

West Chester Area School District
Operating Expense History and Forecast

4/18/2012

| | 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 | 2015-16 | |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Staff | 115,830.4 | 117,168.2 | 118,858.8 | 127,198.6 | 121,408.2 | 125,517.8 | 123,197.2 | 126,102.4 | 130,326.0 | 134,406.2 | 138,348.2 |
| 4 | Total Salaries | 85,629.5 | 87,892.4 | 89,094.4 | 91,396.5 | 90,677.4 | 88,668.4 | 87,244.7 | 86,229.2 | 85,161.2 | 84,093.2 | 83,025.3 |
| 5 | Administration | | | | | | | | | | | |
| 6 | Reg Salaries | 6,980.7 | 7,402.0 | 7,449.8 | 7,225.2 | 7,028.5 | 6,966.2 | 6,966.2 | 6,853.3 | 6,853.3 | 6,853.3 | 6,853.3 |
| 7 | Teachers | | | | | | | | | | | |
| 8 | Reg Salaries | 59,946.7 | 61,097.6 | 62,620.9 | 63,716.6 | 64,228.0 | 62,338.5 | 61,650.3 | 60,439.1 | 59,439.1 | 58,439.1 | 57,439.1 |
| 9 | Extra Duty Pymnts | 1,197.0 | 1,118.7 | 899.6 | 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 | 292.9 | 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 | 411.9 |
| 12 | Severance Pymnts | 245.9 | 245.0 | 288.8 | 408.2 | 356.2 | 407.7 | 407.7 | 407.7 | 400.9 | 394.2 | 387.4 |
| 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 | 1,898.9 |
| 14 | Total Teachers | 63,879.2 | 65,127.2 | 66,408.3 | 67,984.9 | 68,031.1 | 66,573.0 | 65,778.9 | 64,548.1 | 63,480.1 | 62,412.1 | 61,344.1 |
| 15 | Technical | | | | | | | | | | | |
| 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 | Office Clerical | | | | | | | | | | | |
| 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 | Crafts and Trades | | | | | | | | | | | |
| 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 | Benefits | | | | | | | | | | | |
| 23 | Medical | 13,233.2 | 13,941.8 | 14,400.0 | 16,617.7 | 14,425.3 | 16,845.0 | 16,845.0 | 18,022.8 | 19,387.1 | 20,854.7 | 22,433.4 |
| 24 | Dental | 1,504.3 | 1,559.6 | 1,418.4 | 1,537.1 | 1,339.6 | 1,600.5 | 1,600.5 | 1,655.5 | 1,726.7 | 1,800.9 | 1,878.4 |
| 25 | Vision | 161.1 | 167.6 | 153.2 | 178.8 | 140.7 | 181.9 | 181.9 | 184.2 | 188.4 | 192.7 | 197.2 |
| 26 | Prescription | 3,099.7 | 3,223.6 | 3,333.9 | 3,735.2 | 3,611.3 | 3,996.1 | 3,996.1 | 4,224.0 | 4,498.5 | 4,791.0 | 5,102.4 |
| 27 | Social Security | 6,380.7 | 6,535.8 | 6,603.7 | 7,013.2 | 6,667.0 | 6,987.7 | 6,728.3 | 6,346.5 | 6,514.8 | 6,433.1 | 6,351.4 |
| 28 | Retirement | 6,092.4 | 4,111.3 | 4,231.4 | 7,535.7 | 5,067.7 | 7,965.1 | 7,607.8 | 10,657.9 | 14,264.5 | 17,869.8 | 21,221.3 |
| 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 | 436.5 | 431.0 | 425.6 | 420.2 |
| 31 | Workers Comp/Unemploy/Other | 728.5 | 911.1 | 708.8 | 729.6 | 649.6 | 729.3 | 729.3 | 707.1 | 713.6 | 720.2 | 726.8 |
| 32 | Total Benefits | 32,567.6 | 31,967.2 | 32,567.9 | 38,877.7 | 33,697.9 | 40,205.4 | 39,308.5 | 43,471.5 | 49,023.7 | 54,452.0 | 59,763.1 |
| 33 | (Less) cost sharing | (2,366.6) | (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 | Net Benefits | 30,201.0 | 29,275.8 | 29,764.4 | 35,802.1 | 30,730.8 | 36,849.4 | 35,952.5 | 39,873.2 | 45,164.8 | 50,313.0 | 55,322.9 |
| 35 | | | | | | | | | | | | |
| 36 | Prof. & Tech. Services | 10,700.1 | 12,146.9 | 11,585.0 | 12,452.0 | 12,080.1 | 12,021.7 | 12,262.4 | 11,879.4 | 12,389.0 | 12,921.7 | 13,478.4 |
| 37 | Substitute Service | 1,676.0 | 1,668.6 | 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 | 3,098.3 | 2,661.1 | 3,163.7 | 2,872.7 | 3,057.9 | 3,114.8 | 3,270.6 | 3,434.1 | 3,605.8 |
| 41 | Occupational/Physical Therapy | 966.3 | 984.9 | 939.9 | 1,000.5 | 920.1 | 952.2 | 952.2 | 924.1 | 970.3 | 1,018.8 | 1,069.8 |
| 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 | 196.2 | 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 | 328.8 | 353.7 | 353.7 | 420.9 | 433.5 | 446.5 | 459.9 |
| 49 | Other | 1,305.4 | 2,017.7 | 1,217.7 | 1,849.8 | 1,317.9 | 1,383.5 | 1,381.7 | 1,428.2 | 1,471.0 | 1,515.2 | 1,560.6 |
| 50 | | | | | | | | | | | | |
| 51 | Purchased Property Services | 4,831.5 | 4,570.1 | 4,306.0 | 4,751.2 | 3,909.9 | 4,457.1 | 4,257.1 | 4,262.8 | 4,534.2 | 4,670.2 | 4,810.3 |
| 52 | Electricity | 2,986.8 | 2,740.3 | 2,538.2 | 2,503.5 | 2,247.6 | 2,300.0 | 2,100.0 | 2,208.0 | 2,417.8 | 2,490.3 | 2,565.0 |
| 53 | Water/Sewer | 403.5 | 427.2 | 421.2 | 463.1 | 486.6 | 515.0 | 515.0 | 540.7 | 558.9 | 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 | 1,346.1 |
| 57 | | | | | | | | | | | | |
| 58 | Other Services | 23,873.6 | 25,095.4 | 25,253.3 | 27,219.2 | 25,938.2 | 26,799.9 | 26,350.1 | 27,121.1 | 28,912.4 | 30,358.5 | 31,897.5 |
| 59 | Charter Schools | 5,470.3 | 5,905.0 | 6,461.8 | 7,073.8 | 6,558.3 | 7,280.6 | 7,030.6 | 7,625.5 | 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 | 1,187.6 | 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 All 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 | 4,628.8 | 4,920.5 | 4,861.9 | 4,561.5 | 4,296.5 | 4,446.7 | 4,580.1 | 4,717.5 | 4,859.1 |
| 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 | 464.0 | 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 | 466.0 |
| 71 | | | | | | | | | | | | |
| 72 | Supplies | 6,404.7 | 6,630.3 | 5,689.8 | 5,765.1 | 4,711.8 | 5,803.9 | 5,647.9 | 5,199.0 | 5,982.8 | 6,345.3 | 6,733.0 |
| 73 | Heating Fuel | 1,060.1 | 1,788.1 | 1,097.4 | 1,169.4 | 1,123.8 | 1,250.0 | 1,250.0 | 979.5 | 1,214.6 | 1,251.0 | 1,288.5 |
| 74 | Other Operations/Maint Supplies | 925.6 | 789.5 | 807.8 | 984.9 | 603.2 | 972.5 | 892.5 | 782.0 | 813.3 | 845.8 | 879.6 |
| 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 | 810.2 | 380.0 | 347.1 | 700.9 | 650.9 | 511.8 | 532.2 | 553.5 | 575.7 |
| 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</ | | |

