



WEST CHESTER AREA SCHOOL DISTRICT

Spellman Administration Building

829 Paoli Pike

West Chester, PA 19380

484-266-1000 Website: wcasd.net

2011-12 Preliminary Budget

Presented April 11, 2011

Preliminary Budget

OF THE

**WEST CHESTER AREA SCHOOL DISTRICT
829 Paoli Pike
West Chester, PA 19380**

For 2011-12

Prepared by:

Dr. James T. Scanlon, Superintendent

Dr. Suzanne K. Moore, Director of Business Affairs

John T. Scully, Asst. Director of Business Affairs

TABLE OF CONTENTS

2011-12 Budget Message

Budget Calendar	1
-----------------------	---

Expenditures:

Summary of All Funds.....	2-3
Expense Summary	5
Instruction Expense & Narrative	6-16
Support Services Expense & Narrative	17-33
Non-Instructional Expense & Narrative	34-38
Facilities/Construction/Improvement Expense & Narrative	39-41
Other Financing Uses Expense & Narrative.....	42-45
Other Expense Information – Staffing	46-49

Revenue:

Revenue Summary	50-51
Local Tax Effort.....	52-54
State Sources	55-57
Federal Sources.....	58-60
Other Financing Sources.....	61-62

Other Governmental Funds:

Athletic Fund.....	64
Capital Reserve Fund	65
Capital Projects Fund.....	66-67
Proprietary Fund	68-70

Millage:

Millage Calculation	71-72
History of Tax Increases.....	73
2010-11 Millage Comparison for Delaware County	74
Comparison of Chester County School Districts	75-76

The West Chester Area School District 2011-12 Preliminary Budget Message

The West Chester Area School District adopted a preliminary budget for 2011-12 on April 25, 2011, totaling \$202,732,432, which represents a .2% decrease over the current-year budget. District employees agreed to a salary wage freeze for the 2011-12 year which was a major factor in achieving the budget decrease. The District faces an unprecedented funding challenge following the March 8, 2011 presentation of the proposed state budget. State budget cuts would reduce WCASD allocations by \$3.4 million more than had been anticipated. The District had already reduced its expected state revenues by \$1.1 million, rolling back to 2006-07 levels. The total amount of proposed reductions will reduce state funding for WCASD programs to 2003-04 levels.

A more complex series of hurdles now exist in creating a balanced budget for 2011-12. Along with the austere state budget proposal, a number of local financial factors continue to have a negative impact on District revenues including:

- the depressed real estate market and transfer tax activity
- reassessments that have lowered residential and commercial property values and resulting in a tax base reduction of \$90 million over the last two years
- reduced earned income tax receipts, and
- interest income investment rates that are near zero percent.

In fact our local revenues, excluding current real estate taxes, are \$4.1 million below levels five years ago.

In order to close the District's budget gap, Dr. Jim Scanlon, Superintendent of Schools, called for reductions in non-program related budgets and a review of recommendations that had not yet been acted upon from last year's Community Budget

Task Force. Because of the extraordinary work done last year by the Task Force, a significant number of sustainable cuts were submitted to and adopted by the School Board for the current 2010-11 budget. That effort has prevented the 2011-12 funding gap from being even greater. Below are cost cutting initiatives in the 2011-12 preliminary budget:

- A salary freeze for all employee groups was enacted for the 2011-12 school year for a savings of \$1.4 million.
- Student transportation changes will save \$1 million in bus operating costs. The transportation plan from the 2009 Task Force report was approved by the School Board in November 2010.
- Teacher attrition savings based on additional retirements will save \$333,333.
- A spending freeze on all non-critical purchases implemented on March 21, 2011 is expected to save the District more than \$250,000 for the remainder of the school year.
- A restructuring of the maintenance of the District's webpages reduces supplemental contracts for the webmasters will save \$32,500.
- A reorganization of secretarial/clerical workload in the Central office will reduce personnel by 3 employees for a savings of \$156,000.
- A restructuring in the area of facility operations will reduce 2 staff members for a savings of \$130,000 and a reduction in energy savings initiative projects will save \$100,000.
- The implementation of a position control model for daily staffing allocations in facilities and operations department during the 2010-11 year and 2011-12 will save the District \$234,256 and \$250,000 per year respectively.
- An increase in student parking permit fees will save \$13,455.

The preliminary budget's real estate tax rate for Chester County is 18.77 mills, which represents an increase of 2.2% over the current year's rate of 18.36 mills. The tax rate for Delaware County of 14.54 mills represents a 2.0% increase over the 14.25 mills in 2010-11. Recognizing that the increases exceed the 1.4% cap prescribed by Act 1 legislation, the District must continue to make \$1.25 million in additional budget revisions to comply with the Board's January 2011 resolution not to exceed a millage increase above 1.4% for the District's final budget adoption in June.

Additional budget-cutting needs have required an analysis of possible program cuts and impact statements contained in the 2009 Committee Budget Tax Force Report, with the goal of avoiding an impact on classrooms to the extent possible. The administration has compiled a list of potential budget reductions in the amount of \$1.9 million for consideration by the School Board for the completion of its final budget in June. Details of this list and other 2011-12 budget information can be found on the District's website at www.wcasd.net.

WEST CHESTER AREA SCHOOL DISTRICT

2011-12 BUDGET CALENDAR REVISED 4/6/11

<ul style="list-style-type: none"> • Capital Plan Update • Debt Service & Capital Reserve • Budget Forecast Model Review • Board Approval of Resolution (by 1/25/10) indicating the District will NOT raise taxes above the state's index. No later than 5 days after resolution adoption, District must submit information on proposed increase to PDE for approval together with the resolution (by 1/28/11). 	<p>January 18, 2011 P&FC</p> <p>January 24, 2011 Board Meeting</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review & Budget Work Session 	<p>February 22, 2011 P&FC</p>
<ul style="list-style-type: none"> • Budget Forecast Model Review & Budget Work Session • Discussion of 2011-12 State Budget Impact to District's Budget & Phase 1 and 2 Budget Reductions • Superintendent's Presentation of 2011-12 State Budget Impact to District's Budget 	<p>March 21, 2011 P&FC</p> <p>March 28, 2011 Board Meeting</p>
<p>Proposed Calendar Items for Remainder of 2011-12 Budget Process</p>	
<ul style="list-style-type: none"> • Community Budget Meeting • Budget Work Session on 2011-12 Proposed Budget • Board and Administration Discussion of Phase 3 Budget Reductions • Board Approval of <u>Resolution</u> Authorizing the Display and Adoption of 2011-12 Proposed Budget in PDE Format & Advertising Intent to Adopt (30 days prior to final budget adoption) 	<p>April 4, 2011 Special Meeting</p> <p>April 11, 2011 P&FC</p> <p>April 25, 2011 Combined Educ. & Pupil Svcs. Committee</p> <p>Board Meeting on 4/25/11</p>
<ul style="list-style-type: none"> • Community Input Meeting • Board Discussion of 2011-12 Budget Reduction Initiatives • Board Vote on 2011-12 Budget Reductions • Publish Legal Notice of Intent to Adopt the Final Budget (10 days prior to adoption) 	<p>May 2, 2011 Special Meeting</p> <p>May 9, 2011 Educ. & Pupil Svcs. Committees</p> <p>May 16, 2011 P&FC</p> <p>May 23, 2011 Board Meeting</p> <p>May 25, 2011</p>
<ul style="list-style-type: none"> • ADOPTION of FINAL 2011-12 BUDGET 	<p>June 6, 2011 Board Meeting</p>

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

SUMMARY OF ALL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

<u>SUMMARY OF ALL FUNDS</u>

	Projected Beginning Fund Balance 7/1/2011	Revenue & Other Financing Sources	Expenditures, Expenses & Other Financing Uses	Estimated Ending Fund Balance 6/30/2012
<u>General Fund:</u>	\$13,194,257	\$199,789,676	\$202,732,432	\$10,251,500
(includes Tech. & Fed. Funds)				
<u>Special Revenue Fund:</u>				
Athletic Fund	\$32,500	\$121,000	\$153,500	\$0
Capital Reserve Fund	\$14,351,149	\$600,000	\$1,949,156	\$13,001,993
<u>Capital Projects Fund</u>	<u>\$4,014,744</u>	<u>\$10,000,000</u>	<u>\$7,481,024</u>	<u>\$6,533,720</u>
 TOTAL ALL GOVERNMENTAL FUNDS	 <u>\$31,592,650</u>	 <u>\$210,510,676</u>	 <u>\$212,316,112</u>	 <u>\$29,787,213</u>
 <u>Proprietary Fund:</u>				
Food Service	<u>\$1,095,180</u>	<u>\$3,548,072</u>	<u>\$3,480,874</u>	<u>\$1,162,378</u>
 TOTAL PROPRIETARY FUND TYPES	 <u>\$1,095,180</u>	 <u>\$3,548,072</u>	 <u>\$3,480,874</u>	 <u>\$1,162,378</u>

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

GOVERNMENTAL FUNDS

GENERAL FUND

Expenses

(Includes Technology & Federal Programs)

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

EXPENSE SUMMARY

	<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
<u>Instruction</u>				
Regular Programs - Elem/Sec	\$75,275,369	\$80,756,060	\$77,941,186	\$80,424,653
Special Programs - Elem/Sec	25,706,007	27,121,560	26,900,726	26,969,826
Vocational Education Programs	4,370,425	4,955,360	4,854,305	4,747,639
Other Instructional Prog. - Elem/Sec	484,769	197,046	193,610	626,785
Other Non-Public Services	-	-	32,269	32,269
Adult Education Programs	23,460	31,359	28,061	30,124
 Total Instruction	 <u>\$105,860,030</u>	 <u>\$113,061,385</u>	 <u>\$109,950,156</u>	 <u>\$112,831,295</u>
<u>Support Services</u>				
Pupil Personnel	\$6,726,085	\$7,503,738	\$7,314,521	\$7,614,475
Instructional Staff	5,388,795	5,822,224	5,880,502	5,864,741
Administration	10,307,181	10,701,965	10,077,366	10,166,047
Pupil Health	1,862,075	2,066,933	2,014,977	2,046,740
Business	1,477,726	1,539,008	1,502,860	1,479,372
Operations & Maintenance	15,945,427	17,163,551	16,044,955	16,707,075
Transportation	12,732,134	13,531,363	13,173,897	12,941,415
Central	2,136,445	2,328,954	2,237,684	2,300,930
Other	130,520	147,000	147,000	147,000
 Total Support	 <u>\$56,706,388</u>	 <u>\$60,804,736</u>	 <u>\$58,393,762</u>	 <u>\$59,267,795</u>
<u>Student Activities & Community Services</u>				
Student Activities	\$3,850,462	\$4,454,573	\$4,361,986	\$4,487,149
Community Services	116,992	107,637	107,042	106,099
 Total Student Act., etc.	 <u>\$3,967,454</u>	 <u>\$4,562,210</u>	 <u>\$4,469,028</u>	 <u>\$4,593,248</u>
<u>Facilities Construction & Improvement</u>				
New and Replacement	\$389,873	\$687,000	\$787,000	\$731,200
<u>Other Financing Uses</u>				
Principal, Interest & Authority	\$25,781,605	\$23,961,310	\$21,282,759	\$24,940,962
Capital Project Fund Transfer	-	-	2,525,146	367,932
Budget Reserve	-	-	-	-
 Total Other Financing Uses	 <u>\$25,781,605</u>	 <u>\$23,961,310</u>	 <u>\$23,807,905</u>	 <u>\$25,308,894</u>
 TOTAL	 <u>\$192,705,350</u>	 <u>\$203,076,641</u>	 <u>\$197,407,851</u>	 <u>\$202,732,432</u>

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

INSTRUCTION (1000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

INSTRUCTION

1100

REGULAR PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$47,979,016	\$48,493,330	\$48,332,130	\$47,817,579	(\$514,551)	-1.1%
200 Benefits	\$14,705,824	\$18,364,183	\$16,511,894	\$19,222,535	2,710,640	16.4%
300 Professional & Technical Svces	\$1,417,817	\$1,980,794	\$1,756,401	\$1,615,768	(140,633)	-8.0%
400 Purchased Property Services	\$425,528	\$590,817	\$590,817	\$494,788	(96,029)	-16.3%
500 Other Purchased Services	\$7,918,696	\$8,407,118	\$8,207,118	\$8,554,857	347,739	4.2%
600 Supplies	\$2,477,319	\$2,586,940	\$2,161,943	\$2,392,599	230,656	10.7%
700 Property	\$241,306	\$244,859	\$296,763	\$210,998	(85,765)	-28.9%
800 Other Objects	<u>\$109,863</u>	<u>\$88,019</u>	<u>\$84,119</u>	<u>\$115,528</u>	<u>31,409</u>	<u>37.3%</u>
TOTAL	\$75,275,369	\$80,756,060	\$77,941,186	\$80,424,653	\$2,483,467	3.2%

1200

SPECIAL PROGRAMS - ELEMENTARY/SECONDARY

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$11,121,950	\$12,036,604	\$12,036,604	\$11,731,524	(\$305,080)	-2.5%
200 Benefits	\$4,509,494	\$4,545,946	\$4,112,112	\$4,690,635	578,523	14.1%
300 Professional & Technical Svces	\$7,946,383	\$8,110,641	\$8,013,541	\$8,012,795	(746)	0.0%
400 Purchased Property Services	\$4,700	\$6,000	\$6,000	\$4,363	(1,637)	-27.3%
500 Other Purchased Services	\$1,998,431	\$2,192,622	\$2,502,722	\$2,258,421	(244,301)	-9.8%
600 Supplies	\$77,448	\$112,072	\$112,072	\$152,978	40,906	36.5%
700 Property	\$45,185	\$112,340	\$112,340	\$114,585	2,245	2.0%
800 Other Objects	<u>\$2,416</u>	<u>\$5,335</u>	<u>\$5,335</u>	<u>\$4,525</u>	<u>(810)</u>	<u>-15.2%</u>
TOTAL	\$25,706,007	\$27,121,560	\$26,900,726	\$26,969,826	\$69,100	0.3%

1300

VOCATIONAL EDUCATION

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,197,584	\$2,284,352	\$2,284,352	\$2,090,324	(\$194,029)	-8.5%
200 Benefits	\$652,831	\$862,747	\$780,412	\$835,778	55,366	7.1%
300 Professional & Technical Svces	\$0	\$0	\$0	\$3,500	3,500	0.0%
400 Purchased Property Services	\$1,966	\$7,920	\$7,920	\$5,100	(2,820)	-35.6%
500 Other Purchased Services	\$1,396,172	\$1,704,621	\$1,685,900	\$1,703,335	17,435	1.0%
600 Supplies	\$84,973	\$84,140	\$84,140	\$102,172	18,032	21.4%
700 Property	\$33,659	\$9,200	\$9,200	\$4,950	(4,250)	-46.2%
800 Other Objects	<u>\$3,240</u>	<u>\$2,380</u>	<u>\$2,380</u>	<u>\$2,480</u>	<u>100</u>	<u>4.2%</u>
TOTAL	\$4,370,425	\$4,955,360	\$4,854,305	\$4,747,639	(\$106,666)	-2.2%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

