

West Chester Area School District
Operating Expense History and Forecast

5/11/2010

	A	F	G	H	I	J	K	L	M	N	O	P	Q
		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	2009-10	2010-11	2011-12	2012-13	2013-14
3 Staff		92,205.1	98,092.6	102,058.1	110,044.9	117,168.2	123,277.5	119,764.7	127,229.3	127,229.3	134,054.1	157,017.6	165,475.0
4 Total Salaries		71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,892.4	91,087.4	89,538.4	91,461.1	93,786.7	96,205.2	98,720.5
5 Administration													
6 Reg Salaries		5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	7,402.0	7,305.2	7,482.5	7,184.7	7,472.1	7,771.0	8,081.8
7 Teachers													
8 Reg Salaries		52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	61,097.6	63,298.7	62,734.6	63,953.5	65,261.6	66,622.1	68,036.9
9 Extra Duty Pymnts		873.3	1,091.8	998.2	1,028.0	1,197.0	1,118.7	1,186.6	950.7	1,043.6	1,065.0	1,087.2	1,110.2
10 Sabbatical Pymnts		283.3	395.9	228.0	301.8	43.9	103.9	283.0	203.0	292.9	298.9	305.1	311.6
11 Subject Chair Pymnts		152.1	169.7	201.2	392.3	412.6	437.5	432.4	463.1	437.5	446.4	455.8	465.4
12 Severance Pymnts		41.4	398.1	251.5	304.2	245.9	245.0	394.4	254.9	408.2	416.6	425.2	434.3
13 Supplemental Contracts		1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,124.6	2,254.0	2,036.3	2,059.8	2,101.9	2,145.7	2,191.3
14 Total Teachers		54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	65,127.2	67,849.0	66,642.6	68,195.5	69,590.4	71,041.1	72,549.8
15 Technical													
16 Reg Salaries		2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,765.7	2,978.5	2,773.6	2,916.2	3,032.9	3,154.2	3,280.4
17 Office Clerical													
18 Reg Salaries		4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,629.3	6,655.9	6,623.1	6,901.5	7,177.6	7,464.7	7,763.2
19 Crafts and Trades													
20 Reg Salaries		4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	5,968.2	6,298.8	6,016.5	6,263.3	6,513.8	6,774.3	7,045.3
21													
22 Benefits													
23 Medical		7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	13,941.8	16,149.0	14,404.4	16,617.7	18,208.0	19,950.5	21,859.8
24 Dental		1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,559.6	1,579.7	1,552.5	1,537.1	1,633.9	1,736.8	1,846.3
25 Vision		183.6	180.4	151.5	154.0	161.1	167.6	168.0	175.0	178.8	186.5	194.5	202.9
26 Prescription		2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,223.6	3,433.3	3,515.6	3,735.2	4,052.6	4,397.1	4,770.9
27 Social Security		5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,535.8	7,003.6	6,872.6	6,996.8	7,174.7	7,359.7	7,552.1
28 Retirement		2,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,111.3	4,376.1	4,294.3	7,518.1	10,035.2	28,428.6	32,034.8
29 Tuition Reimbursement		689.3	974.8	896.9	946.3	887.1	977.5	1,037.0	1,037.0	1,088.9	1,143.3	1,200.5	1,260.5
30 Life & Disability		208.7	540.6	464.0	518.6	480.6	538.9	552.9	462.9	441.5	452.7	464.4	476.5
31 Workers Comp/Unemp/Other		1,217.9	606.6	615.8	731.3	728.5	911.2	731.6	731.6	729.8	736.5	743.2	750.1
32 Total Benefits		22,090.1	24,412.5	26,388.1	30,271.8	32,567.6	31,967.2	35,031.2	33,045.9	38,843.8	43,623.4	64,475.5	70,753.9
33 (Less) cost sharing		(1,498.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,691.4)	(2,841.0)	(2,819.5)	(3,075.6)	(3,356.0)	(3,663.1)	(3,999.4)