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 | Local | 115,499.0 | 126,613.0 | 136,736.6 | 145,232.7 | 151,845.3 | 158,264.9 | 165,675.1 | 168,780.6 | 168,458.9 | 169,558.9 | 172,226.8 | 179,036.7 | 190,630 | 196,051 |
| 4 | Real Estate | 93,294.9 | 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 | 146,453.3 | 152,629.7 | 163,566.5 | 168,312.4 |
| 5 | Current | 90,363.4 | 99,863.2 | 107,927.1 | 115,783.1 | 121,988.6 | 131,884.5 | 140,715.2 | 143,868.7 | 143,148.7 | 143,398.7 | 145,348.0 | 151,502.2 | 162,416.5 | 167,139.5 |
| 6 | Interim | 2,931.5 | 3,197.8 | 2,677.5 | 1,969.4 | 1,674.2 | 1,503.6 | 1,331.8 | 1,060.4 | 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 | 17,401.5 | 18,262.0 | 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 | 116.4 | 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 | State | 22,058.2 | 24,494.2 | 24,473.2 | 26,077.6 | 27,228.1 | 26,794.1 | 27,068.5 | 26,695.6 | 25,681.4 | 24,713.2 | 25,319.0 | 27,337.1 | 29,232 | 31,003 |
| 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 | 406.0 | 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 | 8,502.2 | 10,389.7 | 12,151.5 | 13,786.3 |
| 28 | Social Security | 2,664.3 | 2,771.5 | 2,843.5 | 3,012.1 | 3,154.7 | 3,231.6 | 3,278.1 | 3,319.2 | 3,493.8 | 3,364.2 | 3,173.3 | 3,257.4 | 3,216.6 | 3,175.7 |
| 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 | 5,329.0 | 7,132.3 | 8,934.9 | 10,610.6 |
| 30 | | | | | | | | | | | | | | | |
| 31 | Federal | 3,011.5 | 3,964.6 | 3,633.6 | 3,878.6 | 4,231.6 | 4,020.9 | 4,089.8 | 4,717.5 | 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 | 162.4 | 416.8 | 337.8 | 337.8 | 294.2 | 294.2 | 294.2 | 294.2 |
| 34 | IDEA | 961.2 | 1,311.9 | 1,314.2 | 1,228.5 | 1,240.5 | 1,308.9 | 1,296.3 | 1,304.2 | 1,304.2 | 1,304.2 | 1,234.4 | 1,246.7 | 1,259.2 | 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 | Local Taxes & Subsidies | 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 | 201,281.0 | 210,123.2 | 223,622.3 | 230,826.5 |
| 39 | | | | | | | | | | | | | | | |
| 40 | Draw From Reserves | 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 | 512.4 | 1,626.5 | (696.2) | (2,530.7) |
| 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) | (837.2) | 2,136.6 | (367.5) | (2,932.9) | (4,738.0) | 3,232.9 | 2,855.1 | 512.4 | 1,626.5 | (696) | (2,531) |
| 44 | | | | | | | | | | | | | | | |
| 45 | TOTAL REVENUE | 143,810.1 | 154,893.5 | 164,336.7 | 174,351.7 | 185,441.6 | 188,712.4 | 193,900.5 | 195,455.7 | 201,651.8 | 198,255.2 | 201,793.4 | 211,749.7 | 222,926.1 | 228,295.8 |
| 46 | TOTAL REVENUE (W/O CASH RESERVE) | 142,293.7 | 156,710.8 | 164,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,193.7 | 198,418.9 | 198,550.7 | 201,281.0 | 210,123.2 | 223,622.3 | 230,826.5 |
| 47 | | | | | | | | | | | | | | | |
| 48 | Designated/Committed Fund Balance for PSERS Increases (ending FB) | - | - | - | - | - | - | 1,200.0 | 1,200.0 | 1,200.0 | 1,200.0 | - | - | - | - |
| 49 | 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 | 1,558 | 1,558 |
| 50 | Designated/Committed Fund Balance for 13-14 millage | - | - | - | - | - | - | - | - | 3,149.2 | 3,149.2 | - | - | - | - |
| 51 | Designated/Committed Fund Balance for Athletic Fund | - | - | - | - | - | - | 75.6 | 94.0 | 94.0 | 94.0 | 94.0 | 94.0 | 94 | 94 |
| 52 | 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 | 15,809.1 | 13,954.0 | 16,590.8 | 14,964.3 | 15,660.5 |
| 53 | Ending Fund Balance | 6,469.8 | 8,287.2 | 8,794.2 | 9,631.6 | 7,495.1 | 7,862.6 | 10,871.0 | 15,809.1 | 10,501.5 | 12,754.0 | 13,441.6 | 14,964.3 | 15,680.5 | 18,191.3 |
| 54 | | 1,516.4 | (1,817.4) | (507.0) | (837.4) | 2,136.6 | (367.5) | (2,932.8) | (4,738.0) | 3,232.9 | 2,855.1 | 512.4 | 1,626.5 | (696.2) | (2,530.7) |

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 | \$368,462 | \$5,135 | 1.4% | | \$5,943 | \$287 | 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 | \$7,248,898 | \$156,651 | 2.2% | | \$463,149 | \$40,107 | 9.5% |
| 2005-06 | \$7,393,620 | \$143,724 | 2.0% | | \$511,983 | \$48,834 | 10.5% |
| 2006-07 | \$7,468,823 | \$75,203 | 1.0% | | \$593,984 | \$82,001 | 16.0% |
| 2007-08 | \$7,530,148 | \$61,325 | 0.8% | | \$627,165 | \$33,181 | 5.6% |
| 2008-09 | \$7,600,651 | \$70,503 | 0.9% | | \$642,064 | \$14,899 | 2.4% |
| 2009-10 | \$7,661,410 | \$60,759 | 0.8% | | \$646,433 | \$4,369 | 0.7% |
| 2010-11 | \$7,633,129 | (\$28,281) | -0.4% | | \$637,528 | (\$8,905) | -1.4% |
| 10 YEAR AVERAGE | | \$134,225 | 2.7% | | | \$27,822 | 5.8% |
| 5 YEAR AVERAGE | | \$47,902 | 3.9% | | | \$25,109 | 5.3% |
| 3 YEAR AVERAGE | | \$34,327 | 3.2% | | | \$3,454 | 8.9% |