1400

OTHER INSTRUCTIONAL PROGRAMS

	<u>Actual</u> <u>2009-10</u>	<u>Proposed</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	<u>Increase/</u> <u>(Decrease)</u> <u>Amount</u>	<u>%</u>
100 Salaries	\$84,520	\$95,350	\$95,350	\$80,000	(\$15,350)	-16.1%
200 Benefits	\$10,995	\$36,011	\$32,575	\$31,987	(588)	-1.8%
300 Professional & Technical Svces	\$216,345	\$38,785	\$38,785	\$344,598	305,813	788.5%
400 Purchased Property Services	\$0	\$0	\$0	\$3,300	3,300	0.0%
500 Other Purchased Services	\$171,304	\$23,600	\$23,600	\$164,600	141,000	597.5%
600 Supplies	\$1,605	\$3,300	\$3,300	\$2,300	(1,000)	-30.3%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$484,769	\$197,046	\$193,610	\$626,785	\$433,175	223.7%

1500

OTHER NON-PUBLIC SERVICES

	<u>Actual</u> <u>2009-10</u>	<u>Proposed</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	<u>Increase/</u> <u>(Decrease)</u> <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	#DIV/0!
200 Benefits	\$0	\$0	\$0	\$0	0	#DIV/0!
300 Professional & Technical Svces	\$0	\$0	\$32,269	\$32,269	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	0	#DIV/0!
600 Supplies	\$0	\$0	\$0	\$0	0	#DIV/0!
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$0	\$0	\$32,269	\$32,269	\$0	0.0%

1600

ADULT EDUCATION PROGRAMS

	<u>Actual</u> <u>2009-10</u>	<u>Proposed</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	<u>Increase/</u> <u>(Decrease)</u> <u>Amount</u>	<u>%</u>
100 Salaries	\$20,915	\$20,916	\$20,916	\$19,764	(\$1,152)	-5.5%
200 Benefits	\$2,545	\$10,443	\$7,145	\$10,360	3,215	45.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	0	#DIV/0!
600 Supplies	\$0	\$0	\$0	\$0	0	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$23,460	\$31,359	\$28,061	\$30,124	\$2,063	7.4%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

TOTAL INSTRUCTION

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$61,403,985	\$62,930,552	\$62,769,352	\$61,739,191	(\$1,030,161)	-1.6%
200 Benefits	\$19,881,689	\$23,819,330	\$21,444,139	\$24,791,295	3,347,156	15.6%
300 Professional & Technical Svces	\$9,580,546	\$10,130,220	\$9,840,996	\$10,008,930	167,934	1.7%
400 Purchased Property Services	\$432,195	\$604,737	\$604,737	\$507,551	(97,186)	-16.1%
500 Other Purchased Services	\$11,484,602	\$12,327,961	\$12,419,340	\$12,681,213	261,873	2.1%
600 Supplies	\$2,641,345	\$2,786,452	\$2,361,455	\$2,650,049	288,594	12.2%
700 Property	\$320,150	\$366,399	\$418,303	\$330,533	(87,770)	-21.0%
800 Other Objects	\$115,519	\$95,734	\$91,834	\$122,533	30,699	33.4%
TOTAL	<u>\$105,860,030</u>	<u>\$113,061,385</u>	<u>\$109,950,156</u>	<u>\$112,831,295</u>	<u>\$2,881,139</u>	<u>2.6%</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

INSTRUCTION

INSTRUCTION represents 55.56% of the budget. It includes the people, programs and services for educating 11,835 students in the District's sixteen schools, 595 students in the Charter Schools and 220 students in Alternative Education programs

<u>100 Salaries</u>				Included in this category are the salaries of 693.13 teachers and 4.0 Title I teachers. Also included are the salaries of classroom aides (\$425,805); technology associates (\$275,827); teacher extra-duty payments (\$394,663); sabbatical leaves (\$292,882); subject chairperson, head teachers, and team leaders (\$388,686) and retirement severance (\$407,677). This category is adjusted for attrition in the amount of \$2,083,320.
<u>Actual</u>	<u>Budgeted</u>	<u>Anticipated</u>	<u>Proposed</u>	
<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	
\$47,979,016	\$48,493,330	\$48,332,130	\$47,817,579	

<u>200 Benefits</u>				The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.
<u>Actual</u>	<u>Budgeted</u>	<u>Anticipated</u>	<u>Proposed</u>	
<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	
\$14,705,824	\$18,364,183	\$16,511,894	\$19,222,535	

<u>300 Professional and Technical Services</u>				The category includes \$80,000 to measure our student achievement on an annual basis. Includes CCIU substitute services (\$1,457,818) and expenses related to curriculum (\$66,200). Also includes \$11,750 paid out of the schools' per pupil allocation budgets.
<u>Actual</u>	<u>Budgeted</u>	<u>Anticipated</u>	<u>Proposed</u>	
<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	
\$1,417,817	\$1,980,794	\$1,756,401	\$1,615,768	

<u>400 Purchased Property Services</u>				Services purchased to repair and maintain District technology equipment, instructional equipment in school buildings and rental/leases for copy equipment, of which \$278,788 is paid out of schools' per pupil allocation budgets.
<u>Actual</u>	<u>Budgeted</u>	<u>Anticipated</u>	<u>Proposed</u>	
<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	
\$425,528	\$590,817	\$590,817	\$494,788	

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$7,918,696	\$8,407,118	\$8,207,118	\$8,554,857

The major items in this category are tuitions for our resident pupils to attend the Charter Schools and Cyber Charter Schools (\$7,280,591) and expenses related to Title I, Glen Mills (\$1,041,108). Also includes (\$104,796) for wan lines and (\$64,181) for printing , repairs and maintenance , instructional program mileage reimbursement and travel. Also includes postage, printing , travel and student transportation costs (\$64,181) paid out of schools' per pupil allocation budgets and outdoor education budgets.

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,477,319	\$2,586,940	\$2,161,943	\$2,392,599

Includes \$234,408 for textbooks, periodicals, reference books, workbooks, textbook binding and \$ 587,767 for classroom audio-visual materials and supplies, both paid out of the schools' per pupil allocation and outdoor education budgets. Includes textbooks, supplies and software for the following curriculum proposals; Science (\$245,000); Foreign language (\$12,000); Social Studies (\$167,667); English/Language Arts (\$6,400); Health and P/E (\$3,500); ART (\$3,285) and Reading (\$25,400). This category includes \$274,750 for expenses related to Glen Mills and \$234,102 for books, supplies and software for other subject areas and full day kindergarten .This category also includes general O/S software updates (\$598,720).

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$241,306	\$244,859	\$296,763	\$210,998

Provides \$62,603 for instructional equipment purchased out of the schools' per pupil allocation budgets. Also includes the following curriculum proposals; Art (6,650); Health and Phys Ed (\$56,825); Music (\$32,370) and \$52,550 for instructional equipment from the Curriculum Supervisors budget.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$109,863	\$88,019	\$84,119	\$115,528

The budget includes for dues and fees for instructional programs paid out of the schools per pupil allocation budgets, Outdoor Education budgets and gate receipt budgets. Also includes \$9,609 for dues and fees for other subject areas paid from the curriculum supervisors accounts .

WEST CHESTER AREA SCHOOL DISTRICT 2011-12 BUDGET

1200 SPECIAL PROGRAMS - ELEMENTARY/SECONDARY Special Programs are designed to deal with students having special needs - educable mentally retarded, emotionally disturbed, learning disabled handicapped and gifted/talented. This function also provides for special education services from the Intermediate Unit, approved private schools, private residential rehabilitation centers, institutions, and other educational agencies.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$11,121,950	\$12,036,604	\$12,036,604	\$11,731,524

The salaries of 3 Supervisors of Special Education, 1.0 Gifted Supervisor, 1.0 Special Ed/Pupil Services Specialist, 5.6 secretaries; 16 teachers and 1.4 secretaries for the gifted programs; 104.6 teachers and 143.69 aides for other District-operated special education classes. Also includes \$272,000 for teacher extra-assignment.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$4,509,494	\$4,545,946	\$4,112,112	\$4,690,635

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$7,946,383	\$8,110,641	\$8,013,541	\$8,012,795

For contracted services required by persons with specialized skills and knowledge. Major expense is for contracted services (\$3,641,741) with the CCIU, other professional agencies, and other intermediate units. Also includes \$1,360,330 for special education students in the alternative education program, \$374,197 in charges for the District's school-age students in the Early Intervention Programs \$540,000 for Extended School Year services and \$584,982 for due-process hearings. This category includes \$1,513,045 of federal program expenditures and \$500 of expenditures paid from the school's PPA budget

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$4,700	\$6,000	\$6,000	\$4,363

Services purchased to repair and maintain instructional equipment for Office of Special Education Supervisors and gifted programs.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,998,431	\$2,192,622	\$2,502,722	\$2,258,421

Includes \$1,359,733 in tuitions for our deaf, blind, and autistic students in approved private schools, and educating students in private residential rehabilitative institutions. Also includes tuitions paid to other school districts and private schools (\$851,838). Other expenses include (\$21,900) for postage, printing, and travel/mileage reimbursement to support the Offices of Special Education and gifted and \$250 paid out of the schools' per pupil allocation budgets. This category includes \$24,700 of federal program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$77,448	\$112,072	\$112,072	\$152,978

Includes \$65,350 for Supervisors of Special Education Program and Gifted for books, supplies and extraordinary expenses for schools; and \$32,478 for books and supplies paid out of the schools' per pupil allocation budgets. This category includes \$55,150 of federal program expenditures.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$45,185	\$112,340	\$112,340	\$114,585

Provides for the purchase or replacement of instructional equipment for special programs, including offices of the Supervisors of Special Education, extraordinary expenses for the schools and the Gifted Programs. This category includes \$106,368 of federal program expenditures.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,416	\$5,335	\$5,335	\$4,525

Dues and fees for memberships in professional organizations or associations.

1300 VOCATIONAL EDUCATION Vocational Education programs provide learning experiences to develop the skills, knowledge and work habits to enable students to enter into various occupational fields. The District has programs in industrial arts, distributive education, business education, and family & consumer science. This category also includes the cost for our students to attend the Central Chester County Vocational-Technical School.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,197,584	\$2,284,352	\$2,284,352	\$2,090,324

The salaries of 29.2 teachers in the vocational educational program. Also includes teacher extra duty (\$2,000), subject chairperson, head teachers, and team leaders (\$14,092).

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$652,831	\$862,747	\$780,412	\$835,778

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$0	\$0	\$0	\$3,500

For contracted services required by persons with specialized skills and knowledge for Vocational Education classes.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

400 Purchases Property Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,966	\$7,920	\$7,920	\$5,100

Services purchased to repair and maintain instructional equipment paid out of the schools' per pupil allocation budgets.

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,396,172	\$1,704,621	\$1,685,900	\$1,703,335

The major item in this category is \$1,685,535 for our 84.81 full Time Equivalent (FTEs) to attend the academic program at the Center for Arts and Technology. Also includes \$17,800 for program expenses paid out of the schools' per pupil allocation budgets.

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$84,973	\$84,140	\$84,140	\$102,172

Includes (\$83,672) for supplies used in the family and consumer science classrooms and industrial arts workshops paid out of the schools' per pupil allocation budgets and (\$18,500) for supplies related to the FCS curriculum proposal.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$33,659	\$9,200	\$9,200	\$4,950

Includes \$4,950 for the purchase or replacement of instructional equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$3,240	\$2,380	\$2,380	\$2,480

Distributive education entry fees for educational competitions paid out of the schools' per pupil allocation budgets.

1400 OTHER INSTRUCTIONAL PROGRAMS This function includes summer school programs, the Teen-Age Parent program, homebound instruction, and the K-5 summer program.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$84,520	\$95,350	\$95,350	\$80,000

Includes salaries for regular summer school (\$40,000) and the K-5 Summer Program (\$40,000).

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$10,995	\$36,011	\$32,575	\$31,987

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$216,345	\$38,785	\$38,785	\$344,598

Includes services for alternative education programs (\$309,598) and the Intermediate Unit TAP Program (\$35,000).

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$171,304	\$23,600	\$23,600	\$164,600

Includes communications, printing, and travel/mileage reimbursement costs for summer school programs and homebound instruction (\$3,600) tuition for summer school program (\$20,000) and tuitions for alternative education (\$141,000)

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,605	\$3,300	\$3,300	\$2,300

Includes supplies for summer school programs .

700 Equipment

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$0	\$0	\$0	\$0

Includes the cost of equipment for summer school programs.

1500 OTHER NON-PUBLIC SERVICES This function includes the costs associated with the non-public services provided as part of the Title I and Title II funds. These expenditures are fully funded by federal program revenues

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$0	\$0	\$32,269	\$32,269

Includes payments for professional services for non-public services provided as part of Title I and Title II pass thru allocations.