34 Net Benefits		20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	29,275.8	32,190.1	30,226.4	35,768.1	40,267.4	60,812.3	66,754.4
35													
36 Prof. & Tech. Services		7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	12,146.9	11,290.2	12,092.8	12,627.0	13,168.2	13,733.7	14,324.6
37 Substitute Service		1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,668.6	1,574.9	1,491.7	1,657.4	1,707.2	1,758.4	1,811.1
38 Contracted Therapeutic Staff		567.3	746.7	461.9	523.9	682.3	1,031.9	526.8	905.0	976.8	1,025.6	1,076.9	1,130.8
39 Contracted Aides		374.7	440.2	219.2	363.6	473.9	326.3	503.0	437.0	500.0	525.0	551.3	578.8
40 CCIU - Special Education Programs		2,477.3	2,688.9	2,120.5	2,022.9	2,242.6	2,538.9	2,372.5	2,583.9	2,661.1	2,794.1	2,933.9	3,080.5
41 Occupational/Physical Therapy				889.9	930.1	966.3	984.9	1,004.9	997.6	1,000.5	1,050.5	1,103.1	1,158.2
42 Due Process Hearings		363.7	411.7	619.1	332.4	507.9	586.9	583.5	583.5	585.0	614.2	644.9	677.2
43 Early Intervention		258.7	217.2	159.1	224.6	196.2	366.4	256.9	382.3	394.3	414.0	434.7	456.4
44 Extended School Year		17.6	210.6	333.4	395.6	410.9	497.7	540.0	609.0	540.0	567.0	595.4	625.1
45 Alternative Education - Special Ed		547.1	519.2	662.9	745.1	879.9	1,077.3	944.9	1,245.5	1,458.5	1,531.4	1,608.0	1,688.4
46 Alternative Education - Reg		147.0	159.3	524.2	342.3	251.3	329.9	310.5	310.5	300.0	309.0	318.3	327.8
47 Tax Collection		474.8	537.2	496.6	545.9	543.3	513.0	555.0	535.0	585.1	602.7	620.8	639.4
48 Legal		287.9	308.9	288.1	228.2	255.0	410.9	342.5	317.5	318.5	328.1	337.9	348.0
49 Other		833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,814.2	1,774.7	1,694.3	1,649.8	1,699.3	1,750.3	1,802.8
50													
51 Purchased Property Services		3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	4,570.1	5,248.7	5,241.7	4,751.2	5,009.2	5,162.4	5,320.3
52 Electricity		1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	2,740.3	3,090.0	3,090.0	2,503.6	2,691.4	2,772.1	2,855.3
53 Water/Sewer		251.3	287.7	302.3	345.5	403.5	427.2	419.2	435.2	463.1	476.9	491.2	506.0
54 Trash Removal		89.9	90.5	146.1	136.0	155.0	148.2	190.0	170.0	139.0	146.0	153.2	160.9
55 Office Rental		211.7	222.0	226.8	77.9	0.8	101.6	100.0	100.0	100.0	103.0	106.1	109.3
56 Other		1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,152.8	1,449.5	1,446.5	1,545.6	1,591.9	1,639.7	1,688.9
57													
58 Other Services		17,563.8	19,747.4	21,040.7	21,636.2	23,873.6	25,095.4	26,724.8	25,454.4	27,459.1	29,463.9	31,265.4	33,095.1
59 Charter Schools		3,788.9	4,305.9	4,691.2	4,455.5	5,470.3	5,905.0	7,163.2	6,503.2	7,073.8	8,083.0	8,835.0	9,588.9
60 Tuition: Special Education		1,152.5	1,679.1	1,936.6	2,195.6	2,247.9	2,472.5	2,516.9	2,228.6	2,421.1	2,493.7	2,568.5	2,645.6
61 Tuition: CAT		745.4	857.7	1,028.5	1,123.7	1,187.6	1,199.5	1,373.1	1,373.1	1,685.9	1,836.8	2,002.1	2,182.3
62 Tuition: Other		84.9	21.2	25.5	-	-	-	-	-	-	-	-	-
63 Bussing: Public Schools		3,266.7	3,335.4	3,701.7	3,907.0	4,436.4	4,750.8	4,670.4	4,420.4	4,920.5	5,166.5	5,424.8	5,696.1
64 Bussing: Non-Public		4,381.8	4,257.2	4,542.5	4,801.5	4,626.8	4,983.6	4,953.5	4,885.9	4,992.3	5,242.0	5,504.1	5,779.3