| CHESTER COUNTY | | | | DELAWARE COUNTY | | | |
|------------------|-----------|---------------|----------------|------------------|----------|---------------|----------------|
| COMMERCIAL | MILL VAL | +/- AMOUNT | +/- PERCENT | COMMERCIAL | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 1,486,692 | 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 | 1,599,226 | 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 | 689,334 | 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 | 65,824 | (8,998) | -10.62% | 2009-10 | - | - | #DIV/0! |
| 2010-11 | 38,861 | (27,063) | -69.64% | 2010-11 | - | - | #DIV/0! |
| 2011-12 | 38,861 | - | 0.00% | 2011-12 | - | - | #DIV/0! |
| 2012-13 | 38,861 | - | 0.00% | 2012-13 | - | - | #DIV/0! |
| 2013-14 | 38,861 | - | 0.00% | 2013-14 | - | - | #DIV/0! |
| 2014-15 | 38,861 | - | 0.00% | 2014-15 | - | - | #REF! |
| 2015-16 | 38,861 | - | 0.00% | 2015-16 | - | - | #REF! |
| Average increase | | | -14.84% | Average increase | | | #DIV/0! |
| TOTAL | MILL VAL | +/- AMOUNT | +/- PERCENT | TOTAL | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 2006-07 | 7,468,823 | 75,202 | 1.01% | 2006-07 | 593,221 | 81,237 | 13.69% |
| 2007-08 | 7,530,148 | 61,325 | 0.81% | 2007-08 | 627,165 | 33,945 | 5.41% |
| 2008-09 | 7,600,651 | 70,504 | 0.93% | 2008-09 | 642,065 | 14,900 | 2.32% |
| 2009-10 | 7,661,410 | 60,759 | 0.79% | 2009-10 | 646,433 | 4,368 | 0.68% |
| 2010-11 | 7,633,129 | (28,281) | -0.37% | 2010-11 | 637,528 | (8,905) | -1.40% |
| 2011-12 | 7,593,129 | (40,000) | -0.53% | 2011-12 | 627,528 | (10,000) | -1.59% |
| 2012-13 | 7,603,129 | 10,000 | 0.13% | 2012-13 | 627,528 | - | 0.00% |
| 2013-14 | 7,628,129 | 25,000 | 0.33% | 2013-14 | 628,778 | 1,250 | 0.20% |
| 2014-15 | 7,668,129 | 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
April 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
2011-12 Projection Changes
April 2012

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

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

| <u>Expenses</u> | |
|--|------------------|
| <i>Decrease Admin Salaries (1 fte)</i> | (107,987) |
| <i>Decrease Teachers Salaries (-1.3 fte)</i> | (106,500) |
| <i>Decrease in benefits (related to fte changes)</i> | (93,600) |
| <i>Decrease Electric</i> | (200,000) |
| <i>Decrease Gas/Oil</i> | (195,000) |
| <i>Decrease Transportation</i> | (100,000) |
| <i>Decrease Charter School Tuitions</i> | (75,000) |
| <i>Decrease Admin and Operations Supplies</i> | (65,000) |
| <i>Increase CCIU services</i> | 60,000 |
| | |
| Total Change in Expenditures | (883,087) |

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

| | |
|--|----------------|
| Total Change in 6/30/12 Ending Fund balance | 883,087 |
| <i>Increase in 6/30/13 Ending Fund balance</i> | - |
| 2012-13 Millage Impact | - |

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

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

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

*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
2011-12 Projection Changes
January 2012*

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

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

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

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

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

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

| | |
|---|----------------|
| Change in Assessed value in Chester County | 918,000 |
|---|----------------|

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

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

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

Revenues

N/A

Total Change in Revenues Dec 11 -

Ending Fund Balance Analysis

Designated/Committed Fund Balance for 13-14 millage -

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenues

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

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

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

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

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

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

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

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

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|-----------|-----------|------------|------------|---------|---|---|---|---|---|---|
| 1 | <u>Expense Assumptions</u> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | <u>Staff Changes / Student Enrollment</u> | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | Enrollment Assumptions | | | | | | | | | | | |
| 8 | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | |
| 9 | KG | 631 | 631 | 631 | 631 | 631 | | | | | | |
| 10 | 1st to 5th Grade | 4,242 | 4,242 | 4,242 | 4,242 | 4,242 | | | | | | |
| 11 | Grades 6-8 | 2819 | 2819 | 2819 | 2819 | 2819 | | | | | | |
| 12 | Grades 9-12 | 3869 | 3869 | 3869 | 3869 | 3869 | | | | | | |
| 13 | Elementary Student-Teacher Ratio | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 | | | | | | |
| 14 | Secondary Student-Teacher Ratio | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | | | | | | |
| 15 | Staff Change / Student Enrollment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | <u>Headcount Changes (non-enrollment)</u> | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | | |
| 20 | Administration | 0 | 0 | 0 | 0 | | | | | | | |
| 21 | Teachers* | 0 | 0 | 0 | 0 | | | | | | | |
| 22 | Non-Bargaining | 0 | 0 | 0 | 0 | | | | | | | |
| 23 | Support Staff | 0 | 0 | 0 | 0 | | | | | | | |
| 24 | Crafts/Trades | 0 | 0 | 0 | 0 | | | | | | | |
| 25 | * Non-Enrollment Headcount Changes | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | <u>Salary Increases (based on Act 1 Index)</u> | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | | |
| 30 | Administration | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | |
| 31 | Teachers | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | |
| 32 | Non-Bargaining | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | |
| 33 | Support Staff | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | |
| 34 | Crafts/Trades | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | |
| 35 | <u>Miscellaneous</u> | | | | | | | | | | | |
| 36 | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | | |
| 37 | Teacher Attrition (vacancies) | 750,000 | 750,000 | 750,000 | 750,000 | | | | | | | |
| 38 | Teacher Attrition (turnover) | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | | | | | | |
| 39 | | | | | | | | | | | | |
| 40 | <u>Benefits - 200</u> | | | | | | | | | | | |
| 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 | <u>Professional and Technical Services - 300</u> | | | | | | | | | | | |
| 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 | <u>Purchased Property Services - 400</u> | | | | | | | | | | | |
| 70 | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | | |
| 71 | Electricity | -8.69% | 9.50% | 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 | <u>Other Purchased Services - 500</u> | | | | | | | | | | | |
| 76 | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | | | |

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

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

37 retirees at \$27K savings each

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|--------------------------------------|---|-------------------------------|-----------|-----------|-----------|---|---|---|---|---|
| 77 | | Special Ed Tuitions | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 78 | | Insurances | | 5.00% | 5.00% | 5.00% | 5.00% | | | | | |
| 79 | | CAT Tuitions | | 6.00% | 6.00% | 6.00% | 6.00% | | | | | |
| 80 | | Bussing | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 81 | | Telephone and Postage | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 82 | | Other Categories | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 83 | | Charter School Enrollment | | 630 | 655 | 681 | 709 | | | | | |
| 84 | | Charter School Tuition | | 12,223 | 12,743 | 13,282 | 13,842 | | | | | |
| 85 | | Cat Tuitions from CCIU | | 2,002,067 | 2,182,253 | 2,378,656 | 2,592,735 | | | | | |
| 86 | | | | | | | | | | | | |
| 87 | | | | | | | | | | | | |
| 88 | | | | | | | | | | | | |
| 89 | Supplies - 600 | | | % Increase Assumptions | | | | | | | | |
| 90 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 91 | | Educational/Admin Supplies&Software | | 4.00% | 4.00% | 4.00% | 4.00% | | | | | |
| 92 | | Gas and Oil | | 3.00% | 24.00% | 3.00% | 3.00% | | | | | |
| 93 | | Admin and Other Categories | | 4.00% | 4.00% | 4.00% | 4.00% | | | | | |
| 94 | | Curriculum Proposal Amount | | 1,086,100 | 1,254,700 | 1,440,200 | 1,644,200 | | | | | |
| 95 | | | | | | | | | | | | |
| 96 | Property - 700 | | | % Increase Assumptions | | | | | | | | |
| 97 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 98 | | Equipment Purchases | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 99 | | Technology Equipment * | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 100 | | Phase in General Fund Maint Projects | | - | 200,000 | 200,000 | 200,000 | | | | | |
| 101 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund | | | | | | | | | | | |
| 102 | | | | | | | | | | | | |
| 103 | | | | | | | | | | | | |
| 104 | 800 Other Object Dues and Fees | | | % Increase Assumptions | | | | | | | | |
| 105 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 106 | | | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 107 | | | | | | | | | | | | |
| 108 | * After the budget release for the current year, % increases no longer apply and are replaced with | | | | | | | | | | | |
| 109 | actual budget amounts | | | | | | | | | | | |