WEST CHESTER AREA SCHOOL DISTRICT 2011-12 BUDGET

1600 ADULT EDUCATION PROGRAMS This function includes the costs associated with the adult education programs. These expenditures are fully funded by federal program revenues

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$20,915	\$20,916	\$20,916	\$19,764	Includes extra duty payments made for instructors of the adult education program.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$2,545	\$10,443	\$7,145	\$10,360	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$0	\$0	\$0	\$0	Includes communications, printing, and travel/mileage reimbursement costs for the adult education programs.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$0	\$0	\$0	\$0	Includes supplies for adult education programs.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SUPPORT SERVICES (2000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SUPPORT SERVICES

2100

PUPIL PERSONNEL SERVICES

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$4,986,093	\$5,245,699	\$5,245,699	\$5,253,577	\$7,878	0.2%
200 Benefits	\$1,527,866	\$1,981,326	\$1,792,109	\$2,100,692	308,583	17.2%
300 Professional & Technical Svces	\$98,873	\$152,300	\$152,300	\$149,080	(3,220)	-2.1%
400 Purchased Property Services	\$0	\$550	\$550	\$425	(125)	-22.7%
500 Other Purchased Services	\$21,169	\$45,345	\$45,345	\$44,090	(1,255)	-2.8%
600 Supplies	\$85,062	\$74,050	\$74,050	\$61,203	(12,847)	-17.3%
700 Property	\$5,803	\$400	\$400	\$1,050	650	162.5%
800 Other Objects	<u>\$1,219</u>	<u>\$4,068</u>	<u>\$4,068</u>	<u>\$4,358</u>	<u>290</u>	<u>7.1%</u>
TOTAL	\$6,726,085	\$7,503,738	\$7,314,521	\$7,614,475	\$299,954	4.1%

2200

INSTRUCTIONAL STAFF SUPPORT

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$2,605,099	\$2,847,415	\$2,847,415	\$2,936,147	\$88,732	3.1%
200 Benefits	\$2,205,636	\$2,303,396	\$2,361,674	\$2,467,700	106,027	4.5%
300 Professional & Technical Svces	\$164,263	\$240,860	\$240,860	\$94,913	(145,947)	-60.6%
400 Purchased Property Services	\$9,612	\$17,700	\$17,700	\$11,600	(6,100)	-34.5%
500 Other Purchased Services	\$94,295	\$98,065	\$98,065	\$63,925	(34,140)	-34.8%
600 Supplies	\$276,524	\$277,796	\$277,796	\$252,571	(25,225)	-9.1%
700 Property	\$18,159	\$24,647	\$24,647	\$22,445	(2,202)	-8.9%
800 Other Objects	<u>\$15,207</u>	<u>\$12,345</u>	<u>\$12,345</u>	<u>\$15,440</u>	<u>3,095</u>	<u>25.1%</u>
TOTAL	\$5,388,795	\$5,822,224	\$5,880,502	\$5,864,741	(\$15,761)	-0.3%

2300

ADMINISTRATION

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$6,874,882	\$6,564,621	\$6,387,921	\$6,222,683	(\$165,238)	-2.6%
200 Benefits	\$2,018,025	\$2,481,929	\$2,182,330	\$2,488,026	305,696	14.0%
300 Professional & Technical Svces	\$936,457	\$1,008,546	\$928,546	\$889,540	(39,006)	-4.2%
400 Purchased Property Services	\$21,529	\$37,047	\$37,047	\$36,142	(905)	-2.4%
500 Other Purchased Services	\$193,124	\$337,857	\$285,357	\$269,338	(16,019)	-5.6%
600 Supplies	\$154,476	\$174,531	\$158,731	\$166,461	7,730	4.9%
700 Property	\$52,533	\$23,975	\$23,975	\$31,100	7,125	29.7%
800 Other Objects	<u>\$56,155</u>	<u>\$73,459</u>	<u>\$73,459</u>	<u>\$62,759</u>	<u>(10,701)</u>	<u>-14.6%</u>
TOTAL	\$10,307,181	\$10,701,965	\$10,077,366	\$10,166,047	\$88,681	0.9%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

2400

PUPIL HEALTH

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,331,128	\$1,441,511	\$1,441,511	\$1,401,422	(\$40,089)	-2.8%
200 Benefits	\$473,320	\$544,425	\$492,469	\$560,333	67,864	13.8%
300 Professional & Technical Svces	\$36,811	\$35,500	\$35,500	\$40,500	5,000	14.1%
400 Purchased Property Services	\$390	\$3,750	\$3,750	\$3,350	(400)	-10.7%
500 Other Purchased Services	\$1,675	\$4,200	\$4,200	\$5,235	1,035	24.6%
600 Supplies	\$18,501	\$34,947	\$34,947	\$34,775	(172)	-0.5%
700 Property	\$0	\$1,575	\$1,575	\$500	(1,075)	-68.3%
800 Other Objects	\$250	\$1,025	\$1,025	\$625	(400)	-39.0%
TOTAL	\$1,862,075	\$2,066,933	\$2,014,977	\$2,046,740	\$31,763	1.6%

2500

BUSINESS OFFICE

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$1,039,849	\$1,002,915	\$1,002,915	\$986,933	(\$15,982)	-1.6%
200 Benefits	\$352,987	\$378,778	\$342,630	\$394,607	51,977	15.2%
300 Professional & Technical Svces	\$25,525	\$46,850	\$46,850	\$46,954	104	0.2%
400 Purchased Property Services	\$6,951	\$8,515	\$8,515	\$11,700	3,185	37.4%
500 Other Purchased Services	\$22,528	\$28,690	\$28,690	\$27,840	(850)	-3.0%
600 Supplies	\$13,244	\$21,560	\$21,560	(\$15,615)	(37,175)	-172.4%
700 Property	\$508	\$1,000	\$1,000	\$1,000	0	0.0%
800 Other Objects	\$16,133	\$30,650	\$30,650	\$130	(30,520)	-99.6%
900 Other Financing Uses	\$0	\$20,050	\$20,050	\$25,823	5,773	0.0%
TOTAL	\$1,477,726	\$1,539,008	\$1,502,860	\$1,479,372	(\$23,488)	-1.6%

2600

OPERATION & MAINTENANCE

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$6,967,821	\$7,456,063	\$7,161,006	\$7,025,151	(\$135,856)	-1.9%
200 Benefits	\$2,448,562	\$2,815,982	\$2,446,443	\$2,808,878	362,435	14.8%
300 Professional & Technical Svces	\$117,357	\$100,000	\$100,000	\$125,000	25,000	25.0%
400 Purchased Property Services	\$3,711,323	\$3,924,175	\$3,554,175	\$3,748,100	193,925	5.5%
500 Other Purchased Services	\$536,404	\$672,131	\$588,131	\$584,746	(3,385)	-0.6%
600 Supplies	\$1,988,467	\$2,073,300	\$2,073,300	\$2,222,500	149,200	7.2%
700 Property	\$160,282	\$99,000	\$99,000	\$175,000	76,000	76.8%
800 Other Objects	\$15,211	\$22,900	\$22,900	\$17,700	(5,200)	-22.7%
TOTAL	\$15,945,427	\$17,163,551	\$16,044,955	\$16,707,075	\$662,120	4.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SUPPORT SERVICES

2700

STUDENT TRANSPORTATION

	Actual 2009-10	Proposed 2010-11	Anticipated 2010-11	Proposed 2011-12	Increase/ (Decrease) Amount	%
100 Salaries	\$211,468	\$207,119	\$207,119	\$220,367	\$13,249	6.4%
200 Benefits	\$77,410	\$78,224	\$70,759	\$88,110	17,351	24.5%
300 Professional & Technical Svces	\$19,440	\$33,500	\$33,500	\$33,000	(500)	-1.5%
400 Purchased Property Services	\$1,415	\$3,500	\$3,500	\$2,500	(1,000)	-28.6%
500 Other Purchased Services	\$12,411,202	\$13,199,320	\$12,849,320	\$12,587,588	(261,732)	-2.0%
600 Supplies	\$6,227	\$8,100	\$8,100	\$8,000	(100)	-1.2%
700 Property	\$4,622	\$500	\$500	\$750	250	50.0%
800 Other Objects	\$350	\$1,100	\$1,100	\$1,100	0	0.0%
TOTAL	\$12,732,134	\$13,531,363	\$13,173,897	\$12,941,415	(\$232,482)	-1.8%

2800

CENTRAL SUPPORT

	Actual 2009-10	Proposed 2010-11	Anticipated 2010-11	Proposed 2011-12	Increase/ (Decrease) Amount	%
100 Salaries	\$1,044,845	\$1,127,810	\$1,127,810	\$1,124,766	(\$3,044)	-0.3%
200 Benefits	\$335,780	\$426,570	\$385,298	\$450,717	65,419	17.0%
300 Professional & Technical Svces	\$403,381	\$385,950	\$385,950	\$415,205	29,255	7.6%
400 Purchased Property Services	\$104,719	\$111,973	\$111,975	\$99,625	(12,350)	-11.0%
500 Other Purchased Services	\$14,900	\$68,650	\$18,650	\$42,617	23,967	128.5%
600 Supplies	\$219,977	\$206,001	\$206,001	\$166,000	(40,001)	-19.4%
700 Property	\$9,489	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$3,354	\$2,000	\$2,000	\$2,000	0	0.0%
TOTAL	\$2,136,445	\$2,328,954	\$2,237,684	\$2,300,930	\$63,246	2.8%

2900

OTHER SUPPORT

	Actual 2009-10	Proposed 2010-11	Anticipated 2010-11	Proposed 2011-12	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$130,520	\$147,000	\$147,000	\$147,000	0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	0	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	0	0.0%
TOTAL	\$130,520	\$147,000	\$147,000	\$147,000	\$0	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SUPPORT SERVICES

TOTAL SUPPORT SERVICES

	<u>Actual</u> <u>2009-10</u>	<u>Proposed</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	<u>Increase/ (Decrease)</u> <u>Amount</u>	<u>%</u>
100 Salaries	\$25,061,186	\$25,893,153	\$25,421,396	\$25,171,045	(\$250,351)	-1.0%
200 Benefits	9,439,584	11,010,630	10,073,711	11,359,063	1,285,352	12.8%
300 Professional & Technical Svces	1,802,107	2,003,506	1,923,506	1,794,192	(129,314)	-6.7%
400 Purchased Property Services	3,855,938	4,107,210	3,737,212	3,913,442	176,230	4.7%
500 Other Purchased Services	13,425,819	14,601,258	14,064,758	13,772,379	(292,379)	-2.1%
600 Supplies	2,762,478	2,870,285	2,854,485	2,895,895	41,410	1.5%
700 Property	251,397	151,097	151,097	231,845	80,748	53.4%
800 Other Objects	107,879	147,547	147,547	104,112	(43,436)	-29.4%
900 Other Financing Uses	<u>0</u>	<u>20,050</u>	<u>20,050</u>	<u>25,823</u>	<u>5,773</u>	<u>0.0%</u>
TOTAL	<u>\$56,706,388</u>	<u>\$60,804,736</u>	<u>\$58,393,762</u>	<u>\$59,267,795</u>	<u>\$874,033</u>	<u>1.5%</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SUPPORT SERVICES

SUPPORT SERVICES represents 29.35% of the budget. It includes the people and programs to support and enhance the instruction program for our 11,835 students.

2100 PUPIL PERSONNEL SERVICES Pupil Personnel Services are activities designed to assess and improve the well-being of students and to supplement the teaching process. Included in this function are guidance counselors, attendance personnel, social workers, caseworkers, psychological services, and District management of these services.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$4,986,093	\$5,245,699	\$5,245,699	\$5,253,577

The salaries of a Student Services Director, Pupil Services Supervisor, 38.0 guidance counselors, 3 Crisis Intervention Specialists, 7 caseworkers, 1.0 social worker, 16.4 psychologists, 12.0 clerical personnel, 3 Security/Greeters and \$60,415 for extra-duty payments covering summer guidance and psychological testing.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,527,866	\$1,981,326	\$1,792,109	\$2,100,692

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$98,873	\$152,300	\$152,300	\$149,080

For contracted services requiring persons with specialized skills and knowledge. Includes \$71,000 for COAD, \$44,000 for student psychological testing services, \$6,000 for Security Risk Assessment, \$21,910 for psychiatric services, \$1,000 for annual guidance assistance and \$5,170 paid out of the schools' per pupil allocation budgets.

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$550	\$550	\$425

Rental and repair of guidance equipment all paid by schools' per pupil allocations.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$21,169	\$45,345	\$45,345	\$44,090

Includes guidance counselors and prevention specialists' travel and mileage reimbursement, printing and postage paid out of the schools' per pupil allocation (\$4,140). Also includes printing of student discipline manual, school calendars, student brochures, and attendance materials (\$10,300); telephone and postage (\$13,400), advertising (\$1,800) and travel and mileage reimbursement (\$6,650) to support pupil personnel and attendance functions. This category includes \$7,800 of federal program expenditures

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$85,062	\$74,050	\$74,050	\$61,203

Guidance department's supplies, books/periodicals paid out of the schools' per pupil allocations (\$20,353), supplies and testing materials for pupil personnel offices (\$40,450). This category includes \$1,400 of federal program expenditures.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$5,803	\$400	\$400	\$1,050

Provides for equipment for the guidance department and other office areas in this function.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,219	\$4,068	\$4,068	\$4,358

Dues and fees for membership in professional organizations or associations, \$1,580 paid out of the schools' per pupil allocation budgets.

2200 INSTRUCTIONAL STAFF SUPPORT These activities advise, assist and support the instructional staff in providing learning experiences for students. Included in this function are library services, audiovisual services, curriculum supervision and development, and staff development.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,605,099	\$2,847,415	\$2,847,415	\$2,936,147

The salaries of 5.0 curriculum supervisors, supervisor of instructional technology, program director of professional development, 16.0 librarians, 2.5 secretaries, 3.0 library clerks, 13.0 library aides. Also includes teacher extra-duty payments, teacher induction program (\$50,000). This category includes \$170,036 of federal program expenditures.

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,205,636	\$2,303,396	\$2,361,674	\$2,467,700

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs. Also includes tuition reimbursement (\$1,293,736)

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$164,263	\$240,860	\$240,860	\$94,913

Includes \$900 for contracted services related to teacher induction, \$86,338 related to federal Title programs and \$7,675 paid out of the schools' per pupil allocation.

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$9,612	\$17,700	\$17,700	\$11,600

Services purchased to repair and maintain equipment. Items are school audiovisual and library equipment repairs (\$1,600) paid out of the schools' per pupil allocation budgets. Also includes repairs, rentals and maintenance items for Director of Curriculum and Staff Development, and the curriculum supervisors' offices (\$10,000).

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$94,295	\$98,065	\$98,065	\$63,925

Includes postage and communications (\$11,371), printing for student exams and other instructional support materials (\$4,198). Also includes inservice travel and travel/mileage reimbursement for instructional support staff (\$11,286) and telephone lines and travel paid out of the schools' per pupil allocation (\$2,080). This category includes \$34,990 of federal program expenditures.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$276,524	\$277,796	\$277,796	\$252,571

Includes \$146,131 for audiovisual and library books, periodicals, reference binding and repair and supplies paid out of the schools' per pupil allocation budgets; \$44,240 for instructional support staff's supplies, \$11,000 for teacher induction and 45,000 for library subscriptions. This category includes \$6,200 of federal program expenditures.

700 Property

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$18,159	\$24,647	\$24,647	\$22,445

Provides for the purchase of equipment for this function for library and audiovisual equipment paid out of the schools' per pupil allocation budgets.

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$15,207	\$12,345	\$12,345	\$15,440

Dues and fees for membership in professional organizations or associations for instructional support staff. Includes \$765 paid out of the schools' per pupil allocation.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

2300 ADMINISTRATION This function includes those activities concerned with establishing and administering policy. Included under this category are the offices of the principals, the Office of the Superintendent, Human Resources Department, legal services, tax collection services, and Board of Education services.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$6,874,882	\$6,564,621	\$6,387,921	\$6,222,683

The salaries of the Superintendent, Assistant Superintendent, Director of Elem Education, 16.0 principals, 15.0 assistant principals, Director of Human Resources, Public Relations Director and 1.0 clerical staff for Public Relations, 1.0 real estate tax supervisor and 1.0 clerk, 1.0 Benefits Specialist, 1.0 benefits clerk, 1.0 Personnel Specialist, 1.0 Employee Relations Specialist, 1 Human Resources clerks/secretaries, 1 clerical staff for the Assistant Superintendent, 1 clerical staff for the Director of Education, 1 clerical staff for the Program Director of Education and 1.0 clerical staff for the Superintendent and 38.0 clerical staff for building principals.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$2,018,025	\$2,481,929	\$2,182,330	\$2,488,026

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$936,457	\$1,008,546	\$928,546	\$889,540

Includes real estate tax collectors' fees, earned income, transfer, delinquent tax collection, and lockbox fees (\$466,497), legal and other professional services (\$215,800), volunteer tax credit pilot program (\$19,600), audit and Board consultants (\$28,800), pre-employment physicals (\$16,990), labor relations (\$120,878) and teacher induction (\$10,000). Also includes professional and technical services used by building principals and paid out of schools' per pupil allocation budgets (\$8,475). This category includes \$2,500 of federal program expenditures.