65 Bussing: Special Ed		1,850.0	2,740.9	2,897.5	2,836.3	3,466.8	3,153.5	3,246.1	3,303.0	3,411.5	3,582.1	3,761.2	3,949.2
66 Bussing: Extracurricular		188.6	192.2	223.7	334.0	260.1	384.9	322.4	322.4	356.4	374.2	392.9	412.6
67 Insurance		337.7	370.7	402.9	436.5	461.9	464.0	480.5	480.5	503.5	528.7	555.1	582.9
68 Telephone/Postage		502.8	612.2	516.9	561.0	527.1	643.0	610.8	587.3	633.9	652.9	672.5	692.7
69 Other		1,264.5	1,374.9	1,073.6	985.1	1,188.7	1,138.6	1,387.9	1,350.0	1,460.3	1,504.1	1,549.3	1,595.7
70													
71 Supplies		5,130.1	4,641.8	5,459.0	5,025.7	6,404.7	6,630.4	6,128.9	6,085.5	5,804.3	6,714.8	7,063.3	7,434.6
72 Heating Fuel		659.0	571.1	930.7	1,235.9	1,060.1	1,788.1	1,131.0	1,131.0	1,169.4	1,204.5	1,240.6	1,277.8
73 Other Operations/Maint Supplies		614.9	657.1	738.5	819.5	925.6	789.6	1,019.4	969.4	984.9	1,024.3	1,065.3	1,107.9
74 Educational		1,395.5	1,429.0	2,341.7	2,010.9	2,591.9	2,160.2	2,319.3	2,416.3	2,285.3	2,376.7	2,471.8	2,570.7
75 Curriculum Proposals		1,260.3	1,415.4	925.1	396.7	1,148.5	1,373.4	1,068.6	1,018.6	810.4	1,532.8	1,686.1	1,854.7
76 Educational /Admin Software		524.8	235.8	303.5	353.1	464.8	314.6	405.5	371.5	380.0	395.2	411.0	427.4
77 Administration/Business		208.5	170.3	212.1	199.8	199.5	186.4	163.6	157.1	149.3	155.3	161.5	167.9
78 Other		467.1	163.1	7.4	9.8	14.3	18.2	21.5	21.				

West Chester Area School District
Revenue History and Forecast

	A	I	J	K	L	M	N	O	P	Q	R	S	T	U
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2009-10	2010-11	2011-12	2012-13	2013-14
3 Local		109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	151,845.3	158,264.9	167,331.3	165,299.3	169,989.6	182,703.8	200,208	209,279
4 Real Estate		87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,388.1	142,137.7	142,187.7	146,184.4	158,185.5	174,952.2	183,260.6
5 Current		83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,884.5	140,607.7	140,857.7	144,600.9	156,570.3	173,304.7	181,580.1
6 Interim		3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	1,503.6	1,530.0	1,330.0	1,583.6	1,615.2	1,647.5	1,680.5
7 Earned Income		12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	16,764.4	17,166.1	16,266.1	16,663.6	17,163.6	17,678.5	18,208.8
8 Real Estate Transfer		3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	2,666.5	2,610.0	2,590.0	2,662.2	2,715.4	2,769.8	2,825.1
9 Delinquent Taxes		2,845.2	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,944.9	2,976.8	3,126.8	3,066.1	3,158.1	3,252.8	3,350.4
10 Investment Earnings		617.6	438.1	935.6	2,250.4	3,234.1	3,051.1	1,674.8	1,741.6	341.6	497.2	547.0	601.7	661.8
11 Other		1,019.1	1,178.8	825.7	710.9	652.1	741.6	826.2	699.1	787.1	916.0	934.3	953.0	972.0
12														
13 State		21,368.5	22,058.2	24,494.2	24,473.2	26,077.6	27,228.1	26,794.1	28,383.5	27,643.6	28,179.1	30,074.1	40,015	42,496
14 Student Subsidies		18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	21,507.3	22,693.6	22,060.2	20,921.6	21,469.2	22,121.0	22,703.0
15 Basic Instruction		6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	7,050.1	7,191.1	7,191.1	7,334.9	7,481.6	7,631.3	7,783.9
16 Special Education		4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,087.5	5,106.4	5,081.4	5,087.5	5,189.2	5,293.0	5,398.9