Revenue Assumptions

| <u>Local</u> | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---------------------|---------|---------|---------|---------|
| Collection Factor | 96.50% | 96.50% | 96.50% | 96.50% |
| Interim Taxes | 0.00% | 2.00% | 2.00% | 2.00% |
| Earned Income tax | 2.00% | 3.00% | 3.00% | 3.00% |
| Transfer Tax | 0.00% | 2.00% | 2.00% | 2.00% |
| Delinquent Taxes | 0.00% | 0.00% | 0.00% | 0.00% |
| Investment Earnings | 5.00% | 10.00% | 10.00% | 10.00% |
| Other | 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 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|----------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Enrollment Changes | | | | | | |
| KG | 0 | | 0 | 0 | 0 | 0 |
| 1st to 5th Grade | 0 | | 0 | 0 | 0 | 0 |
| Grades 6-8 | 0 | | 0 | 0 | 0 | 0 |
| Grades 9-12 | 0 | | 0 | 0 | 0 | 0 |
| | 0 | | 0 | 0 | 0 | 0 |
| Elementary Student-Teacher Ratio | 24.43 | | 24.43 | 24.43 | 24.43 | 24.43 |
| Secondary Student-Teacher Ratio | 17.50 | | 17.50 | 17.50 | 17.50 | 17.50 |
| Teacher Headcount Change | | | | | | |
| Elementary | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Middle | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| High | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Teacher Headcount Change | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |

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

| Additional Headcount Expenses | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| Average New Hire Salary | \$107,987 | | \$107,987 | \$107,987 | \$107,987 | \$107,987 |
| Additional Headcount | | | (1.00) | 0 | 0 | 0 |
| Additional Salary Expense | | | (\$107,987) | \$0 | \$0 | \$0 |
| Teacher | | | | | | |
| Average New Hire Salary | \$50,005 | | \$48,732 | \$47,926 | \$47,119 | \$46,313 |
| Average Teacher Salary | \$67,804 | | \$66,078 | \$64,985 | \$63,891 | \$62,798 |
| Headcount Change (Enrollment) | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Headcount Change (Curricular) | (9.00) | | (4.70) | 0.00 | 0.00 | 0.00 |
| Change Salary Expense | (\$501,066) | | (\$312,400) | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| Average New Hire Salary | \$59,488 | | \$59,488 | \$59,488 | \$59,488 | \$59,488 |
| Additional Headcount | | | 0 | 0 | 0 | 0 |
| Additional Salary Expense | | | \$0 | \$0 | \$0 | \$0 |
| Support Staff | | | | | | |
| Average New Hire Salary | \$23,228 | | \$23,228 | \$23,228 | \$23,228 | \$23,228 |
| Additional Headcount | (13.00) | | (0.50) | 0 | 0 | 0 |
| Additional Salary Expense | (\$278,582) | | (\$11,614) | \$0 | \$0 | \$0 |
| Crafts/Trades | | | | | | |
| Average New Hire Salary | \$36,651 | | \$36,651 | \$36,651 | \$36,651 | \$36,651 |
| Additional Headcount | | | (4.00) | 0 | 0 | 0 |
| Additional Salary Expense | | | (\$192,000) | \$0 | \$0 | \$0 |

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|--|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Teacher Staffing Changes Detail | | | | | | |
| | | | 0.00% | 0.00% | 0.00% | 0.00% |
| Salary before Attrition | 64,922,879 | | 62,501,520 | 61,189,120 | 60,189,120 | 59,189,120 |
| 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 | 59,439,120 | 58,439,120 | 57,439,120 |
| Increase with Attrition | | | -2.55% | -1.65% | -1.68% | -1.71% |
| Staffing changes | (501,066) | | (312,400) | - | - | - |
| Teacher Salary (with attrition & Staffing Changes) | 62,338,493 | 61,650,338 | 60,439,120 | 59,439,120 | 58,439,120 | 57,439,120 |
| Increase with Attrition & Staffing Changes | | | -1.96% | -1.65% | -1.68% | -1.71% |

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
| Admin Staff | 6,966,152 | 6,966,152 | 6,961,310 | 6,853,322 | 6,853,322 | 6,853,322 |
| Admin Additions | | | (107,987) | - | - | - |
| Total Administration Salaries | 6,966,152 | 6,966,152 | 6,853,322 | 6,853,322 | 6,853,322 | 6,853,322 |
| Teacher Staff Salaries | 62,839,559 | 61,650,338 | 60,751,520 | 59,439,120 | 58,439,120 | 57,439,120 |
| Extra Duty Pymnts (123) | 1,102,378 | 996,520 | 970,989 | 954,924 | 938,858 | 922,793 |
| Sabbatical Pymnts (124) | 292,882 | 292,882 | 298,740 | 293,797 | 288,854 | 283,912 |
| Subject Chair Pymnts (125) | 433,454 | 433,454 | 433,454 | 426,282 | 419,111 | 411,939 |
| Severance Pymnts (127) | 407,677 | 407,677 | 407,677 | 400,932 | 394,186 | 387,441 |
| Supplemental Contracts (135) | 1,998,070 | 1,998,070 | 1,998,070 | 1,965,011 | 1,931,952 | 1,898,892 |
| Teacher Additions | (501,066) | | (312,400) | - | - | - |
| Total Teaching Salaries | 66,572,954 | 65,778,941 | 64,548,051 | 63,480,066 | 62,412,081 | 61,344,097 |
| 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 |
| Total Salary Expense | 88,668,401 | 87,244,746 | 86,229,209 | 85,161,224 | 84,093,240 | 83,025,255 |
| % Increase | | -1.61% | -1.16% | -1.24% | -1.25% | -1.27% |