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$21,529	\$37,047	\$37,047	\$36,142

Includes \$12,290 for schools' repairs and leases paid out of the per pupil allocation budgets and \$23,852 for repairs and leases for other offices in the administration function.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$193,124	\$337,857	\$285,357	\$269,338

This category includes postage /communications (\$55,200), printing (\$22,667) and mileage reimbursement/travel (\$20,800) paid out of the schools' per pupil allocation budgets; postage & printing for Committee meetings, Board meetings, District coordinating council, Excel and Update newsletters, partnership program, site-based management training, and District public relations brochure (\$46,000), postage for tax bills (\$20,516); recruiting and employee relations expenses (\$20,605); Board and tax collector official bonds (\$14,500); School Board advertising (\$7,200) and other advertising (\$3,500); School Board liability insurance (\$50,000); and mileage/travel reimbursement (\$8,350).

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$154,476	\$174,531	\$158,731	\$166,461

Office supplies & professional books/periodicals paid out of the schools' per pupil allocation (\$103,515); tax bill forms (\$8,000); Human Resources forms (\$11,211); and other supplies and professional books/periodicals for this function (\$43,735).

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$52,533	\$23,975	\$23,975	\$31,100

Provides for the purchase or replacement of equipment paid out of the schools' per pupil allocation budgets (\$26,200) and administration offices (\$6,900).

800 Other Projects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$56,155	\$73,459	\$73,459	\$62,759

Dues and fees for memberships in professional organizations or associations including \$25,075 for the National & Pennsylvania School Boards Associations. Also includes school building memberships (\$18,515) and other professional dues (\$19,169) in this category.

2400 PUPIL HEALTH Provides medical and dental services to our students and to students attending non-public schools in our District.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,331,128	\$1,441,511	\$1,441,511	\$1,401,422

The salaries of 15.6 certified nurses and 9.4 RNs/LPNs, \$3,000 for extra-duty payments, and subject chairperson contract.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$473,320	\$544,425	\$492,469	\$560,333

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$36,811	\$35,500	\$35,500	\$40,500

Includes \$1,000 for student medical examinations \$1,000 for dental services; \$2,500 for other health related items and \$36,000 for substitute coverage.

400 Purchased Property Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$390	\$3,750	\$3,750	\$3,350

Services to repair and maintain equipment in school nurses' offices of which \$1,450 is paid by the schools' per pupil allocation.

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,675	\$4,200	\$4,200	\$5,235

Includes \$935 for travel/mileage reimbursement for school nurses' offices and other purchased services paid out of the schools' per pupil allocation budgets, travel and mileage reimbursement (\$1,000) and printing \$1,300. This category includes \$100 of federal program expenditures.

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$18,501	\$34,947	\$34,947	\$34,775

Medical supplies for the schools' nursing offices (\$27,175) paid out of the schools' per pupil allocation budgets and dental/medical supplies (\$1,500). This category includes \$6,100 of federal program expenditures.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$0	\$1,575	\$1,575	\$500

Provides for equipment paid out of the Supervisor's offices in this function.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$250	\$1,025	\$1,025	\$625

Professional dues for schools' nursing offices paid out of the schools' per pupil allocation budgets.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

2500 BUSINESS Activities associated with the fiscal operation of the District. This function includes accounting, budgeting, payroll, purchasing, duplicating, and the receiving, investing, and disbursing of General and Student Activity Funds.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$1,039,849	\$1,002,915	\$1,002,915	\$986,933	Includes salary for the Director of Business Affairs, Asst. Director of Business Affairs, Controller, Purchasing Agent, Payroll Supervisor, 1 accountant, central office receptionist, Copy Center Technician, and 6.0 secretarial/clerical personnel in the Business Office.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$352,987	\$378,778	\$342,630	\$394,607	The cost for the School District's contribution to the Public School Employee's Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$25,525	\$46,850	\$46,850	\$46,954	Services which require persons or firms with specialized skills.

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$6,951	\$8,515	\$8,515	\$11,700	Services purchased to repair, maintain or rent computer and office equipment.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$22,528	\$28,690	\$28,690	\$27,840	Includes postage for Accounts Payable , advertising for bids printing of budget document and other Business Office reports and travel/mileage reimbursement for Business Office staff.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$13,244	\$21,560	\$21,560	(\$15,615)	Includes books, newsletters, bank check supplies for Payroll and Accounts Payable, Business Office forms, and general supplies for the operation of this function.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

700 Property

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$508	\$1,000	\$1,000	\$1,000	Includes the purchase of office equipment.

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$16,133	\$30,650	\$30,650	\$130	Primarily checking account bank fees and debt service paying agent fees for the District's bond issues.

900 Indirect Costs

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$0	\$20,050	\$20,050	\$25,823	Indirect costs associated with Federal Programs.

2600 OPERATIONS/FACILITIES MAINTENANCE SERVICES Activities concerned with maintaining the buildings, grounds, and equipment in an effective, safe working condition.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$6,967,821	\$7,456,063	\$7,161,006	\$7,025,151	Includes the Director of Facilities & Operations, 2 supervisors, 3 coordinators, 1 mail person, 15 head custodians, 9 grounds keepers, 12 central maintenance workers, 1 mechanic, 91 building maintenance/custodial employees, and 1.8 night security guards. Also includes 2 secretarial/clerical personnel.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$2,448,562	\$2,815,982	\$2,446,443	\$2,808,878	The cost for the School District's contribution to the Public School Employees' Retirement Fund (8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$117,357	\$100,000	\$100,000	\$125,000	Included are annual fees for boiler and elevator certificates, and Health Department inspections, fees for site studies and other design services.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

400 Purchased Property Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$3,711,323	\$3,924,175	\$3,554,175	\$3,748,100

Services are: electricity-\$2,300,000; water/sewage-\$515,000; trash removal-\$140,000. Also includes repair/maintenance for: HVAC-\$340,000; roofs-\$5,000; asbestos-\$2,500; custodial equipment & related items (pest control, fire extinguishers)-\$63,000; electrical \$70,000; vehicles-\$18,000; special items (elevators, sprinklers, alarms)-\$38,000; other items-\$114,600; and rental of compressors, jackhammers, etc.-\$17,000. Also includes pool rental & Melton Center Rental \$125,000.

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$536,404	\$672,131	\$588,131	\$584,746

The major items are property/auto insurance-\$162,000 liability insurance-\$160,000; insurance for underground tanks-\$13,000; telephones-\$194,546; advertising-\$1,500; printing-\$700; postage and other office communications-\$50,000; and travel/mileage reimbursement-\$4,500

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,988,467	\$2,073,300	\$2,073,300	\$2,222,500

The largest item is heating fuel-\$1,250,000. The remainder provides for: custodial \$220,000; electrical \$88,000; grounds-\$200,000 (fertilizer, salt, playground woodcarpet, grass seed, infield mix, track materials); vehicle supplies-\$63,000; gasoline/diesel fuel-\$120,000 HVAC-\$95,000; plumbing-\$70,000; roofing-\$5,000; carpentry-\$60,000, and other supplies-\$51,500.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$160,282	\$99,000	\$99,000	\$175,000

Includes replacement costs for additional equipment or equipment that is no longer serviceable: custodial-\$81,000, electrical \$10,000, motorpool \$12,000, HVAC \$10,000 and warehouse-\$62,000.

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$15,211	\$22,900	\$22,900	\$17,700

Dues and fees for memberships in professional organizations/associations and subscriptions to technical journals.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

2700 STUDENT TRANSPORTATION Includes those activities concerned with transporting 11,835 public school students and 4,800 students to 80 non-public schools to and from school as provided by law. Also includes the transportation of our special students by the Intermediate Unit.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$211,468	\$207,119	\$207,119	\$220,367

The salaries of the transportation manager, assistant manager and 2 employees.

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$77,410	\$78,224	\$70,759	\$88,110

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$19,440	\$33,500	\$33,500	\$33,000

Software support services for bus scheduling.

400 Purchased Property Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$1,415	\$3,500	\$3,500	\$2,500

Services purchased to repair and maintain equipment in the Transportation Department.

500 Other Purchased Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$12,411,202	\$13,199,320	\$12,849,320	\$12,587,588

Provides \$4,561,488 to transport public students, \$4,427,000 to transport non-public students, and \$3,539,056 to transport children assigned to special education programs outside of the District and \$43,044 for the CCIU Alternative Education Program transportation. Also includes \$17,000 for advertising, printing, and travel/mileage reimbursement expenses.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$6,227	\$8,100	\$8,100	\$8,000	Supplies for operating the student transportation function.

700 Property

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$4,622	\$500	\$500	\$750	New or replacement equipment for the transportation function.

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$350	\$1,100	\$1,100	\$1,100	Dues and fees for membership in professional associations.

2800 CENTRAL SUPPORT SERVICE Activities such as data processing, research, development, and evaluation which support other instructional and supporting services.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$1,044,845	\$1,127,810	\$1,127,810	\$1,124,766	Salaries for Director of Technology, IT Services manager, network administrator, 2 help desk associates, 3 network support specialists, 4 tech support specialists, information specialist, webmaster, 2 database specialist and 2 secretaries. Also included are teacher extra-duty payments for research and evaluation activities (\$8,000).

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$335,780	\$426,570	\$385,298	\$450,717	The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$403,381	\$385,950	\$385,950	\$415,205	For contracted services requiring persons with special skills and knowledge including data processing services, networking and research and evaluation. Includes \$4,500 of Federal Program expenditures.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$104,719	\$111,973	\$111,975	\$99,625	System software and hardware maintenance contract for the student and financial systems, and office equipment rentals.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$14,900	\$68,650	\$18,650	\$42,617	Includes travel/mileage reimbursements and printing related to the offices of technology and assessment.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$219,977	\$206,001	\$206,001	\$166,000	Supplies and materials needed for computer equipment as well as computer software.

700 Property

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$9,489	\$0	\$0	\$0	Furniture and equipment for network support and maintenance, includes routers and switches.

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$3,354	\$2,000	\$2,000	\$2,000	Dues and fees associated with student assessment and the technology department.

2900 OTHER SUPPORT SERVICES All other support services not otherwise classified.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$130,520	\$147,000	\$147,000	\$147,000	Payment for CCIU Core Services.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$0	\$0	\$0	\$0	Supplies for the Federal Title I Program.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

NON-INSTRUCTIONAL (3000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

STUDENT ACTIVITIES & COMMUNITY SERVICES

3200

STUDENT ACTIVITIES

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,610,803	\$2,568,813	\$2,568,813	\$2,567,062	(\$1,751)	-0.1%
200 Benefits	\$440,363	\$970,181	\$877,594	\$1,026,393	148,799	17.0%
300 Professional & Technical Svces	\$153,461	\$122,290	\$122,290	\$127,521	5,231	4.3%
400 Purchased Property Services	\$17,906	\$39,275	\$39,275	\$36,100	(3,175)	-8.1%
500 Other Purchased Services	\$309,570	\$384,533	\$384,533	\$379,629	(4,904)	-1.3%
600 Supplies	\$266,322	\$166,360	\$166,360	\$154,608	(11,752)	-7.1%
700 Property	\$11,490	\$15,300	\$15,300	\$20,900	5,600	36.6%
800 Other Objects	<u>\$40,547</u>	<u>\$187,821</u>	<u>\$187,821</u>	<u>\$174,936</u>	<u>(12,885)</u>	<u>-6.9%</u>
TOTAL	\$3,850,462	\$4,454,573	\$4,361,986	\$4,487,149	\$125,163	2.9%

3300

COMMUNITY SERVICES

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$19,419	\$4,000	\$4,000	\$4,000	\$0	0.0%
200 Benefits	\$2,735	\$1,961	\$1,367	\$2,649	1,283	0.0%
300 Professional & Technical Svces	\$74,182	\$98,026	\$98,025	\$91,100	(6,925)	-7.1%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$1,003	\$1,000	\$1,000	\$1,700	700	0.0%
600 Supplies	\$19,653	\$2,000	\$2,000	\$6,000	4,000	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$0	<u>\$650</u>	<u>\$650</u>	<u>\$650</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$116,992	\$107,637	\$107,042	\$106,099	(\$943)	-0.9%

TOTAL STUDENT ACTIVITIES AND COMMUNITY SERVICE

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) <u>Amount</u>	<u>%</u>
100 Salaries	\$2,630,222	\$2,572,813	\$2,572,813	\$2,571,062	(\$1,751)	-0.1%
200 Benefits	443,098	972,142	878,960	1,029,042	150,082	17.1%
300 Professional & Technical Svces	227,643	220,316	220,315	218,621	(1,694)	-0.8%
400 Purchased Property Services	17,906	39,275	39,275	36,100	(3,175)	-8.1%
500 Other Purchased Services	310,573	385,533	385,533	381,329	(4,204)	-1.1%
600 Supplies	285,975	168,360	168,360	160,608	(7,752)	-4.6%
700 Property	11,490	15,300	15,300	20,900	5,600	36.6%
800 Other Objects	<u>40,547</u>	<u>188,471</u>	<u>188,471</u>	<u>175,586</u>	<u>(12,885)</u>	<u>-6.8%</u>
TOTAL	<u>\$3,967,454</u>	<u>\$4,562,210</u>	<u>\$4,469,028</u>	<u>\$4,593,248</u>	<u>\$124,220</u>	<u>2.8%</u>

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

NON-INSTRUCTIONAL SERVICES

NON-INSTRUCTIONAL SERVICES represent 2.28% of the budget. It includes school-sponsored athletics, student activities, and community services provided for our students and staff.

3200 STUDENT ACTIVITIES In addition to our instructional programs, various athletic and non-athletic activities, under the supervision of our staff, are available to our students.

100 Salaries

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$2,610,803	\$2,568,813	\$2,568,813	\$2,567,062

The salaries of 3.0 faculty managers 3.0 athletic trainers and 3 clerical positions. Also included are the supplemental contracts for activity advisors and for coaches of our various school-sponsored sports.

200 Benefits

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$440,363	\$970,181	\$877,594	\$1,026,393

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$153,461	\$122,290	\$122,290	\$127,521

Includes \$24,000 for athletic trainers and other services related to off-site practice locations. Also represents provision for officials at various athletic events paid out of the schools' per pupil allocation budgets(\$103,521).

400 Purchased Property Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$17,906	\$39,275	\$39,275	\$36,100

Items are for reconditioning and refurbishing football and other sports equipment paid out of the schools' per pupil allocation budgets and \$5,000 for music repairs from the Supervisors budget.

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$309,570	\$384,533	\$384,533	\$379,629

The major items are \$259,559 to transport athletic teams, bands, and clubs to events; and \$9,070 for printing and postage, all paid out of the schools' per pupil allocation budgets. Also includes \$13,000 to transport bands to events, \$42,000 for schools' accident insurance coverage, \$53,500 for off-site transportation and post-season game expenses and printing and communications related to the athletic strategic plan (\$2,500).

