

West Chester Area School District  
Operating Expense History and Forecast

8/25/2008

A	E	F	G	H	I	J	K	L	M	N	O	P
	Actual	Actual	Actual	Actual	Actual	Anticipated	Budget	Projected	Estimated	Estimated	Estimated	Estimated
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
3 Staff	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,906.5	117,831.9	117,831.9	123,992.9	128,421.4	133,369.3	138,664.8
4 Total Salaries	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,308.4	87,308.4	89,322.6	91,377.5	93,694.3	96,103.9
5 Administration												
6 Reg Salaries	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	7,081.5	7,061.5	7,364.8	7,659.3	7,965.7	8,284.3
7 Teachers												
8 Reg Salaries	50,736.8	52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	61,598.1	60,366.2	61,450.0	62,576.7	63,829.8	65,133.0
9 Extra Duty Pymnts	690.3	873.3	1,091.8	998.2	1,028.0	1,197.0	1,011.7	1,011.7	1,030.6	1,049.5	1,070.5	1,092.3
10 Sabbatical Pymnts	87.2	283.3	395.9	228.0	301.8	43.9	274.7	274.7	279.9	285.0	290.7	296.6
11 Subject Chair Pymnts	152.5	152.1	169.7	201.2	392.3	412.6	420.6	420.6	428.5	436.3	445.1	454.1
12 Severance Pymnts	499.5	41.4	398.1	251.5	304.2	245.9	382.9	382.9	390.1	397.2	405.2	413.4
13 Supplemental Contracts	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,167.3	2,167.3	2,207.7	2,248.2	2,293.2	2,340.0
14 Total Teachers	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	64,623.4	64,623.4	65,786.7	66,992.9	68,334.4	69,729.6
15 Technical												
16 Reg Salaries	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,966.7	2,966.7	3,085.4	3,208.8	3,337.2	3,470.6
17 Office Clerical												
18 Reg Salaries	4,231.4	4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,619.4	6,619.4	6,851.7	7,058.0	7,340.3	7,633.9
19 Crafts and Trades												
20 Reg Salaries	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	6,017.4	6,234.0	6,458.4	6,716.8	6,985.4
21												
22 Benefits												
23 Medical	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,157.1	14,712.9	14,712.9	16,404.9	18,291.4	20,395.0	22,740.4
24 Dental	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,609.6	1,609.6	1,711.0	1,818.8	1,933.4	2,055.2
25 Vision	156.8	183.6	180.4	151.5	154.0	161.1	175.7	175.7	184.5	193.8	203.4	213.6
26 Prescription	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,384.6	3,384.6	3,672.3	3,984.5	4,323.1	4,690.6
27 Social Security	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,667.7	6,667.7	6,833.2	6,990.4	7,167.6	7,351.9
28 Retirement	795.7	2,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,148.8	4,148.8	6,431.2	6,579.2	6,746.0	6,919.5
29 Tuition Reimbursement	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	1,087.8	1,142.1	1,199.3	1,259.2	1,322.2
30 Life & Disability	203.0	208.7	540.6	464.0	518.6	556.7	532.9	532.9	545.2	557.7	571.8	586.6
31 Workers Comp/Unempl/Other	833.2	1,217.9	606.6	615.8	731.3	804.6	724.8	724.8	731.5	738.2	745.0	751.8
32 Total Benefits	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,843.6	33,044.8	33,044.8	37,655.9	40,353.2	43,344.6	46,631.8
33 (Less) cost sharing	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,521.3)	(2,521.3)	(2,985.6)	(3,309.2)	(3,669.6)	(4,070.9)
34 Net Benefits	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,277.0	30,523.5	30,523.5	34,670.3	37,043.9	39,675.0	42,560.9
35												
36 Prof. & Tech. Services	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,657.4	11,316.9	11,316.9	11,782.4	12,268.1	12,774.9	13,304.0
37 Substitute Service	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,906.1	1,906.1	1,963.2	2,022.1	2,082.8	2,145.3
38 Contracted Therapeutic Staff	567.3	567.3	746.7	461.9	523.9	639.6	475.0	475.0	498.8	523.7	549.9	577.4
39 Contracted Aides	290.2	374.4	440.2	219.2	363.6	473.9	503.0	503.0	528.2	554.6	582.3	611.4
40 CCIU - Special Education Programs	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,365.5	3,365.5	3,533.8	3,710.5	3,896.0	4,090.8