81,706,256

| Positions | Func | Acct | Prog | 2011-12 Actual | | | | | 2012-13 Budget | | | | | Variance | | | | Total | | |
|--|------|------|------|----------------|---------------|------------|--------------|--------|----------------|---------------|------------|--------------|--------|-------------|---------------|------------|--------------|--------|--------|--------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | | | |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 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 | - | - | - | - | - | - | - |
| Total | | | | - | - | 3.00 | 14.00 | 17.00 | - | - | 3.00 | 13.00 | 16.00 | - | - | - | - | - | (1.00) | (1.00) |
| Management Total | | | | 10.00 | 9.00 | 15.00 | 23.00 | 57.00 | 10.00 | 9.00 | 15.00 | 22.00 | 56.00 | - | - | - | - | - | (1.00) | (1.00) |
| 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 | 24.40 | 1.00 | 36.40 | - | - | (2.00) | - | - | (2.00) | - |
| 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 | 7.50 | - | 22.90 | - | - | (1.40) | - | - | (1.40) | - |
| 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 | - | - | - | - | - | - | - |
| Total | | | | 292.70 | 168.50 | 230.30 | 1.00 | 692.50 | 292.70 | 168.50 | 226.90 | 1.00 | 689.10 | - | - | (3.40) | - | - | (3.40) | - |
| 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 | - | - | 2.40 | - | 2.40 | - | - | (3.00) | - | - | (3.00) | - |
| Marketing | 1320 | 121 | 04 | - | - | 1.00 | - | 1.00 | - | - | 1.00 | - | 1.00 | - | - | - | - | - | - | - |
| Total | | | | - | 14.20 | 13.80 | - | 28.00 | - | 14.20 | 10.80 | - | 25.00 | - | - | (3.00) | - | - | (3.00) | - |
| <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 | | | | Total |
|---|------|------|------|----------------|---------------|---------------|--------------|---------------|----------------|---------------|---------------|--------------|---------------|-------------|---------------|---------------|--------------|---------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | |
| 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 | 4.70 | | 16.00 | - | - | 1.70 | - | 1.70 |
| Total | | | | 42.00 | 24.30 | 33.00 | 17.60 | 116.90 | 42.00 | 24.30 | 34.70 | 17.60 | 118.60 | - | - | 1.70 | - | 1.70 |
| 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 | - | - | - | - | - |
| Total | | | | 36.20 | 18.00 | 28.00 | 4.00 | 86.20 | 36.20 | 18.00 | 28.00 | 4.00 | 86.20 | - | - | - | - | - |
| Athletic Trainer | 3200 | 121 | 30S | - | - | 2.80 | - | 2.80 | - | - | 2.80 | - | 2.80 | - | - | - | - | - |
| Audio Visual | 2220 | 121 | 14A | - | - | 1.70 | - | 1.70 | - | - | 1.70 | - | 1.70 | - | - | - | - | - |
| Partnership in Education | 2370 | 121 | 45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | - | - | 4.50 | - | 4.50 | - | - | 4.50 | - | 4.50 | - | - | - | - | - |
| Teacher Total | | | | 370.90 | 225.00 | 309.60 | 22.60 | 928.10 | 370.90 | 225.00 | 304.90 | 22.60 | 923.40 | - | - | (4.70) | - | (4.70) |
| <i>Secretarial Staff - Central Office and School Administration</i> | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | - | - |
| Secretarial Total | | | | 10.00 | 9.00 | 21.00 | 17.00 | 57.00 | 10.00 | 9.00 | 21.00 | 17.00 | 57.00 | - | - | - | - | - |
| Full Day KG | 1100 | 154 | 08F | 5.00 | - | - | - | 5.00 | 5.00 | - | - | - | 5.00 | - | - | - | - | - |
| ESL | 1100 | 154 | 02 | 9.40 | 3.60 | 3.00 | - | 16.00 | 9.40 | 3.60 | 3.00 | - | 16.00 | - | - | - | - | - |
| Autistic | 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 | - | - | - | - | - |
| Total | | | | 104.10 | 42.60 | 34.00 | - | 180.70 | 104.10 | 42.60 | 34.00 | - | 180.70 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Total | | | | 4.00 | - | 6.00 | 10.00 | 20.00 | 4.00 | - | 6.00 | 10.00 | 20.00 | - | - | - | - | - |

| Positions | Func | Acct | Prog | 2011-12 Actual | | | | | 2012-13 Budget | | | | | Variance | | | | |
|---|------|------|--------------|----------------|---------------|---------------|---------------|-----------------|----------------|---------------|---------------|---------------|-----------------|-------------|---------------|---------------|---------------|----------------|
| | | | | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total | ELM Elem | MID Middle | HS High | OTH Other | Total |
| 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 | - | - | - | 7.00 | 7.00 | - | - | - | (0.50) | (0.50) |
| Business Office (Hourly Support) | 2330 | 151 | 55 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | Total | - | - | - | 13.50 | 13.50 | - | - | - | 13.00 | 13.00 | - | - | - | (0.50) | (0.50) |
| Communications Office (Hourly Suppt) | 2370 | 151 | 52 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | Total | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Transportation Office (Professional) | 2700 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Transportation Office (Hourly Support) | 2700 | 151 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Transportation Office-NP (Professional) | 2750 | 141 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| Transportation Office-NP (Hourly Suppt) | 2750 | 151 | 75 | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | Total | - | - | - | 4.00 | 4.00 | - | - | - | 4.00 | 4.00 | - | - | - | - | - |
| Human Resources Office (Professional) | 2340 | 141 | 55 | - | - | - | 3.00 | 3.00 | - | - | - | 3.00 | 3.00 | - | - | - | - | - |
| HR Office (Hourly Support) | 2340 | 151 | 54 | - | - | - | 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | Total | - | - | - | 4.50 | 4.50 | - | - | - | 4.50 | 4.50 | - | - | - | - | - |
| 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 | - | - | - | 11.00 | 11.00 | - | - | - | (1.00) | (1.00) |
| Technology Associate | 1100 | 158 | 10 | - | - | - | 16.00 | 16.00 | - | - | - | 16.00 | 16.00 | - | - | - | - | - |
| | | | Total | - | - | - | 32.00 | 32.00 | - | - | - | 31.00 | 31.00 | - | - | - | (1.00) | (1.00) |
| Head Custodians/ Supervisors | 2610 | 141 | 71A | 10.00 | 2.50 | 2.50 | 3.00 | 18.00 | 10.00 | 2.50 | 2.50 | 3.00 | 18.00 | - | - | - | - | - |
| Custodians (Hourly Support) | 2620 | 161 | 71A | 27.00 | 18.00 | 37.00 | 8.00 | 90.00 | 27.00 | 18.00 | 34.00 | 8.00 | 87.00 | - | - | (3.00) | - | (3.00) |
| 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 | - | - | - | - | - |
| Grounds (Hourly Support) | 2620 | 161 | 70F | - | - | - | 9.00 | 9.00 | - | - | - | 9.00 | 9.00 | - | - | - | - | - |
| Mailroom (Hourly Support) | 2620 | 161 | 71f | - | - | - | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 | - | - | - | - | - |
| | | | Total | 37.00 | 20.50 | 39.50 | 38.80 | 135.80 | 37.00 | 20.50 | 36.50 | 38.80 | 132.80 | - | - | (3.00) | - | (3.00) |
| Support Staff Total | | | | 155.10 | 72.10 | 100.50 | 120.80 | 448.50 | 155.10 | 72.10 | 97.50 | 119.30 | 444.00 | - | - | (3.00) | (1.50) | (4.50) |
| Grand Total | | | | 536.00 | 306.10 | 425.10 | 166.40 | 1,433.60 | 536.00 | 306.10 | 417.40 | 163.90 | 1,423.40 | - | - | (7.70) | (2.50) | (10.20) |