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

600 Supplies

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$266,322	\$166,360	\$166,360	\$154,608

Includes \$139,608 for uniforms and supplies for the operation of various sports programs paid out of the schools' per pupil allocation budgets and \$15,000 for supplies related to the music program and the athletic strategic plan.

700 Property

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$11,490	\$15,300	\$15,300	\$20,900

Includes \$8,900 for new and replacement equipment for athletic programs paid out of the schools' per pupil allocation budgets, \$12,000 for the centralized budget for major equipment purchases at the middle and high schools

800 Other Objects

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$40,547	\$187,821	\$187,821	\$174,936

Includes \$34,436 for dues and entry fees paid out of the schools' per pupil allocation budgets, \$131,500 of dues and fees paid from gate receipt revenue and \$9,000 to support the music and post season athletic program competitions.

3300 COMMUNITY SERVICES Provides security and crossing guard services to our students and staff.

100 Salaries

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$19,419	\$4,000	\$4,000	\$4,000

Includes the extra-duty payments for Title III and EDK.

200 Benefits

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$2,735	\$1,961	\$1,367	\$2,649

The cost for the School District's contribution to the Public School Employees' Retirement Fund (at 8.65%) and Social Security (at 7.65%) on the above salaries. Also includes projected costs to provide medical, dental, vision, prescription, life, disability, unemployment compensation, workers' compensation insurance for the staff working in these programs.

300 Professional and Technical Services

<u>Actual 2009-10</u>	<u>Budgeted 2010-11</u>	<u>Anticipated 2010-11</u>	<u>Proposed 2011-12</u>
\$74,182	\$98,026	\$98,025	\$91,100

Includes crossing guards and police traffic control at various schools in the District and expenses related to the extended day kindergarten program.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

500 Other Purchased Services

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$1,003	\$1,000	\$1,000	\$1,700	Includes expenses related to the extended day kindergarten program and Federal Title programs.

600 Supplies

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$19,653	\$2,000	\$2,000	\$6,000	Includes expenses related to the Federal Title I and EDK programs.

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	
\$0	\$650	\$650	\$650	Includes expenses related to the Extended Day Kindergarten program.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

FACILITIES ACQUISITION,
CONSTRUCTION and IMPROVEMENT SERVICES
(4000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

4000 FACILITIES CONSTRUCTION & IMPROVEMENT

	<u>Actual</u> <u>2009-10</u>	<u>Proposed</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>	<u>Increase/</u> <u>(Decrease)</u> <u>Amount</u>	<u>%</u>
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	\$0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	\$0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	\$0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	\$0	0.0%
700 Property	\$389,873	\$687,000	\$787,000	\$731,200	(\$55,800)	-7.1%
800 Other Objects	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL	\$389,873	\$687,000	\$787,000	\$731,200	(\$55,800)	-7.1%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

FACILITIES ACQUISITION, CONSTRUCTION and IMPROVEMENTS

Those activities concerned with the installation, replacement, or extension of service systems and other built-in equipment and the improvement of sites represent .36% of the budget

4100 SITE IMPROVEMENT SERVICES-ADDITIONAL Activities concerned with the initial improvement of sites.

700 Property

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$0	\$0	\$0	\$0

4200 SITE IMPROVEMENT SERVICES - REPLACEMENT Activities concerned with maintaining and improving sites.

400 Purchased Property Services

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$0	\$0	\$0	\$0

4500 BUILDING IMPROVEMENT SERVICES - ADDITIONAL Includes installation or extension of services systems and other built-in equipment.

700 Property

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$389,873	\$687,000	\$787,000	\$731,200

Includes building renovation projects, excluding deferred maintenance, in school facilities, such as lighting, ceilings, floors, public address systems, and electrical systems.

4600 BUILDING IMPROVEMENTS SERVICES - REPLACEMENT Those activities concerned with the replacement of service systems and other built-in equipment.

400 Purchased Property Services

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$0	\$0	\$0	\$0

Includes purchased services for improving District facilities.

600 Supplies

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$0	\$0	\$0	\$0

Includes supplies for improving District facilities.

700 Property

Actual <u>2009-10</u>	Budgeted <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>
\$0	\$0	\$0	\$0

Includes projects for improving District facilities.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

OTHER FINANCING USES (5000)

Expenditures

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

OTHER FINANCING USES

5100

DEBT SERVICE

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	0	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$12,424,583	\$12,487,310	\$10,258,759	\$12,376,962	2,118,203	20.6%
900 Other Financing Uses	<u>\$13,357,022</u>	<u>\$11,474,000</u>	<u>\$11,024,000</u>	<u>\$12,564,000</u>	<u>1,540,000</u>	<u>14.0%</u>
TOTAL	\$25,781,605	\$23,961,310	\$21,282,759	\$24,940,962	\$3,658,203	17.2%

5200

CAPITAL RESERVE FUND TRANSFER

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	0	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$0	\$0	\$2,525,146	\$367,932	(2,157,214)	0.0%
900 Other Financing Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$0	\$0	\$2,525,146	\$367,932	(\$2,157,214)	0.0%

5900

BUDGETARY RESERVE

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	\$0	\$0	\$0	\$0	0	0.0%
300 Professional & Technical Svces	\$0	\$0	\$0	\$0	0	0.0%
400 Purchased Property Services	\$0	\$0	\$0	\$0	0	0.0%
500 Other Purchased Services	\$0	\$0	\$0	\$0	0	0.0%
600 Supplies	\$0	\$0	\$0	\$0	0	0.0%
700 Property	\$0	\$0	\$0	\$0	0	0.0%
800 Other Objects	\$0	\$0	\$0	\$0	0	0.0%
900 Other Financing Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
TOTAL	\$0	\$0	\$0	\$0	\$0	0.0%

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

OTHER FINANCING USES

TOTAL OTHER FINANCING USES

	Actual <u>2009-10</u>	Proposed <u>2010-11</u>	Anticipated <u>2010-11</u>	Proposed <u>2011-12</u>	Increase/ (Decrease) Amount	%
100 Salaries	\$0	\$0	\$0	\$0	\$0	0.0%
200 Benefits	0	0	0	0	0	0.0%
300 Professional & Technical Svces	0	0	0	0	0	0.0%
400 Purchased Property Services	0	0	0	0	0	0.0%
500 Other Purchased Services	0	0	0	0	0	0.0%
600 Supplies	0	0	0	0	0	0.0%
700 Property	0	0	0	0	0	0.0%
800 Other Objects	12,424,583	12,487,310	12,783,905	12,744,894	(39,011)	-0.3%
900 Other Financing Uses	<u>13,357,022</u>	<u>11,474,000</u>	<u>11,024,000</u>	<u>12,564,000</u>	<u>1,540,000</u>	<u>14.0%</u>
TOTAL	\$25,781,605	\$23,961,310	\$23,807,905	\$25,308,894	\$1,500,989	6.3%
Grand Total	192,705,350	203,076,641	197,407,851	202,732,432	5,324,581	

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

OTHER FINANCING USES

Budget reserve, the contribution to Capital Reserve Fund, and debt service payments (principal and interest) on the debt of the School District represent 12.45% of the budget.

5100 DEBT SERVICE

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$12,424,583	\$12,487,310	\$10,258,759	\$12,376,962

Provides for interest payments on the:
 \$15.69 million G.O.B. refunding Series AA 2002 (\$52,181)
 \$37.9 million G.O.B. refunding Series A 2006 (\$1,653,011)
 \$100.8 million G.O.B. series A 2006 (\$4,753,125)
 \$13.45 million G.O.B. series AA 2006 (\$424,838)
 \$22.2 million G.O.B. refunding Series 2006 (\$915,388)
 \$35.0 million G.O.B. refunding Series 2006A (\$1,582,148)
 \$10.0 million G.O.B. 2007 (\$368,394)
 \$10.7 million G.O.B. refunding series 2009 (\$98,646)
 \$22.3 million G.O.B. refundings series 2010 (\$464,038)
 \$10.0 million G.O.B. refundings series 2010 A (\$178,594)
 \$28.2 million G.O.B. refundings series 2010 AA(\$994,063)
 \$10.0 million G.O.B. series of 2011(\$250,963)
 \$10.0 million Emmaus Note 2009 (\$399,661)
 Also provides interest on the Delaware Valley Regional Finance Authority (DELVAL) Notes (\$176,912) and \$65,000 for refunds of prior year tax receipts as a result of assessment appeals.

900 Other Financing Uses

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$13,357,022	\$11,474,000	\$11,024,000	\$12,564,000

Provides for principal payments on the:
 \$15.69 million G.O.B. refunding Series AA 2002 (\$1,265,000)
 \$37.9 million G.O.B. refunding Series A 2006 (\$5,000)
 \$100.8 million G.O.B. series A 2006 (\$1,910,000)
 \$13.45 million G.O.B. series AA 2006 (\$1,705,000)
 \$22.2 million G.O.B. refunding Series 2006 (\$115,000)
 \$35.0 million G.O.B. refunding Series A 2006 (\$140,000)
 \$10.0 million G.O.B. 2007 (\$365,000)
 \$10.7 million G.O.B. refunding series 2009 (\$695,000)
 \$10.0 million G.O.B. refundings series 2010 A (\$605,000)
 \$22.3 million G.O.B. refundings series 2010 (\$2,950,000)
 \$28.2 million G.O.B. refundings series 2010 AA(\$1,780,000)
 \$10.0 million G.O.B. series of 2011(\$5,000)
 \$10.0 million Emmaus Note 2009 (\$5,000)
 Also provides principal on the Delaware Valley Regional Finance Authority (DELVAL) Notes (\$1,019,000)

5200 CAPITAL RESERVE FUND TRANSFER

900 Other Financing Uses

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Transfer of money from the General Fund to the Capital Reserve Fund. The primary purpose is to fund major District maintenance and construction projects.

5900 BUDGETARY RESERVE

800 Other Objects

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Amount budgeted to provide for operating contingencies such as unpredictable changes in the cost of goods/services and the occurrence of events which are vaguely perceptible during the time of budget preparation but which, nevertheless, may require expenditures by the school system during the year for which the budget is being prepared.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

OTHER EXPENSE INFORMATION

for

2011-12

Positions	Func	Acct	Prog	2010-11 Actual				2011-12 Additions				2011-12 Budget				
				ELM	MID	HS	OTH	ELM	MID	HS	OTH	ELM	MID	HS	OTH	
				Elem	Middle	High	Other	Elem	Middle	High	Other	Elem	Middle	High	Other	Total
School Administration																
Superintendent	2360	111	52	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Assistant Superintendent	2360	111	52B	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Elementary Director of Education	2360	111	52E	10.00	9.00	12.00	1.00	-	-	-	-	-	-	-	1.00	1.00
Principals and Asst. Principals	2380	111	40	-	-	-	31.00	-	-	12.00	-	10.00	9.00	12.00	-	31.00
Technology Director	2818	111	10	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Human Resources Director/Prog Director	2340	111	54	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Business Affairs Director/Asst. Director	2500	111	55	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Facilities & Operations Director	2610	111	71	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Pupil Services Director	2110	111	18	10.00	9.00	12.00	1.00	-	-	-	-	10.00	9.00	12.00	1.00	40.00
Total				10.00	9.00	12.00	23.00	-	-	-	-	10.00	9.00	12.00	9.00	40.00
Language Arts Supervisor	2260	111	6	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Social Studies Supervisor	2260	111	20	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Program Director - Prof Development	2260	111	53	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Mathematics Supervisor	2260	111	15	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Science Supervisor	2260	111	19	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Instructional Technology Coordinator	2270	111	10	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Program Director - Communications	2370	111	52	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
IT Services Coordinator	2840	111	50z	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
ESL	2260	111	02	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Special Education Supervisors	1200	111	21	-	-	-	3.00	-	-	-	-	-	-	-	3.00	3.00
Pupil Services Supervisor	2110	111	18	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Gifted	1243	111	21A	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Athletic Director	3200	111	30S	-	-	3.00	1.00	-	-	3.00	-	-	-	3.00	3.00	3.00
Total				10.00	9.00	15.00	23.00	-	-	15.00	-	10.00	9.00	15.00	14.00	17.00
Management Total																
Full Day KG	1100	121	08F	5.00	-	-	5.00	-	-	-	-	5.00	-	-	-	5.00
1/2 Day KG	1100	121	09	16.00	-	-	16.00	-	-	-	-	16.00	-	-	-	16.00
1st Grade	1100	121	09	41.00	-	-	41.00	-	-	-	-	41.00	-	-	-	41.00
2nd Grade	1100	121	09	40.00	-	-	40.00	-	-	-	-	40.00	-	-	-	40.00
3rd Grade	1100	121	09	36.00	-	-	36.00	-	-	-	-	36.00	-	-	-	36.00
4th Grade	1100	121	09	35.00	-	-	35.00	-	-	-	-	35.00	-	-	-	35.00
5th Grade	1100	121	09	37.00	-	-	37.00	-	-	-	-	37.00	-	-	-	37.00
Art	1100	121	01	9.80	7.10	9.00	25.90	-	-	9.00	-	9.80	7.10	9.00	25.90	9.80
ESL	1100	121	02	10.00	3.40	3.80	17.20	-	-	3.80	-	10.00	3.40	3.80	17.20	10.00
Eng/Lang Arts	1100	121	06	26.60	34.00	34.00	60.60	-	-	34.00	-	26.60	34.00	34.00	60.60	26.60
World Language	1100	121	07	10.80	25.00	25.00	36.80	-	-	25.00	1.00	10.80	25.00	25.00	36.80	10.80
Computer/Tech Ed	1100	121	10	-	5.00	3.00	8.00	-	-	3.00	-	-	5.00	3.00	8.00	8.00
Health	1100	121	11	-	11.20	13.80	25.00	-	-	13.80	-	-	11.20	13.80	25.00	25.00
Math Resource Specialists/Teachers	1100	121	15	10.00	28.80	35.20	74.00	-	-	35.20	-	10.00	28.80	35.20	74.00	10.00
Phys Ed	1100	121	17	10.80	5.30	8.30	24.40	-	-	8.30	-	10.80	5.30	8.30	24.40	10.80
Science	1100	121	19	-	22.40	39.80	62.20	-	-	39.80	-	-	22.40	39.80	62.20	62.20
Social Studies	1100	121	20	-	22.80	38.90	61.70	-	-	38.90	-	-	22.80	38.90	61.70	61.70
Reading Specialist/Teacher	1100	121	06A	15.90	17.40	8.00	41.30	-	-	8.00	-	15.90	17.40	8.00	41.30	15.90
Reading Specialist (K-2)	1100	121	06B	7.00	-	-	7.00	-	-	-	-	7.00	-	-	-	7.00
Music-Vocal	1100	121	16A	8.80	4.00	3.00	15.80	-	-	3.00	-	8.80	4.00	3.00	15.80	8.80
Music-Instrumental	1100	121	16B	11.00	6.60	4.60	22.20	-	-	4.60	-	11.00	6.60	4.60	22.20	11.00
Adaptive PE	1100	121	17A	1.00	-	-	1.00	-	-	-	-	1.00	-	-	-	1.00
TITLE 1 (federal prog) & FD KG	1490	121	35	4.00	-	-	4.00	-	-	-	-	4.00	-	-	-	4.00
Total				298.30	171.40	226.40	697.10	1.00	-	226.40	-	298.30	171.40	226.40	1.00	697.10
Fam and Cons Science	1340	121	12	-	7.00	6.40	13.40	-	-	6.40	-	-	7.00	6.40	13.40	13.40
Industrial Arts	1350	121	13	-	7.30	2.20	9.50	-	-	2.20	-	-	7.30	2.20	9.50	9.50
Business Education	1360	121	03	-	-	3.90	3.90	-	-	3.90	-	-	-	3.90	3.90	3.90
Marketing	1320	121	04	-	14.30	2.40	2.40	-	-	2.40	-	-	14.30	2.40	2.40	2.40
Total				-	14.30	14.90	29.20	-	-	14.90	-	-	14.30	2.40	2.40	29.20
Special Education Teachers																
Special Education (general)	1200	121	21	-	-	-	6.00	-	-	-	-	-	-	-	-	6.00