41 Due Process Hearings	404.6	363.7	411.7	619.1	332.4	507.9	610.7	610.7	641.2	673.3	707.0	742.3
42 Early Intervention	105.7	258.7	217.2	159.1	224.6	196.2	220.4	220.4	231.4	243.0	255.1	267.9
Extended School Year	43.2	17.6	210.6	333.4	395.6	410.9	380.0	380.0	399.0	419.0	439.9	461.9
Alternative Education - Special Ed	252.5	547.1	519.2	662.9	745.1	879.9	741.7	741.7	778.8	817.7	858.6	901.6
Alternative Education - Reg	341.2	147.0	159.3	524.2	342.3	251.3	240.6	240.6	247.8	255.3	262.9	270.8
46 Tax Collection	458.3	474.8	537.2	496.6	545.9	543.3	605.4	605.4	623.6	642.3	661.5	681.4
47 Legal	261.1	287.9	308.9	288.1	228.2	255.0	365.3	365.3	376.2	387.5	399.1	411.1
48 Other	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,903.3	1,903.3	1,960.4	2,019.2	2,079.8	2,142.1
49												
50 Purchased Property Services	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	5,106.7	5,106.7	5,263.8	5,794.7	6,397.2	7,081.6
51 Electricity	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	2,986.0	2,986.0	3,075.6	3,356.9	4,067.5	4,677.6
52 Water/Sewer	229.5	251.3	287.7	302.3	345.5	403.5	407.3	407.3	419.5	432.1	445.1	458.4
53 Trash Removal	79.3	89.9	90.5	146.1	136.0	155.0	190.0	190.0	199.5	209.5	219.9	230.9
54 Office Rental	200.1	211.7	222.0	226.8	77.9	0.8	100.8	100.8	103.8	106.9	110.1	113.5
55 Other	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,422.6	1,422.6	1,465.3	1,509.3	1,554.6	1,601.2
56							1.10					
57 Other Services	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,852.1	25,492.5	25,492.5	28,409.0	29,565.3	31,247.8	33,131.1
58 Charter Schools	3,288.8	3,788.9	4,305.9	4,691.2	4,455.5	5,470.3	6,017.4	6,017.4	6,944.0	7,475.0	8,083.0	8,835.0
59 Tuition: Special Education	1,102.3	1,152.5	1,679.1	1,936.6	2,195.6	2,247.9	2,562.0	2,562.0	2,638.9	2,718.1	2,799.6	2,883.6
60 Tuition: CAT	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	1,200.5	1,549.7	1,685.1	1,836.8	2,002.1
61 Tuition: Other	50.0	84.9	21.2	25.5	-	-	-	-	-	-	-	-
62 Bussing: Public Schools	2,986.6	3,209.5	3,335.4	3,701.7	3,907.0	4,436.4	4,902.2	4,902.2	5,451.2	5,571.2	5,849.7	6,142.2
63 Bussing: Non-Public	4,081.6	4,347.9	4,257.2	4,542.5	4,591.8	4,579.7	4,998.3	4,998.3	5,558.1	5,680.4	5,964.4	6,262.6
64 Bussing: Special Ed	1,922.9	1,850.0	2,740.9	2,897.5	2,991.4	3,513.9	2,889.8	2,889.8	3,213.5	3,284.2	3,448.4	3,620.8
65 Bussing: Extracurricular	177.2	188.6	192.2	223.7	334.0	260.1	415.5	415.5	462.0	472.2	495.8	520.6
66 Insurance	324.7	337.7	370.7	402.9	436.5	461.8	475.3	475.3	499.1	524.0	550.2	577.7
67 Telephone/Postage	564.6	502.8	612.2	516.9	561.0	527.1	601.3	601.3	619.3	637.9	657.1	676.8
68 Other	1,375.2	1,355.6	1,374.9	1,073.6	1,039.7	1,167.3	1,430.2	1,430.2	1,473.1	1,517.3	1,562.8	1,609.7
69												
70 Supplies	4,455.2	5,130.1	4,641.8	5,459.0	5,025.7	6,378.2	7,002.4	7,002.4	7,000.1	7,886.1	7,391.1	7,765.2
71 Heating Fuel	493.0	659.0	571.1	930.7	1,235.9	1,060.2	1,236.0	1,236.0	1,273.1	1,311.3	1,350.6	1,391.1
72 Other Operations/Maint Supplies	576.1	614.9	657.1	738.5	819.5	925.6	889.6	889.6	925.2	962.2	1,000.7	1,040.7
73 Educational	1,052.6	1,395.5	1,429.0	2,341.7	2,010.9	2,569.4	2,260.2	2,260.2	2,350.6	2,444.6	2,542.4	2,644.1
74 Curriculum Proposals	300.6	1,260.3	1,415.4	925.1	396.7	1,148.5	1,759.1	1,759.1	1,559.4	2,240.6	1,532.8	1,686.1
75 Educational /Admin Software	1,034.2	524.8	235.8	303.5	353.1	464.7	614.2	614.2	638.7	664.3	690.8	718.5
76 Administration/Business	198.6	208.5	170.3	212.1	199.8	199.5	221.6	221.6	230.4	239.6	249.2	259.2
77 Other	800.1	467.1	163.1	7.4	9.8	10.3	21.8	21.8	22.6	23.5	24.5	25.5
78												
79 Other Objects	220.8	241.7	285.5	333.3	295.3	351.3	484.2	484.2	502.6	517.7	533.3	549.2
80												
81 Property	3,097.0	2,682.5	2,591.5	709.8	1,748.0	2,335.8	1,126.3	1,126.3	1,560.1	1,806.9	2,061.1	2,322.9
82 Technology Equipment	2,120.7	1,725.0	1,632.6	-	403.0							