17 IDEA - ARRA funds								418.0	1,814.0	1,396.0				
18 Tuition Private Home Place't		58.4	31.8	37.8	102.0	71.3	73.6	87.4	45.0	45.0	45.0	45.0	45.0	45.0
19 Transportation		5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,828.3	4,678.4	4,528.5	4,711.1	4,805.4	4,901.5	4,999.5
20 Medical, Dental & Nurse		280.1	332.3	331.7	311.9	305.6	296.3	295.6	299.9	283.4	299.9	299.9	299.9	299.9
21 Rent		795.5	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,529.3	1,456.1	1,544.7	1,148.4	1,182.2	1,181.6	1,181.5
22 Charter Schools		817.7	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,641.1	1,758.9	1,623.2	1,951.0	2,122.1	2,424.9	2,650.5
23 Accountability Grants		-	-	272.9	272.9	339.8	348.3	343.8	343.8	343.8	343.8	343.8	343.8	343.8
24 Other		255.9	12.1	0.3	0.7	408.0	1,296.6	226.1	-	-	-	-	-	-
25 Teacher Subsidies		3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,286.9	5,689.9	5,583.5	7,257.4	8,604.9	17,894.2	19,793.5
26 Social Security		2,647.3	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,231.6	3,501.8	3,436.3	3,498.4	3,587.3	3,679.9	3,776.1
27 Retirement		393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,055.3	2,188.1	2,147.1	3,759.1	5,017.6	14,214.3	16,017.4
28														
29 Federal		2,690.2	3,011.5	3,964.6	3,633.6	3,878.6	4,231.6	4,020.9	4,055.4	4,355.5	4,265.7	4,044.6	4,061.6	4,078.8
30 Title I		1,542.9	1,352.4	1,733.0	1,299.4	1,523.7	1,998.5	1,492.4	1,752.8	1,752.8	1,856.2	1,856.2	1,856.2	1,856.2
31 Title II		319.2	349.6	372.1	404.0	357.0	310.3	327.8	355.6	431.1	337.8	337.8	337.8	337.8
32 IDEA		636.9	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,308.9	1,278.5	1,296.3	1,291.3	1,304.2	1,317.2	1,330.4
33 MA Direct Services/Time Study		32.0	162.9	336.2	455.8	594.5	562.8	760.3	523.2	730.0	630.0	396.0	400.0	404.0
34 Other		159.2	185.4	211.4	160.2	174.9	119.5	131.5	145.3	145.3	150.4	150.4	150.4	150.4
35														
36 Local Taxes & Subsidies		133,146.6	140,568.7	155,071.8	164,843.4	175,188.9	183,305.0	189,079.9	199,770.2	197,298.4	202,434.4	216,822.6	244,284.6	255,854.0
37														
38 Draw From Reserves		1,743.0	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	(442.8)	(1,041.1)	(2,928.6)	1,066.0	(977.7)	(1,816.1)	(1,145.9)
39 Capital Reserve Fund - technology		2,120.7	1,725.0	1,639.0	-	-	-	-	-	-	-	-	-	-
40 Capital Reserve Contribution									89.5	89.5	-	-	-	-
41 Operating Cash Reserve		(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	(442.8)	(1,130.6)	(3,018.1)	1,066.0	(977.7)	(1,816)	(1,146)
42														
43 TOTAL REVENUE		134,889.6	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	188,637.1	198,729.1	194,369.8	203,500.4	215,844.9	242,468.5	254,708.1
44 TOTAL REVENUE (W/O CASH RESERVE)		135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	189,079.9	199,859.7	197,387.9	202,434.4	216,822.6	244,284.6	255,854.0
45														
46 Beginning Fund Balance		7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.1	6,478.9	7,862.6	10,880.6	9,814.6	10,792.2	12,608.4
47 Ending Fund Balance		7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.1	7,862.6	7,609.5	10,880.6	9,814.6	10,792.2	12,608.4	13,754.2
48		(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.5	(367.5)	(1,130.6)	(3,018.1)	1,066.0	(977.7)	(1,816.1)	(1,145.9)