Positions	Func	Acct	Prog	2010-11 Actual			2011-12 Additions			2011-12 Budget			Total	
				ELM	MID	HS	ELM	MID	HS	ELM	MID	HS		
				Elem	Middle	High	Elem	Middle	High	Elem	Middle	High	OTH	Total
													Other	
			21C	6.00	2.00	2.00	10.00	-	-	6.00	2.00	2.00	-	10.00
			21C	2.00	1.00	2.00	5.00	-	-	2.00	1.00	2.00	-	5.00
			21F	2.00	1.00	1.00	4.00	-	-	2.00	1.00	1.00	-	4.00
			21F	26.00	17.00	25.00	68.00	-	-	26.00	17.00	25.00	-	68.00
			21	9.00	3.60	3.40	11.60	-	-	9.00	3.60	3.40	11.60	11.60
			21A	45.00	24.60	33.40	120.60	-	-	45.00	24.60	33.40	17.60	16.00
			Total	10.00	12.00	19.00	41.00	-	-	10.00	12.00	19.00	-	120.60
			18B	6.60	3.00	3.00	3.00	-	-	6.60	3.00	3.00	3.00	41.00
			18D	9.80	3.00	3.00	12.60	-	-	9.80	3.00	3.00	0.60	3.00
			18E	10.00	3.00	3.00	16.40	-	-	10.00	3.00	3.00	0.60	12.60
			35	36.40	21.00	28.00	90.00	-	-	36.40	21.00	28.00	4.60	16.40
			14	10.00	3.00	3.00	16.00	-	-	10.00	3.00	3.00	1.00	1.00
			Total	379.70	231.30	302.70	939.70	-	-	379.70	231.30	302.70	23.20	16.00
			30S	2.80	-	2.80	2.80	-	-	2.80	-	2.80	-	2.80
			14A	-	-	-	-	-	-	-	-	-	-	-
			45	-	-	-	-	-	-	-	-	-	-	-
			Total	2.80	-	2.80	2.80	-	-	2.80	-	2.80	-	2.80
			Teacher Total	379.70	231.30	302.70	939.70	-	-	379.70	231.30	302.70	23.20	939.70
Secretarial Staff - Central Office and School Administration														
			52	1.00	-	-	1.00	-	-	-	-	-	-	1.00
			52B	1.00	-	-	1.00	-	-	-	-	-	-	1.00
			53	1.00	-	-	1.00	-	-	-	-	-	-	1.00
			53	1.00	-	-	1.00	-	-	-	-	-	-	1.00
			40	10.00	6.00	12.00	28.00	-	-	10.00	6.00	12.00	-	28.00
			10	1.00	-	-	1.00	-	-	-	-	-	-	1.00
			18A	3.00	3.00	3.00	6.50	-	-	3.00	3.00	3.00	-	6.00
			18B	6.00	-	6.00	6.00	-	-	6.00	-	6.00	-	6.00
			71	2.00	-	2.00	2.00	-	-	2.00	-	2.00	2.00	2.00
			50	2.50	-	2.50	2.50	-	-	2.50	-	2.50	2.50	2.50
			21	5.60	-	5.60	5.60	-	-	5.60	-	5.60	5.60	5.60
			10	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			21A	1.00	-	1.00	1.00	-	-	1.00	-	1.00	-	1.00
			35	0.40	-	0.40	0.40	-	-	0.40	-	0.40	0.40	0.40
			50E	0.50	-	0.50	0.50	-	-	0.50	-	0.50	0.50	0.50
			30S	3.00	-	3.00	3.00	-	-	3.00	-	3.00	-	3.00
			Secretarial Total	10.00	9.00	24.00	61.50	-	-	10.00	9.00	24.00	17.00	60.00
			08F	5.00	-	-	5.00	-	-	5.00	-	-	-	5.00
			02	3.00	3.60	9.40	16.00	-	-	3.00	3.60	9.40	-	16.00
			21C	9.00	2.00	5.00	16.00	-	-	9.00	2.00	5.00	-	16.00
			21C	3.00	2.00	5.00	10.00	-	-	3.00	2.00	5.00	-	10.00
			21F	58.00	30.00	18.00	106.00	-	-	58.00	30.00	18.00	-	106.00
			21F	9.70	2.00	3.00	11.70	-	-	9.70	2.00	3.00	-	11.70
			21H	10.00	3.00	3.00	16.00	-	-	10.00	3.00	3.00	-	16.00
			14	10.00	-	-	10.00	-	-	10.00	-	-	-	10.00
			40	107.70	42.60	40.40	190.70	-	-	107.70	42.60	40.40	-	190.70
			Total	1.66	3.00	2.34	7.00	-	-	1.66	3.00	2.34	-	7.00
			18F	3.40	-	3.00	2.00	-	-	3.40	-	3.00	2.00	2.00
			18D	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			18D	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			18	5.06	3.00	8.34	4.00	-	-	5.06	3.00	8.34	4.00	20.40
			154	1.66	3.00	2.34	7.00	-	-	1.66	3.00	2.34	-	7.00
			141	3.40	-	3.00	2.00	-	-	3.40	-	3.00	2.00	2.00
			141	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			141	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			18	5.06	3.00	8.34	4.00	-	-	5.06	3.00	8.34	4.00	20.40
			154	1.66	3.00	2.34	7.00	-	-	1.66	3.00	2.34	-	7.00
			141	3.40	-	3.00	2.00	-	-	3.40	-	3.00	2.00	2.00
			141	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			141	1.00	-	1.00	1.00	-	-	1.00	-	1.00	1.00	1.00
			18	5.06	3.00	8.34	4.00	-	-	5.06	3.00	8.34	4.00	20.40
			154	1.66	3.00	2.34	7.00	-	-	1.66	3.00	2.34	-	7.00

Positions	Func	Acct	Prog	2010-11 Actual				2011-12 Additions				2011-12 Budget						
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Business Office (Professional)	2500	141	55	-	-	-	4.00	-	-	-	-	-	-	-	-	-	4.00	4.00
Business Office (Professional)	2330	141	55	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Business Office (Hourly Support)	2500	151	55	-	-	-	8.50	-	-	-	(0.50)	-	-	-	-	-	8.00	8.00
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Total				-	-	-	14.50	-	-	-	(0.50)	-	-	-	-	-	14.00	14.00
Communications Office (Hourly Suppt)	2370	151	52	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Total				-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office (Professional)	2700	141	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office (Hourly Support)	2700	151	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Total				-	-	-	4.00	-	-	-	-	-	-	-	-	-	4.00	4.00
Human Resources Office (Professional)	2340	141	55	-	-	-	3.00	-	-	-	-	-	-	-	-	-	3.00	3.00
HR Office (Hourly Support)	2340	151	54	-	-	-	2.00	-	-	-	(1.00)	-	-	-	-	-	1.00	1.00
HR Office (Hourly Support)	2340	151	55	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
HR Office (Hourly Support)	2340	154	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total				-	-	-	6.00	-	-	-	(1.00)	-	-	-	-	-	5.00	5.00
Technology Office (Hourly Support)	2840	151	50z	-	-	-	3.00	-	-	-	-	-	-	-	-	-	3.00	3.00
Technology Office (Professional)	2818	141	10	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Technology Office (Hourly Support)	2818	168	10	-	-	-	12.00	-	-	-	-	-	-	-	-	-	12.00	12.00
Technology Associate	1100	158	10	-	-	-	16.00	-	-	-	-	-	-	-	-	-	16.00	16.00
Total				-	-	-	32.00	-	-	-	-	-	-	-	-	-	32.00	32.00
Head Custodians/ Supervisors	2610	141	71A	10.00	2.50	2.50	3.00	-	-	-	-	-	-	-	-	-	10.00	2.50
Custodians (Hourly Support)	2620	161	71A	27.00	18.00	37.00	8.00	-	-	-	-	-	-	-	-	-	27.00	37.00
Security (Hourly Support)	2620	161	71L	-	-	-	1.80	-	-	-	-	-	-	-	-	-	-	1.80
Maintenance	2620	141	70	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Custodial & Maint Dept (Hourly Support)	2620	161	70	-	-	-	7.00	-	-	-	(2.00)	-	-	-	-	-	5.00	5.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	-	-	-	-	-	-	-	-	-	5.00	5.00
Operations (Professional)	2610	141	71	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Automotive Pool	2620	161	71G	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Grounds Supervisors	2620	141	70F	-	-	-	2.00	-	-	-	-	-	-	-	-	-	2.00	2.00
Grounds (Hourly Support)	2620	161	70F	-	-	-	9.00	-	-	-	-	-	-	-	-	-	9.00	9.00
Mailroom (Hourly Support)	2620	161	71f	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00	1.00
Total				37.00	20.50	39.50	40.80	-	-	-	(2.00)	-	-	-	-	-	37.00	39.50
Support Staff Total				159.76	75.10	112.24	120.80	-	-	-	(5.00)	-	-	-	-	-	159.76	112.24
Grand Total				549.46	315.40	429.94	167.00	-	-	-	(5.00)	-	-	-	-	-	549.46	429.94
							1,464.60											1,459.60

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

2011-12 BUDGET REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

REVENUE SUMMARY

	Actual 2009-10	Budgeted 2010-11	Anticipated 2010-11	Proposed 2011-12
Local Effort				
Current Real Estate Taxes	\$136,999,771	\$140,290,322	\$140,166,422	\$142,593,250
Interim Real Estate Taxes	1,331,749	1,583,600	1,083,600	1,105,300
Public Utility Realty Tax	208,431	145,000	145,000	145,000
Payments in Lieu of Taxes	-	-	-	-
Earned Income Tax	16,457,976	16,666,100	16,263,600	16,751,500
Real Estate Transfer Tax	2,706,839	2,662,200	2,512,200	2,512,200
Delinquent Taxes (All Levies)	3,316,209	3,066,100	3,419,100	3,419,900
Earnings on Investments	287,977	497,300	147,200	161,900
Tuition from Patrons	516,690	534,500	534,500	534,500
Rent and Miscellaneous Income	116,619	381,895	643,400	679,700
Beginning Fund Balance	7,861,943	10,935,341	10,795,400	13,194,257
Total Local Effort	\$169,804,204	\$176,762,358	\$175,710,422	\$181,097,506
State Sources				
Basic Instructional Subsidy	\$7,186,098	\$7,334,900	\$7,324,600	\$6,645,520
Special Education Subsidy	5,068,421	5,087,500	5,028,000	5,028,002
Performance Incentive Awards	-	-	-	-
Tuition for Private Home Placement	50,633	45,000	45,000	45,000
Instructional Support Teams	-	-	-	-
Transportation Subsidy	4,565,114	4,711,100	4,461,100	4,503,800
Vocational Education Subsidy	-	-	-	-
Rent Subsidy	1,544,721	1,052,700	982,398	1,156,789
State Property Tax Reduction	3,734,590	3,708,254	3,708,254	3,708,254
Migratory Children	-	-	-	-
Safe Schools	-	-	-	-
Medical, Dental & Nurse Services	288,670	299,900	273,900	273,900
Homebound Instruction	-	-	-	-
Transitional Grants/Charter School	1,558,427	1,981,000	1,552,500	-
PA Accountability Grants	343,792	343,800	328,600	-
Other State Grants	71,179	-	-	-
Social Security Subsidy	3,278,093	3,458,100	3,337,705	2,264,032
Retirement Subsidy	2,143,155	3,870,000	2,584,100	3,982,500
Classroom to the Future Grant	4,359	-	-	-
Total State Sources	\$29,837,251	\$31,892,254	\$29,626,157	\$27,607,797
Federal Sources				
Other PA Public Schools-IDEA	\$1,296,294	1,291,300	1,291,300	1,304,200
Other Intermediate Sources-SYEP	-	-	-	-
Adult Literacy	5,000	6,360	6,360	6,360
Title I	1,723,089	1,856,200	1,856,200	1,856,200
Title IIA & IID	182,432	337,800	587,800	337,800
Title III	101,929	74,607	74,607	74,607
Title IV-Drug Free Schools	40,545	23,344	23,344	23,544
Title V	-	20,820	20,820	20,820
Title VI	-	-	-	-
Adult Basic Education	19,781	25,098	25,098	25,098
IDEA - Stimulus Funding	959,390	-	750,000	-
Med. Access-Direct Services	597,414	529,800	529,800	529,800
Med. Access-Time Study	125,015	100,200	100,200	100,200
Total Federal Sources	5,050,889	4,265,529	\$5,265,529	\$4,278,629
Other Financing Sources				
Special Revenue Fund Transfers	-	-	-	-
Refund from Local Sources	-	-	-	-
Refunds of Prior Years	5,057	-	-	-
Total Other Financing Sources	5,057	\$0	\$0	\$0
TOTAL	\$204,697,401	\$212,920,141	\$210,602,108	\$212,983,932

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

LOCAL EFFORT

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

WHERE THE MONEY COMES FROM TO SUPPORT OUR SCHOOLS

All monies to support our schools come from taxpayers, either directly to the District (local effort) or indirectly through the state and federal governments (state and federal support).

LOCAL EFFORT

6111 CURRENT REAL ESTATE TAXES

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$136,999,771	\$140,290,322	\$140,166,422	\$142,593,250

The greatest amount of funds is raised from our taxpayers based on a 18.77 mill (Chester County) and 14.54 mill (Delaware County) levy on the assessed valuation of all taxable property within the School District. The amount budgeted represents 96.5% of the tax to be levied; the difference being our experience as to the amount of discounts granted during the discount period and the amount uncollected which will go to lien.

6112 INTERIM REAL ESTATE TAXES

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,331,749	\$1,583,600	\$1,083,600	\$1,105,300

Represents the amount of taxes we anticipate collecting on new construction and additions to existing properties which, because of the completion date, do not appear on the regular tax duplicate. This year's estimate is based on historical data and the expected new construction in the area as determined by the number of building permits issued by municipalities.