West Chester Area School District
Assumptions for Benefits

| Gross Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2010-11 Actual | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
| Medical | 14,425,299 | 16,845,020 | 16,845,020 | 18,022,812 | 19,387,139 | 20,854,746 | 22,433,450 |
| Dental | 1,339,578 | 1,600,496 | 1,600,496 | 1,655,498 | 1,726,684 | 1,800,932 | 1,878,372 |
| Vision | 140,689 | 181,892 | 181,892 | 184,162 | 188,398 | 192,731 | 197,164 |
| Prescription | 3,611,323 | 3,996,089 | 3,996,089 | 4,223,990 | 4,498,549 | 4,790,955 | 5,102,367 |
| Social Security | 6,667,011 | 6,987,689 | 6,728,310 | 6,346,534 | 6,514,834 | 6,433,133 | 6,351,432 |
| Retirement | 5,067,702 | 7,965,051 | 7,607,826 | 10,657,930 | 14,264,505 | 17,869,813 | 21,221,255 |
| 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 | 436,451 | 431,045 | 425,640 | 420,234 |
| W/C, Unemp & Other | 649,584 | 729,300 | 729,300 | 707,142 | 713,648 | 720,213 | 726,839 |
| Total Benefit Expense | 33,697,904 | 40,205,441 | 39,308,537 | 43,471,518 | 49,023,650 | 54,451,953 | 59,763,093 |
| % Increase | | 40,205,441 | 16.65% | 8.12% | 12.77% | 11.07% | 9.75% |

* Assume increases in salary related benefits proportional to salary increase

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

| Change in Staff Benefit Cost | | | | | | | |
|------------------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2010-11 Actual | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
| Change in Staff (fte) | | 0.00 | | (9.10) | 0.00 | 0.00 | 0.00 |
| Change in Staff (salary) | | 0 | | (420,387) | 0 | 0 | 0 |
| Medical | | - | | (97,376) | - | - | - |
| Dental | | - | | (13,819) | - | - | - |
| Vision | | - | | (1,913) | - | - | - |
| Prescription | | - | | (31,845) | - | - | - |
| Social Security | | - | | (32,160) | - | - | - |
| Retirement | | - | | (51,960) | - | - | - |
| Tuition | | - | | | - | - | - |
| Life & Disability | | - | | | - | - | - |
| W/C, Unemp & Other | | - | | (3,868) | - | - | - |
| Total Benefit Expense | - | - | - | (232,940) | - | - | - |
| % Increase | | | | | -100.00% | #DIV/0! | #DIV/0! |

| Net Benefit Costs | | | | | | | |
|------------------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2010-11 Actual | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
| Medical | 11,667,587 | 13,725,148 | 13,725,148 | 14,666,766 | 15,777,040 | 16,971,362 | 18,256,094 |
| Dental | 1,306,799 | 1,541,172 | 1,556,172 | 1,593,623 | 1,662,149 | 1,733,621 | 1,808,167 |
| Vision | 136,766 | 174,277 | 174,277 | 176,372 | 180,429 | 184,579 | 188,824 |
| Prescription | 3,564,748 | 3,943,702 | 3,928,702 | 4,168,198 | 4,439,131 | 4,727,674 | 5,034,973 |
| Social Security | 6,667,011 | 6,987,689 | 6,728,310 | 6,346,534 | 6,514,834 | 6,433,133 | 6,351,432 |
| Retirement | 5,067,702 | 7,965,051 | 7,607,826 | 10,657,930 | 14,264,505 | 17,869,813 | 21,221,255 |
| 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 | 319,599 | 314,193 | 308,788 | 303,382 |
| W/C, Unemp & Other | 649,584 | 729,300 | 729,300 | 707,142 | 713,648 | 720,213 | 726,839 |
| Total Benefit Expense | 30,730,804 | 36,849,391 | 35,952,487 | 39,873,162 | 45,164,776 | 50,312,973 | 55,322,946 |
| % Increase | | | 16.99% | 8.21% | 13.27% | 11.40% | 9.96% |

30,728,304
(2,500)

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

| | 2010-11 Actual | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|--|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | \$228,000 | \$361,500 | \$ 357,540 | \$ 326,515 | \$ 336,310 | \$ 346,399 | \$ 358,791 |

| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|----------------------------------|-----------|-----------|------------|------------|------------|------------|------------|
| DUES/FEES - Athletic Fund | \$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 | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | 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 | | | | | | | |
| 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 | \$4,474,975 | \$2,160,000 | \$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 | \$265,544 | \$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 | \$144,000 | \$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 | \$1,566,923 | \$155,000 | \$1,560,723 | \$160,000 | |
| 4/09 \$10,000,000 Gob (refinance) | \$98,646 | \$695,000 | \$98,646 | \$695,000 | \$83,380 | \$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 | \$864,275 | \$2,300,000 | \$806,775 | \$1,125,000 | |
| TOTAL | \$11,292,944 | \$12,189,000 | \$11,292,944 | \$12,189,000 | \$10,925,815 | \$12,937,000 | \$10,505,266 | \$13,367,000 | \$10,052,556 | \$13,825,000 | \$9,602,838 | \$13,331,000 | |
| | | 154130 | | | | | | | | | | | |
| Total ACT 1 eligible Debt | \$23,481,944 | | \$23,481,944 | | \$23,882,815 | | \$23,872,266 | | \$23,877,556 | | \$22,933,838 | | |
| Increase in ACT 1 eligible debt | | | | | \$380,871 | | \$9,451 | | \$5,290 | | (\$943,718) | | |

NEW DEBT SERVICE

| FINANCING AMOUNT & YEAR | 2011-12 Budget | | 2011-12 Projection | | 2012-13 Budget | | 2013-14 Budget | | 2014-15 Budget | | 2015-16 Budget | |
|------------------------------|---------------------|-------------------|--------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
| 5/07 \$10,000,000 GOB | \$368,394 | \$365,000 | \$368,394 | \$365,000 | \$243,651 | \$165,000 | \$240,351 | \$495,000 | \$230,451 | \$505,000 | \$220,351 | \$515,000 |
| Elementary Debt | | | | | | | | | | | | |
| 10/08 \$10,000,000 EMMALUS | \$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 | | | | | | | \$287,481 | \$5,000 | \$496,397 | \$5,000 | \$501,397 | \$5,000 |
| 2/2015 \$10,000,000 GOB | | | | | | | | | | | \$250,689 | \$5,000 |
| Total Elementary Debt | \$650,630 | \$10,000 | \$399,667 | \$5,000 | \$911,393 | \$10,000 | \$1,710,507 | \$20,000 | \$1,919,026 | \$20,000 | \$2,174,288 | \$25,000 |
| | \$660,630 | \$660,630 | \$404,667 | \$404,667 | \$921,393 | \$921,393 | \$1,730,507 | \$1,730,507 | \$1,939,026 | \$1,939,026 | \$2,199,298 | \$2,199,298 |
| | | | | | 516,726 | 516,726 | 809,114 | 809,114 | 208,519 | 208,519 | 260,272 | 260,272 |
| Total New Debt | \$ 1,019,024 | \$ 375,000 | \$ 768,061 | \$ 370,000 | \$ 1,155,044 | \$ 175,000 | \$ 1,950,858 | \$ 515,000 | \$ 2,149,477 | \$ 525,000 | \$ 2,394,649 | \$ 540,000 |

TOTAL DEBT SERVICE

| YEAR | 2011-12 Budget | | 2011-12 Projection | | 2012-13 Budget | | 2013-14 Budget | | 2014-15 Budget | | 2015-16 Budget | |
|-------------------------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
| | \$12,311,968 | \$12,564,000 | \$12,061,005 | \$12,559,000 | \$12,080,859 | \$13,112,000 | \$12,466,124 | \$13,882,000 | \$12,202,033 | \$14,350,000 | \$11,997,467 | \$13,671,000 |
| Total Debt Service | \$24,875,968 | | \$24,620,005 | | \$25,192,859 | | \$25,338,124 | | \$26,552,033 | | \$25,868,487 | |
| Change in Debt Service | | | | | \$ 572,854 | | \$ 1,145,265 | | \$ 213,909 | | \$ (683,547) | |

