL<br>2010-11    | BUDGET<br>2011-12     | PROJECTED<br>2011-12  | BUDGET<br>2012-13     | BUDGET<br>2013-14    | BUDGET<br>2014-15    | BUDGET<br>2015-16    |
|--|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                              |                      |                      |                       |                      |                      |                       |                       |                       |                      |                      |                      |
| Contribution from General Fund               | \$ 1,518,064         | \$ 1,008,000         | \$ -                  | \$ 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            |                       |                      |                      |                       |                       |                       |                      |                      |                      |
| Arbitrage Rebate                             | \$ (187,941)         | \$ 61,099            | \$ -                  | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 | \$ -                 |
| Interest Income                              | \$ 2,976,881         | \$ 2,025,750         | \$ 763,857            | \$ 137,306           | \$ 22,275            | \$ 102,335            | \$ 50,000             | \$ 199,280            | \$ 171,861           | \$ 171,955           | \$ 206,896           |
| <b>Total Revenues</b>                        | <b>\$ 4,307,004</b>  | <b>\$ 3,175,452</b>  | <b>\$ 763,857</b>     | <b>\$ 1,217,529</b>  | <b>\$ 2,604,376</b>  | <b>\$ 470,267</b>     | <b>\$ 915,000</b>     | <b>\$ 524,380</b>     | <b>\$ 1,471,861</b>  | <b>\$ 5,621,955</b>  | <b>\$ 4,881,896</b>  |
| <b>Expenditures and Fund Transfers</b>       |                      |                      |                       |                      |                      |                       |                       |                       |                      |                      |                      |
| Transfer to General Fund                     |                      |                      | \$ 900,000            | \$ -                 |                      |                       |                       |                       |                      |                      |                      |
| Debt Service Payments (Cap Int) (arbitrage)  | \$ 1,658,859         | \$ 3,833,680         | \$ 1,600,000          | \$ -                 | \$ 3,601             | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 | \$ -                 |
| Transfer to fund Technology Equipment        |                      |                      |                       | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  | \$ -                 | \$ -                 | \$ -                 |
| Furniture and Fixtures                       |                      |                      |                       |                      |                      |                       |                       | \$ 60,000             | \$ 60,000            | \$ 60,000            | \$ 60,000            |
| Technology                                   | \$ 1,875,546         | \$ (22,811)          | \$ -                  | \$ 2,048,270         | \$ 1,905,875         | \$ 1,949,156          | \$ 1,949,156          | \$ 1,949,156          | \$ 2,007,631         | \$ 2,067,860         | \$ 2,129,895         |
| Facility repairs and maint                   |                      |                      |                       | \$ -                 |                      |                       |                       |                       |                      |                      |                      |
| Transfer to Capital Projects Fund (CAP INT.) |                      |                      |                       |                      |                      |                       |                       |                       |                      |                      |                      |
| <b>Total Expenditures</b>                    | <b>\$ 3,534,405</b>  | <b>\$ 3,610,869</b>  | <b>\$ 2,500,000</b>   | <b>\$ 2,048,270</b>  | <b>\$ 1,909,476</b>  | <b>\$ 1,949,156</b>   | <b>\$ 1,949,156</b>   | <b>\$ 2,009,156</b>   | <b>\$ 2,067,631</b>  | <b>\$ 2,127,860</b>  | <b>\$ 2,189,895</b>  |
| <b>Excess of Revenues over Expenditures</b>  | <b>\$ 772,599</b>    | <b>\$ (435,417)</b>  | <b>\$ (1,736,143)</b> | <b>\$ (830,741)</b>  | <b>\$ 694,900</b>    | <b>\$ (1,478,889)</b> | <b>\$ (1,034,156)</b> | <b>\$ (1,484,776)</b> | <b>\$ (595,770)</b>  | <b>\$ 3,494,095</b>  | <b>\$ 2,692,001</b>  |
| <b>Project Fund Balance at July 1</b>        | <b>\$ 16,040,880</b> | <b>\$ 16,813,479</b> | <b>\$ 16,378,062</b>  | <b>\$ 14,641,919</b> | <b>\$ 13,811,178</b> | <b>\$ 14,506,078</b>  | <b>\$ 14,506,078</b>  | <b>\$ 13,471,922</b>  | <b>\$ 11,987,146</b> | <b>\$ 11,391,376</b> | <b>\$ 14,885,471</b> |
| <b>Projected Fund Balance at June 30</b>     | <b>\$ 16,813,479</b> | <b>\$ 16,378,062</b> | <b>\$ 14,641,919</b>  | <b>\$ 13,811,178</b> | <b>\$ 14,506,078</b> | <b>\$ 13,027,189</b>  | <b>\$ 13,471,922</b>  | <b>\$ 11,987,146</b>  | <b>\$ 11,391,376</b> | <b>\$ 14,885,471</b> | <b>\$ 17,577,472</b> |