6113 PUBLIC UTILITY REALTY TAX

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$208,431	\$145,000	\$145,000	\$145,000

The District's portion of the tax as collected by the Commonwealth based on the assessed valuation of the utility properties in the District. This tax was collected by the utility from the taxpayer as a part of the service bill.

6151 EARNED INCOME TAX

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$16,457,976	\$16,666,100	\$16,263,600	\$16,751,500

The District's portion (one-half percent) of the one percent earned income tax on all residents of the School District, except those residents working in Philadelphia and out-of-state who pay a tax on income where they work.

6153 REAL ESTATE TRANSFER TAX

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$2,706,839	\$2,662,200	\$2,512,200	\$2,512,200

Transfer tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the District boundaries sold during the year. This tax is equal to one-half percent of the value of the property sold and is paid at the time of the transfer. This year's estimate is based on historical data and anticipated trends for the area.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

6400 DELINQUENT TAXES (ALL LEVIES)

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$3,316,209	\$3,066,100	\$3,419,100	\$3,419,900

Delinquent tax is revenue collected by the County Tax Claim Bureau. Delinquent taxes are real estate taxes that were not paid during the original year of issue. The estimate includes collection factors on unpaid liens as follows: 2011-12 projected liens (20%), 2010-11 liens (40%), 2009-10 liens (60%), and all remaining prior years' liens (70%).

6500 EARNINGS ON INVESTMENTS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$287,977	\$497,300	\$147,200	\$161,900

The estimated interest the District will earn through its cash management program on general fund investments - average investments \$75.9 million earning .02% annually.

6940 TUITION FROM PATRONS AND OTHER LEA'S

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$516,690	\$534,500	\$534,500	\$534,500

Tuition we will receive from students, their parents/guardians for participation in the District's summer school programs and Outdoor Education Program. Monies received for providing services to pupils of another Local Education Agency. Includes tuition received from the resident school district for students placed by the courts and for institutional children placed in the District's educational programs.

6990 MISCELLANEOUS REVENUE

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$116,619	\$381,895	\$643,400	\$679,700

Represents the amount the District anticipates receiving from miscellaneous sources. The source of revenue in this category includes refunds from prior year expenditures and rent received from various organizations or groups for the use of the District's buildings and facilities.

0770 BEGINNING UNRESERVED FUND BALANCE

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$7,861,943	\$10,935,341	\$10,795,400	\$13,194,257

The Fund Balance appropriation represents the equity of prior years' operation that is being committed to the 2010-11 operation. Adequate fund balance levels are recommended to be at least equal to one month's operating expenditures (8.3%). Bond raters such as Moody's evaluate the financial stability of the District based on several factors, one of which is adequate fund balance. The projected balance to be carried forward into the 2011-12 year is \$13,194,257.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

STATE SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

STATE SOURCES

7110 BASIC INSTRUCTIONAL SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$7,186,098	\$7,334,900	\$7,324,600	\$6,645,520

The instructional subsidy is the largest single source of revenue from the state. This funding was reduced in the Governor's proposed budget as a result of loss of the one-time federal stimulus money used to back fill this subsidy in previous years.

7270 SPECIAL EDUCATION OF EXCEPTIONAL PUPILS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$5,068,421	\$5,087,500	\$5,028,000	\$5,028,002

This funding for students identified with special needs was frozen in the Governor's proposed budget for 2011-12.

7140 TRANS. GRANTS/CHARTER SCHOOL SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,558,427	\$1,981,000	\$1,552,500	\$0

Revenue received in prior years from the state to fund charter schools' initiative. The state subsidy received included revenue for transitional grants, non-public student transfers, and up to 30% reimbursement for charter school expenditures from the previous year. This was eliminated in the Governor's proposed budget for 2011-12.

7500 PA ACCOUNTABILITY GRANTS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$343,792	\$343,800	\$328,600	\$0

Revenue received in prior years from the state to implement research-based programs to boost student achievement. The District used these funds to fund a portion of the full day kindergarten program. This revenue was eliminated in the Governor's proposed budget for 2011-12.

7160 TUITION FOR PRIVATE HOME PLACEMENT

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$50,633	\$45,000	\$45,000	\$45,000

This state reimbursement is for providing education to non-resident orphaned children placed in private homes by court order. It also includes those non-resident inmates of children's institutions whose district of residence cannot be determined.

7310 TRANSPORTATION SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$4,565,114	\$4,711,100	\$4,461,100	\$4,503,800

This is a reimbursement to the District for the operation of a school busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is eligible for the transportation subsidy based on factors including the number of public & non-public students, students transported due to hazardous conditions, the approved cost of transportation, and market value of real estate.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

7340 PROPERTY TAX REDUCTION ALLOCATION

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$3,734,590	\$3,708,254	\$3,708,254	\$3,708,254

Revenue received from the Commonwealth to be distributed as property tax reduction to eligible homestead/farmsted property owners within the District. This allocation is derived from state gaming revenues and the sterling act credits received from Philadelphia.

7250 MIGRATORY STUDENT SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Revenue received from the Commonwealth as subsidy for attendance of migratory children in the District.

7320 RENT SUBSIDY

<u>Actual</u> <u>2003-04</u>	<u>Budgeted</u> <u>2004-05</u>	<u>Anticipated</u> <u>2004-05</u>	<u>Proposed</u> <u>2011-12</u>
\$1,544,721	\$1,052,700	\$982,398	\$1,156,789

Reimbursement for building projects on a basis of approved costs times our permanent reimbursement ratio of 27.54 percent. Our budgeted revenue includes rental subsidy for our anticipated debt service payments.

7330-7340 MEDICAL/DENTAL/NURSING SERVICES

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$288,670	\$299,900	\$273,900	\$273,900

Represents medical & nursing services reimbursement at \$8.60 per ADM, \$2.00 per student receiving dental hygiene services, and \$9.70 per ADM for additional Act 25 funding.

7810 SOCIAL SECURITY SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$3,278,093	\$3,458,100	\$3,337,705	\$2,264,032

The Governor's proposed budget includes a change in the formula used to determine District funding. Act 29 of 1994 included provisions to apply the state aid ratio to the social security subsidy until 2011-12. This year's formula establishes the reimbursement rate for all employees hired after 7-2-94 at the aid ratio of .15.

7820 RETIREMENT SUBSIDY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$2,143,155	\$3,870,000	\$2,584,100	\$3,982,500

According to Act 29 of 1994, effective 7/1/95, the Commonwealth will reimburse the School District for 1/2 of the employer's share of contributions to Public School Employees' Retirement System (PSERS). Prior to this date, the state made payments directly to PSERS. Act 29 of 1994 includes provisions to apply the state aid ratio to the retirement subsidy, although at this time the minimum reimbursement is defined as full funding of 1/2 of the employer's share.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

FEDERAL SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

FEDERAL SOURCES

6831 IDEA

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,296,294	\$1,291,300	\$1,291,300	\$1,304,200

Federal revenue received from the Chester County Intermediate Unit to fund the Individuals with Disabilities Educational Act (IDEA).

6839 SUMMER YOUTH EMPLOY.-INTERM SOURCES

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Federal revenue received through the county to provide training and summer employment opportunities for disadvantaged youth (SYEP).

7280 ADULT LITERACY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$5,000	\$6,360	\$6,360	\$6,360

State revenue received to provide for the Adult Literacy Program.

8514 TITLE I-IMPROVING ACADEMIC ACHIEVEMENT

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$1,723,089	\$1,856,200	\$1,856,200	\$1,856,200

Funds received to enhance reading services for the educationally disadvantaged. Funding is also included for Glen Mills School, St. Agnes, St. Simon and Jude, St. Maximillian and other non-public schools through the Chester County Intermediate Unit.

8515 TITLE II-IMPROVING TEACHER QUALITY

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$182,432	\$337,800	\$587,800	\$337,800

Funds received for educational technology and improving teacher quality through staff development.

8516 TITLE III-LANGUAGE INSTRUCTION/LIMITED ENGLISH

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$101,929	\$74,607	\$74,607	\$74,607

Funds received to supplement resources and provide translation services for LEP students and for staff development.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

8517 TITLE IV-21st CENTURY SCHOOLS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$40,545	\$23,344	\$23,344	\$23,544

The Safe and Drug Free Schools program is included in this revenue source. This revenue provides for a parenting program as well as student assistance training.

8518 TITLE V- INNOVATIVE PROGRAMS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$20,820	\$20,820	\$20,820

Revenue received is used to supplement the district's K-5 summer school program.

8620 ADULT BASIC EDUCATION

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$19,781	\$25,098	\$25,098	\$25,098

This supplements the adult GED/ESL basic education program.

8701 IDEA - STIMULUS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$959,390	\$0	\$750,000	\$0

This one-time stimulus payment supplements the IDEA program

8810 ACCESS-MEDICAL ASST. REIMBURSEMENTS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$597,414	\$529,800	\$529,800	\$529,800

Direct Service reimbursements are received for related health services as part of a student's Individual Education Plan (IEP).

8820 MEDIAL ASST. REIMBURSEMENT/TRANSPORTATION & ADMIN.

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$125,015	\$100,200	\$100,200	\$100,200

Provides reimbursement for administrative costs incurred in providing health-related services to medical assistance enrolled students.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

OTHER FINANCING SOURCES

REVENUES

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

OTHER FINANCING SOURCES

9320 SPEC. REVENUE FUND TRANSFERS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Transfers from Special Revenue Funds. This category includes transfers from the Capital Reserve Fund.

6991 REFUNDS FROM LOCAL SOURCES

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$0	\$0	\$0	\$0

Refunds are receipts of cash returning all or part of a prior period expenditure. Examples in this category include refunds from our medical insurance carrier and the CCIU.

9500 REFUNDS OF PRIOR YEARS

<u>Actual</u> <u>2009-10</u>	<u>Budgeted</u> <u>2010-11</u>	<u>Anticipated</u> <u>2010-11</u>	<u>Proposed</u> <u>2011-12</u>
\$5,057	\$0	\$0	\$0

Refunds are receipts of cash returning all or part of a prior period expenditure. Examples in this category include refunds from our medical insurance carrier and the CCIU.

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

OTHER GOVERNMENTAL FUNDS

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SPECIAL REVENUE FUND - ATHLETIC FUND

Estimated Fund Balance @ 7/1/11: \$32,500

Revenue: Gate Receipts \$121,000

Total Revenue and Other Financing Sources \$153,500

Expenditures:

Professional and Technical Services	\$103,000
Transportation	\$5,000
Supplies	\$43,500
Other Objects	<u>\$2,000</u>

Total Expenditures \$153,500

Projected Fund Balance at 6/30/12: \$0

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

SECTION 1431 CAPITAL RESERVE FUND

Total Projected Fund Balance @ 7/1/11 **\$14,351,149**

Revenue:

Transfer from General Fund	\$400,000
Interest Income	\$200,000
Arbitrage Rebate	<u>\$0</u>

Total Revenue **\$600,000**

Expenditures:

Transfer to General Fund	\$0
Debt Service - Interest	\$0
Debt Service - Principal	\$0
Technology Expenditures	<u>\$1,949,156</u>

Total Expenditures **\$1,949,156**

Estimated Fund Balance @ 7/1/12 **\$13,001,993**

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

CAPITAL PROJECTS FUND

Projected Fund Balance 7/1/11		<u>\$4,014,744</u>
<u>Revenue:</u>		
Bond Proceeds	\$10,000,000	
Sale of Asset	\$0	
Interim Financing	\$0	
Total Revenue		<u>\$10,000,000</u>
<u>Expenditures:</u>		
Repay Interim Financing	\$0	
Capitalized Interest	\$0	
Site & Building Improvements/Replacements	<u>\$7,481,024</u>	
Total Expenditures		<u>\$7,481,024</u>
Estimated Fund Balance @ 7/1/12		<u>\$6,533,720</u>

Note: This Fund Balance Projection is based upon Capital Project Cash Flows published November 2010

A	B	C	D	E	G	H	I	J	K	L
			Current Project Budget	Cash Disbursements thru June 10	2010/11 Projected Cash Flow	2011/12 Projected Cash Flow	2012/13 Projected Cash Flow	2013/14 Projected Cash Flow	2014/15 Projected Cash Flow	Total Project Expenditures
1	WEST CHESTER AREA SCHOOL DISTRICT									
2	Capital Project Cash Flows - Nov 2010									
3	Existing ESMP Schedule									
4	2	East	56,707,426	55,618,310	464,936	-	-	-	-	56,083,246
5	3	Henderson	50,113,269	49,376,694	338,915	-	-	-	-	49,715,610
6	4	Rustin	66,551,638	65,647,271	160,522	-	-	-	-	65,807,793
7	5	Fugett	24,506,598	23,771,188	73,922	-	-	-	-	23,845,110
8	13	Henderson	5,669,234	5,604,832	276,854	-	-	-	-	5,604,832
9	150	Henderson	5,200,000	4,923,746	276,854	-	-	-	-	5,200,600
10		Subtotal: Secondary School Active Projects	208,748,165	204,942,041	1,315,150	5,512,630	3,851,697	527,183	-	206,257,191
11	172	Westtown Thornbury	10,900,000	145,486	863,004	675,000	6,265,100	4,566,346	-	10,900,000
12	173	Penn Wood	12,300,000	207,165	586,389	199,189	600,000	6,142,051	-	12,300,000
13	174	East Bradford	10,400,000	207,260	195,366	6,386,819	10,716,797	11,235,580	-	10,400,000
14		Subtotal: Elementary School Construction & Renovation Prjs	33,600,000	559,911	1,644,760	6,386,819	10,716,797	11,235,580	3,056,134	33,600,000
15	134	Hillsdale ES	1,483,607	1,523,946	(2)	-	-	-	-	1,523,944
16	135	Stetson	1,599,911	1,615,359	-	-	-	-	-	1,615,359
17	998	Capitalized Interest Exp.	7,668,950	7,488,113	116,393	-	-	-	-	7,604,506
18		Subtotal: Other Active Projects	10,952,468	10,627,418	116,391	-	-	-	-	10,743,809
19		Total Active Projects	229,299,633	225,569,459	1,831,541	6,386,819	3,851,697	5,254,183	3,056,134	217,000,999
20	21	2009/10 Prjs	150,000	544	149,456	-	-	-	-	150,000
21	22	2009/10 Prjs	420,000	384,289	-	-	-	-	-	384,289
22	167	2009/10 Prjs	25,000	110	-	-	-	-	-	110
23	169	2009/10 Prjs	25,000	24,063	6,659	-	-	-	-	30,712
24	165	2009/10 Prjs	25,000	380,489	-	-	-	-	-	380,489
25	176	2009/10 Prjs	350,000	85,279	264,721	-	-	-	-	350,000
26	166	Henderson HS	75,000	8,148	65,370	-	-	-	-	73,518
27	177	2010/11 Prjs	410,000	1,215	408,785	-	-	-	-	410,000
28	178	2010/11 Prjs	280,000	15,288	264,713	-	-	-	-	280,000
29	175	various	1,200,000	-	-	600,000	400,000	200,000	-	1,200,000
30	various	Maint Prjs 2011/12 - 2013/14	11,600,000	-	-	-	125,000	250,000	800,000	1,175,000
31	Fern Hill	Renovation 2012/13 - 2016/17	11,200,000	-	-	-	-	-	125,000	1,175,000
32	Exton ES	Renovation 2014/15 - 2018/19	2,285,864	-	-	434,205	451,573	469,696	488,421	2,285,864
33	2010/11 - 2014/15	Construction Management	16,019	16,019	-	-	-	-	-	16,019
34	Penn Wood ES	Kitchen Flooring	60,000	25,877	34,123	-	-	-	-	60,000
35	Rustin HS **	Stadium Lighting (land development)	367,000	47,409	367,000	60,000	60,000	60,000	60,000	367,000
36	various	furniture	367,000	-	-	-	-	-	-	367,000
37	Spellman	Data Center/Spellman Office Renov	28,463,883	988,720	2,052,561	1,094,205	1,036,573	979,696	1,473,421	28,463,883
38		Subtotal: Planned Projects	281,764,516	217,118,090	5,128,861	7,481,024	11,753,370	12,215,276	4,529,555	258,226,177
39		Total Projects	510,259,849	442,687,549	6,960,402	13,867,843	15,605,067	17,469,461	7,585,689	475,227,176
40										
41			Beginning Cash Balance	9,143,606	(5,128,861)	(7,481,024)	(11,753,370)	(12,215,276)	(27,434,926)	(45,229,555)
42			Less Above Projects	(5,128,861)	(7,481,024)	(11,753,370)	(12,215,276)	(12,215,276)	(27,434,926)	(45,229,555)
43										
44			Ending Cash Balance	4,014,744	(3,466,280)	(15,219,650)	(27,434,926)	(31,964,481)	(31,964,481)	(31,964,481)
45										
46			** \$50,000 for Construction, \$10,000 for design							
47										