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

| | Actual 2001-02 | Actual 2002-03 | Actual 2003-04 | Actual 2004-05 | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | % Change | Projected 2011-12 | % Change | Estimated 2012-13 | % Change | Estimated 2013-14 | % Change | Estimated 2014-15 | % Change | Estimated 2015-16 | % Change |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Staff | 83,033.8 | 86,665.3 | 92,205.1 | 98,092.6 | 102,058.1 | 110,044.9 | 116,830.4 | 117,168.2 | 118,858.8 | 21.17% | 123,197.2 | 11.95% | 126,102.4 | 2.36% | 130,326.0 | 3.35% | 134,406.2 | 3.13% | 138,348.2 | 2.93% |
| Total Salaries | 66,420.9 | 68,745.4 | 71,544.2 | 75,178.0 | 77,504.7 | 81,915.7 | 85,629.5 | 87,892.4 | 89,094.4 | 18.51% | 87,244.7 | 6.51% | 86,229.2 | -1.16% | 85,161.2 | -1.24% | 84,093.2 | -1.25% | 83,025.3 | -1.27% |
| Administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 4,558.2 | 4,855.5 | 5,264.0 | 5,669.5 | 6,074.0 | 6,358.7 | 6,980.7 | 7,402.0 | 7,449.8 | 31.40% | 6,966.2 | 9.55% | 6,853.3 | -1.62% | 6,853.3 | 0.00% | 6,853.3 | 0.00% | 6,853.3 | 0.00% |
| Teachers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 49,372.8 | 50,736.8 | 52,206.0 | 53,981.5 | 55,600.3 | 57,724.3 | 59,946.7 | 61,097.6 | 62,620.9 | 16.00% | 61,650.3 | 6.80% | 60,439.1 | -1.96% | 59,439.1 | -1.65% | 58,439.1 | -1.68% | 57,439.1 | -1.71% |
| Extra Duty Pymnts | 590.3 | 690.3 | 673.3 | 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% |
| Sabbatical Pymnts | 180.6 | 87.2 | 283.3 | 395.9 | 228.0 | 301.8 | 43.9 | 103.9 | 129.9 | -67.18% | 292.9 | -2.96% | 298.7 | 2.00% | 293.8 | -1.65% | 288.9 | -1.68% | 283.9 | -1.71% |
| Subject Chair Pymnts | 138.2 | 152.5 | 152.1 | 169.7 | 201.2 | 392.3 | 412.6 | 437.5 | 428.0 | 152.74% | 433.5 | 10.49% | 433.5 | 0.00% | 426.3 | -1.65% | 419.1 | -1.68% | 411.9 | -1.71% |
| Severance Pymnts | 499.4 | 499.5 | 41.4 | 398.1 | 251.5 | 304.2 | 245.9 | 245.0 | 288.8 | -27.46% | 407.7 | 34.01% | 407.7 | 0.00% | 400.9 | -1.65% | 394.2 | -1.68% | 387.4 | -1.71% |
| Supplemental Contracts | 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% | 1,898.9 | -1.71% |
| Total Teachers | 51,923.7 | 53,283.2 | 54,746.2 | 57,239.3 | 58,590.9 | 61,730.8 | 63,875.2 | 65,127.2 | 66,408.3 | 16.02% | 65,778.9 | 6.56% | 64,548.1 | -1.87% | 63,480.1 | -1.65% | 62,412.1 | -1.68% | 61,344.1 | -1.71% |
| Technical | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 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% |
| Office Clerical | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 3,907.1 | 4,231.4 | 4,645.0 | 5,198.6 | 5,522.8 | 5,939.6 | 6,292.9 | 6,629.3 | 6,531.6 | 25.64% | 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% |
| Crafts and Trades | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Salaries | 4,311.5 | 4,509.7 | 4,857.1 | 5,030.1 | 4,915.8 | 5,366.2 | 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% |
| Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical | 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% | 16,022.8 | 6.99% | 19,367.1 | 7.57% | 20,854.7 | 7.57% | 22,433.4 | 7.57% |
| Dental | 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% | 1,655.5 | 3.44% | 1,726.7 | 4.30% | 1,800.9 | 4.30% | 1,878.4 | 4.30% |
| Vision | 174.8 | 156.8 | 183.6 | 180.4 | 151.5 | 154.0 | 161.1 | 167.6 | 153.2 | -15.06% | 181.9 | 18.11% | 184.2 | 1.25% | 188.4 | 2.30% | 192.7 | 2.30% | 197.2 | 2.30% |
| Prescription | 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% | 4,224.0 | 5.70% | 4,498.5 | 6.50% | 4,791.0 | 6.50% | 5,102.4 | 6.50% |
| Social Security | 5,110.6 | 5,266.7 | 5,357.9 | 5,623.7 | 5,784.1 | 6,095.4 | 6,389.7 | 6,535.8 | 6,603.7 | 17.43% | 6,728.3 | 10.38% | 6,345.5 | -5.67% | 6,514.8 | 2.65% | 6,433.1 | -1.25% | 6,351.4 | -1.27% |
| Retirement | 718.9 | 795.7 | 2,697.5 | 3,153.5 | 3,604.6 | 5,209.4 | 6,092.4 | 4,111.3 | 4,231.4 | 34.16% | 7,607.8 | 46.04% | 10,657.9 | 40.09% | 14,264.5 | 33.84% | 17,869.8 | 25.27% | 21,221.3 | 18.75% |
| Tuition Reimbursement | 614.2 | 607.8 | 699.3 | 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% |
| Life & Disability | 210.6 | 203.0 | 208.7 | 540.6 | 464.0 | 518.6 | 480.6 | 538.9 | 417.1 | -22.85% | 441.6 | -14.85% | 435.5 | -1.16% | 431.0 | -1.24% | 425.6 | -1.25% | 420.2 | -1.27% |
| Workers Comp/Unemp/Other | 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% | 707.1 | -3.04% | 713.6 | 0.92% | 720.2 | 0.92% | 726.8 | 0.92% |
| Total Benefits | 17,287.2 | 18,847.4 | 22,090.1 | 24,412.5 | 26,388.1 | 30,271.5 | 32,567.6 | 31,967.2 | 32,567.9 | 33.41% | 39,300.5 | 29.85% | 43,471.5 | 10.59% | 49,023.7 | 12.77% | 54,452.0 | 11.07% | 59,763.1 | 9.75% |
| (Less) cost sharing | (574.3) | (927.5) | (1,429.2) | (1,498.0) | (1,834.6) | (2,142.6) | (2,366.6) | (2,691.4) | (2,803.8) | 87.16% | (3,558.4) | 56.63% | (3,598.4) | 7.22% | (3,858.9) | 7.24% | (4,139.0) | 7.26% | (4,440.1) | 7.28% |
| Net Benefits | 16,612.9 | 17,920.0 | 20,660.9 | 22,914.5 | 24,553.5 | 28,128.9 | 30,201.0 | 29,275.8 | 29,764.4 | 29.69% | 35,952.5 | 27.81% | 39,873.2 | 10.91% | 45,164.8 | 13.27% | 50,313.0 | 11.40% | 55,322.9 | 9.96% |
| Prof. & Tech. Services | 7,009.3 | 7,663.2 | 7,847.1 | 9,083.1 | 9,814.6 | 9,896.0 | 10,700.1 | 12,146.9 | 11,585.0 | 27.55% | 12,262.4 | 26.47% | 11,879.4 | -3.12% | 12,389.0 | 4.29% | 12,921.7 | 4.30% | 13,478.4 | 4.31% |
| Substitute Service | 833.1 | 1,333.9 | 1,497.7 | 1,732.6 | 1,688.2 | 1,732.4 | 1,676.0 | 1,668.6 | 1,466.8 | -15.34% | 1,554.2 | -10.29% | 1,451.2 | -6.63% | 1,494.7 | 3.00% | 1,539.6 | 3.00% | 1,585.8 | 3.00% |
| Contracted Therapeutic Staff | 394.7 | 567.3 | 567.3 | 746.7 | 461.9 | 523.9 | 682.3 | 948.1 | 857.6 | 14.88% | 776.8 | 48.27% | 720.0 | -7.31% | 756.0 | 5.00% | 783.8 | 5.00% | 833.5 | 5.00% |
| Contracted Aides | 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% |
| CCIU - Special Education Programs | 3,036.7 | 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% | 3,097.9 | 51.16% | 3,114.8 | 1.86% | 3,270.6 | 5.00% | 3,434.1 | 5.00% | 3,605.8 | 5.00% |
| Due Process Hearings | 285.1 | 404.6 | 363.7 | 411.7 | 619.1 | 332.4 | 507.9 | 586.9 | 475.5 | 15.50% | 585.0 | 0.14% | 585.8 | 0.14% | 615.1 | 5.00% | 648.5 | 5.00% | 678.1 | 5.00% |
| Early Intervention | 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% |
| Extended School Year | 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% |
| Alternative Education - Special Ed | 242.4 | 252.5 | 547.1 | 519.2 | 662.9 | 745.1 | 1,441.5 | 1,264.8 | 1,145.4 | 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% |
| Alternative Education - Reg | 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% |
| Tax Collection | 421.1 | 456.3 | 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% |
| Legal | 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% |
| Other | 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% |
| Purchased Property Services | 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% | 4,262.8 | 0.13% | 4,534.2 | 6.37% | 4,670.2 | 3.00% | 4,810.3 | 3.00% |
| Electricity | 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% | 2,208.0 | 5.14% | 2,417.8 | 9.50% | 2,490.3 | 3.00% | 2,565.0 | 3.00% |
| Water/Sewer | 227.9 | 229.5 | 251.3 | 287.7 | 302.3 | 345.5 | 403.5 | 427.2 | 421.2 | 46.40% | 515.0 | 49.06% | 540.7 | 4.99% | 556.9 | 3.00% | 573.6 | 3.00% | 590.8 | 3.00% |
| Trash Removal | 70.5 | 79.3 | 89.9 | 90.5 | 146.1 | 136.0 | 155.0 | 148.2 | 122.1 | 34.82% | 140.0 | 2.94% | 142.0 | 1.43% | 146.3 | 3.00% | 150.6 | 3.00% | 155.2 | 3.00% |
| Office Rental | 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% |
| Other | 879.4 | 1,024.3 | 1,102.8 | 1,088.4 | 1,135.0 | 1,264.3 | 1,275.4 | 1,152.8 | 1,127.6 | 3.60% | 1,377.1 | 8.92% | 1,231.9 | -10.54% | 1,268.9 | 3.00% | 1,306.9 | 3.00% | 1,346.1 | 3.00% |
| Other Services | 15,344.3 | 16,420.4 | | | | | | | | | | | | | | | | | | |