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

PROPRIETARY FUND

FOOD SERVICE

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

FOOD SERVICE FUND DESCRIPTION

The West Chester Area School District contracts with a food service company for its program, which provides breakfast and lunch for all students and staff who wish to participate. The current food service vendor is ARAMARK who was selected by the District Food Service Committee. The district went through the RFP process and awarded Aramark with a contract ending in 2014. The Food Service Program is approved by the Federal National School Lunch Program and the meals served are nutritionally balanced. The Food Service Program also provides catering service for extra-curricular events upon request.

The food service operation is primarily funded through the sale of meals. Other revenues received are donated commodities and cash subsidies from the state and federal governments. The District receives federal and state subsidies for each breakfast and lunch served which includes free and reduced price payments for low-income households.

**FEDERAL/STATE REIMBURSEMENT RECEIVED FOR COMPLETE MEALS SERVED
2010-11**

	<u>LUNCH*</u>	<u>BREAKFAST</u>	
		<u>Regular</u>	<u>Needy</u>
PAID	.36	.36	.36
REDUCED	2.42	1.28	1.56
FREE	2.82	1.58	1.86
COMMODITIES	.2075		

*Includes additional \$.02/meal reimbursement for school breakfast program.

The 2011-12 food service budget reflects no increase in student lunch prices and no increase in student breakfast prices at the elementary, middle, and high school levels. School lunch prices for the 2010-11 school year are \$2.00 at the elementary level, and \$2.25 at both the middle school and high school level. Adult lunch prices are \$3.00. The breakfast price is \$1.00.

The West Chester Area School District implemented computerized cash registers during the 2000-01 school year. The system known as Pay-For-It allows each student to have their own personal account. Parents can pre-deposit monies via cash, check or a credit card over the Internet. This computerized system increases the efficiency of the food service program by increasing participation and ensures compliance with government regulations. Through this service, parents have the ability to view their child's account balance and participation report on the internet.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

PROPRIETARY FUND/FOOD SERVICE

Operating Revenue:

Sale of Food \$3,030,168

Operating Expenses:

Contractor Expenses

Food \$1,334,095

Labor \$1,617,855

Direct Expenses \$386,331

Support Services \$57,930

Management Fee \$49,663

Total Contractor Operating Expenses \$3,445,874

Repairs to Equipment \$15,000

New Equipment Cost \$20,000

Total Operating Revenue Over (Under) Expenses (\$450,706)

Non-Operating Revenue:

Federal & State Lunch Program Claims \$516,263

Investment Income \$1,641

\$517,904

Net Income @ 6/30/12 \$67,198

Projected Net Assets @ 6/30/11 \$1,095,180

Projected Net Assets @ 6/30/12 \$1,162,378

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

MILLAGE

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

MILLAGE CALCULATION

- 1. Net amount to be raised from real estate taxes 2011-12 \$146,301,504
- 2. Gross tax to be levied (estimate 96.5% collection) \$151,607,776
- 3. Equalization between counties - Section 672.1

	Most Recent Value Certified by STEB		Percent
a. Chester County	\$10,480,758,000		93.98
Delaware County	<u>\$671,018,000</u>		<u>6.02</u>
	\$11,151,776,000		100.00

b. Gross Real Estate Levy:

Chester County - 93.98%	\$142,485,323
Delaware County - 6.02%	<u>\$9,122,453</u>
	<u>\$151,607,776</u>

4. Millage Calculation:

a. Tax Levy - Chester County divided by the	<u>\$142,485,323</u>	=	
Assessed Value - Chester County	\$7,593,129,000		18.77 mills
 b. Tax Levy - Delaware County divided by the	<u>\$9,122,453</u>	=	
Assessed Value - Delaware County	627,528,000		14.54 mills

TAX LEVY

Real Estate Tax at the rate of eighteen and seventy-seven hundredths (18.77) mills, or \$1.877 per one hundred dollars of assessed valuation of taxable real property, in the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown, West Whiteland, and the Borough of West Chester, all of Chester County, Pennsylvania; and fourteen and fifty-four (14.54) mills, or \$1.454 per one hundred dollars of assessed valuation of taxable real property, in the Township of Thornbury, Delaware County, Pennsylvania.

Legally, school district real estate taxes must be equalized between counties based on the most recent market value certified by the State Tax Equalization Board (STEB). For 2010-11, Delaware County represented 6.09% of the total market value of the School District; for 2011-12, Delaware County represents 6.02%.

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

<i>HISTORY OF TAX INCREASES</i>
--

CHESTER COUNTY

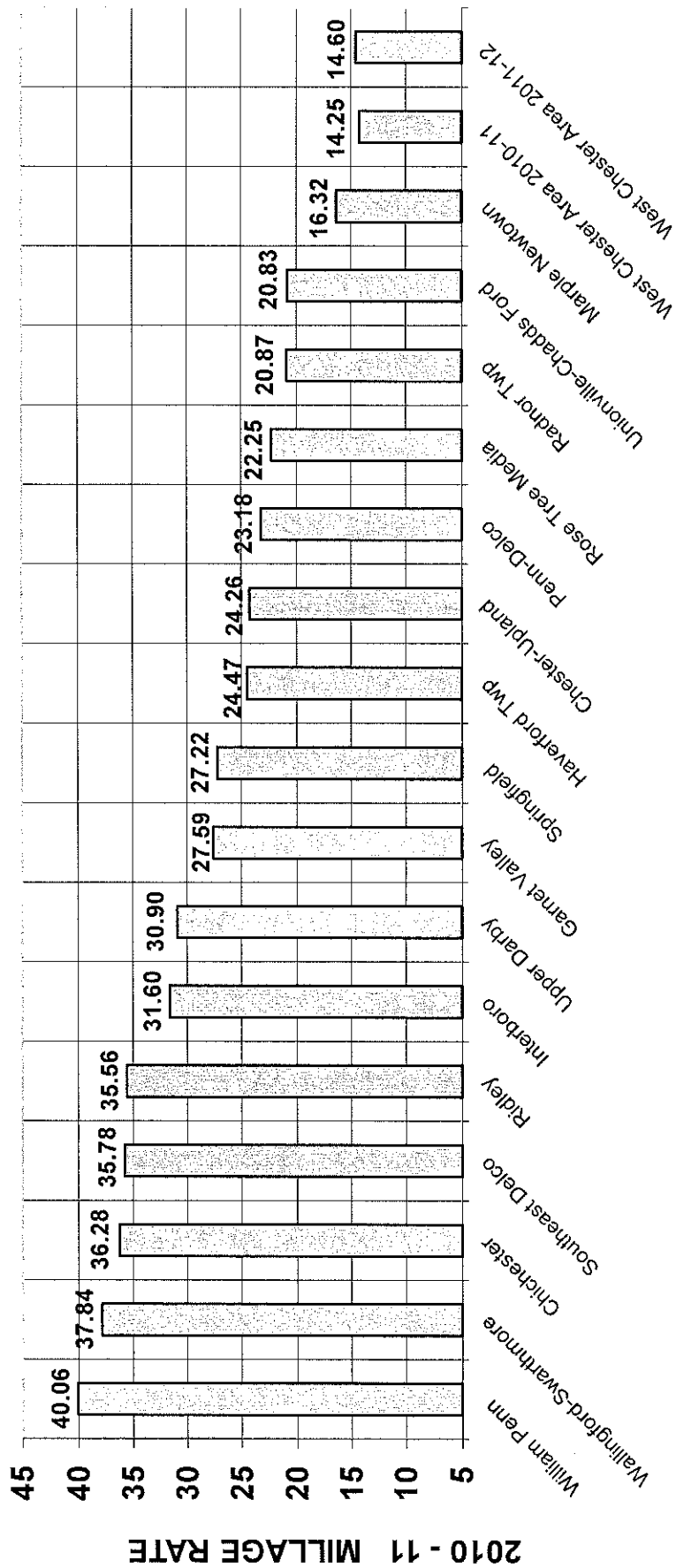
DELAWARE COUNTY

YEAR	MILLAGE	% INCREASE/ DECREASE	AVERAGE RESIDENTIAL ASSESSMENT	AVERAGE TAX BILL	MILLAGE	% INCREASE/ DECREASE	AVERAGE RESIDENTIAL ASSESSMENT	AVERAGE TAX BILL
2002-03	12.11	#REF!	\$189,950	\$2,300	11.13	#REF!	\$285,000	\$3,172
2003-04	12.59	4.0%	\$189,950	\$2,391	10.20	-8.4%	\$285,000	\$2,907
2004-05	13.55	7.6%	\$189,950	\$2,574	10.94	7.3%	\$285,000	\$3,118
2005-06	14.32	5.7%	\$189,950	\$2,720	11.65	6.5%	\$285,000	\$3,320
2006-07	15.16	5.9%	\$189,950	\$2,880	11.02	-5.4%	\$285,000	\$3,141
2007-08	15.79	4.2%	\$189,950	\$2,999	11.87	7.7%	\$285,000	\$3,383
2008-09 *	16.85	6.7%	\$189,950	\$3,201	12.94	9.0%	\$285,000	\$3,688
2009-10*	17.85	5.9%	\$189,950	\$3,391	14.16	9.4%	\$285,000	\$4,036
2010-11*	18.68	4.6%	\$189,950	\$3,548	14.26	10.2%	\$285,000	\$4,064
2011-12*	18.77	2.2%	\$189,950	\$3,565	14.54	2.0%	\$285,000	\$4,144

* Tax Relief per HS/FS:	2008-09	\$141
	2009-10	\$146
	2010-11	\$144
	2011-12	TBD

WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET

2010-11 Millage Comparison For Delaware County



**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

<p><i>Comparison of Chester County School Districts</i></p>

WEST CHESTER AREA SCHOOL DISTRICT TO COUNTY AVERAGE

	WCASD	COUNTY AVERAGE	% INCREASE/ (DECREASE)
2010-11 Budget	\$203,076,641	\$100,011,355	(51%)
# Students	11,833	5,852	(51%)
Cost/Student	\$17,162	\$17,090	1%
Market Value (MV)	\$11,151,776,000	\$4,116,040,900	(63%)
MV/Student	\$942,430	\$703,366	(25%)
2010-11 Millage	18.36	25.09	37%
Real Estate Taxes (Assess. at \$189,950)	\$3,487	\$4,768	37%
EIT @ \$60,000	\$300	\$200	
Other	\$0	\$17	
2010-11 TOTAL TAXES	\$3,785	\$4,985	32%
2011-12 Final Millage (Assess. at \$189,950)	18.77	TBD	TBD
REAL ESTATE TAXES	\$3,565	TBD	TBD
2011-12 TOTAL TAXES	\$3,865	TBD	TBD

**WEST CHESTER AREA SCHOOL DISTRICT
2011-12 BUDGET**

COMPARISON OF CHESTER COUNTY SCHOOL DISTRICTS

SCHOOL DISTRICT	2010-11 BUDGET	STUDENTS	COST/ STUDENT	2009 MARKET VALUE (MV)	MV/ STUDENT	2010-11 MILLAGE	ASSESSMNT @ \$189,950 R E TAXES	EIT @ \$80,000	OTHER	2010-11 TOTAL TAXES	2011-12 MILLAGE	ASSESSMNT @ \$189,950 R E TAXES	2011-12 TOTAL TAXES
AVON GROVE	74,528,053	6,112	12,194	2,338,239,300	382,565	24.720	4,696			4,696	TBD	TBD	TBD
COATESVILLE	146,459,924	6,995	20,938	3,644,737,200	521,049	28.490	5,412	300	20	5,732	TBD	TBD	TBD
DOWNINGTOWN	189,210,000	11,807	16,025	6,589,605,500	558,110	26.213	4,979	300	40	5,319	TBD	TBD	TBD
GREAT VALLEY	76,140,000	4,076	18,680	4,648,574,100	1,140,475	18.500	3,514			3,514	TBD	TBD	TBD
KENNETT CONSOLIDATED	71,659,004	4,201	17,058	2,653,499,500	631,635	24.778	4,707	300		5,007	TBD	TBD	TBD
OCTORARA	46,025,385	2,596	17,729	1,127,749,400	434,418	35.120	6,671	300	20	6,991	TBD	TBD	TBD
OWEN J ROBERTS	82,457,682	5,011	16,455	3,015,698,300	601,816	26.170	4,971	300		5,271	TBD	TBD	TBD
OXFORD	55,933,020	3,875	14,434	1,472,704,300	380,053	29.548	5,613	300	20	5,933	TBD	TBD	TBD
PHOENIXVILLE	76,881,202	3,365	22,847	2,618,565,100	778,177	27.060	5,140	300	95	5,535	TBD	TBD	TBD
TREDFRIN-EASTOWN	107,581,180	6,210	17,324	6,920,294,300	1,114,379	17.970	3,413			3,413	TBD	TBD	TBD
UNIONVILLE-CHADDS FORD	70,184,171	4,142	16,945	3,211,047,800	775,241	24.260	4,608			4,608	TBD	TBD	TBD
WEST CHESTER	203,076,641	11,833	17,162	11,151,776,000	942,430	18.360	3,487	300		3,787	TBD	TBD	TBD
CHESTER COUNTY AVERAGE	100,011,355	5,852	17,090	4,116,040,900	703,366	25.099	4,768			4,984	TBD	TBD	TBD