West Chester Area School District Capital Reserve Fund History and Projection

| | <u>ACTUAL</u> <u>2006-07</u> | <u>ACTUAL</u> <u>2007-08</u> | <u>ACTUAL</u> <u>2008-09</u> | <u>ACTUAL</u> <u>2009-10</u> | <u>ACTUAL</u> <u>2010-11</u> | <u>BUDGET</u> <u>2011-12</u> | <u>PROJECTED</u> <u>2011-12</u> | <u>BUDGET</u> <u>2012-13</u> | <u>BUDGET</u> <u>2013-14</u> | <u>BUDGET</u> <u>2014-15</u> | <u>BUDGET</u> <u>2015-16</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenues | | | | | | | | | | | |
| 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 | \$ 25,000 | \$ 49,820 | \$ 170,116 | \$ 170,193 | \$ 205,116 |
| Total Revenues | <u>\$ 4,307,004</u> | <u>\$ 3,175,452</u> | <u>\$ 763,857</u> | <u>\$ 1,217,529</u> | <u>\$ 2,604,376</u> | <u>\$ 470,267</u> | <u>\$ 890,000</u> | <u>\$ 374,920</u> | <u>\$ 1,470,116</u> | <u>\$ 5,620,193</u> | <u>\$ 4,880,116</u> |
| Expenditures and Fund Transfers | | | | | | | | | | | |
| Transfer to General Fund | | | \$ 900,000 | \$ - | | | | | | | |
| Debt Service Payments (Cap Int) (arbitrage) | \$ 1,658,859 | \$ 3,633,680 | \$ 1,600,000 | \$ - | \$ 3,601 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer to fund Technology Equipment Furniture and Fixtures | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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.) | | | | | | | | | | | |
| Total Expenditures | <u>\$ 3,534,405</u> | <u>\$ 3,610,869</u> | <u>\$ 2,500,000</u> | <u>\$ 2,048,270</u> | <u>\$ 1,909,476</u> | <u>\$ 1,949,156</u> | <u>\$ 1,949,156</u> | <u>\$ 2,009,156</u> | <u>\$ 2,067,631</u> | <u>\$ 2,127,860</u> | <u>\$ 2,189,895</u> |
| Excess of Revenues over Expenditures | <u>\$ 772,599</u> | <u>\$ (435,417)</u> | <u>\$ (1,736,143)</u> | <u>\$ (830,741)</u> | <u>\$ 694,900</u> | <u>\$ (1,478,889)</u> | <u>\$ (1,059,156)</u> | <u>\$ (1,634,236)</u> | <u>\$ (597,515)</u> | <u>\$ 3,492,333</u> | <u>\$ 2,690,221</u> |
| Project Fund Balance at July 1 | <u>\$ 16,040,880</u> | <u>\$ 16,813,479</u> | <u>\$ 16,378,062</u> | <u>\$ 14,641,919</u> | <u>\$ 13,811,178</u> | <u>\$ 14,506,078</u> | <u>\$ 14,506,078</u> | <u>\$ 13,446,922</u> | <u>\$ 11,812,686</u> | <u>\$ 11,215,171</u> | <u>\$ 14,707,505</u> |
| Projected Fund Balance at June 30 | <u>\$ 16,813,479</u> | <u>\$ 16,378,062</u> | <u>\$ 14,641,919</u> | <u>\$ 13,811,178</u> | <u>\$ 14,506,078</u> | <u>\$ 13,027,189</u> | <u>\$ 13,446,922</u> | <u>\$ 11,812,686</u> | <u>\$ 11,215,171</u> | <u>\$ 14,707,505</u> | <u>\$ 17,397,725</u> |