West Chester Area School District  
Revenue History and Forecast

A	I	J	K	L	M	N	O	P	Q	R	S	T
	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Anticipated 2007-08	Budget 2008-09	Projected 2008-09	Estimated 2009-10	Estimated 2010-11	Estimated 2011-12	Estimated 2012-13
1	109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	151,853.5	160,069.8	160,069.8	169,506.1	180,035.4	189,397	197,128
2	87,718.9	93,294.9	103,081.0	110,604.6	117,752.5	123,662.8	133,498.3	133,498.3	141,557.8	151,009.8	159,355.5	166,022.8
3	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	131,455.6	139,474.2	148,853.3	157,155.9	163,779.2
4	3,722.6	2,931.5	3,197.8	2,677.5	1,989.4	1,674.2	2,042.7	2,042.7	2,083.6	2,156.5	2,199.6	2,243.6
5	12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	17,695.6	17,695.6	18,226.7	18,773.5	19,336.7	19,916.8
6	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	3,700.0	3,700.0	3,774.0	3,849.5	3,926.5	4,005.0
7	2,845.2	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,890.1	2,890.1	2,976.8	3,066.1	3,158.1	3,252.8
8	617.6	438.1	935.6	2,250.4	3,234.1	3,051.1	1,683.0	1,683.0	2,356.2	2,709.6	2,980.6	3,278.7
9	1,019.1	1,178.8	825.7	710.9	652.1	749.8	602.6	602.6	614.7	626.9	639.5	652.3
10	21,368.5	22,058.2	24,494.2	24,473.2	26,077.6	27,224.7	25,765.6	25,765.6	27,313.1	27,849.1	28,353	29,062
11	18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	21,022.7	20,357.3	20,357.3	20,680.9	21,064.3	21,396.1	21,926.4
12	6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	6,947.5	6,947.5	7,086.5	7,228.2	7,372.7	7,520.2
13	4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,203.2	5,203.2	5,307.3	5,413.4	5,521.7	5,632.1
14	58.4	31.8	37.8	102.0	71.3	73.6	45.0	45.0	45.0	45.0	45.0	45.0
15	5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,325.4	4,325.4	4,325.4	4,411.9	4,500.1	4,590.1
16	280.1	332.3	331.7	311.9	305.6	296.3	307.2	307.2	307.2	307.2	307.2	307.2
17	795.5	922.3	1,953.2	1,684.6	1,334.2	1,437.4	1,561.6	1,561.6	1,456.1	1,227.1	1,058.5	1,058.5
18	817.7	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,619.1	1,619.1	1,805.2	2,083.2	2,242.5	2,424.9
19	-	-	272.9	272.9	339.8	348.3	348.3	348.3	348.3	348.3	348.3	348.3
20	255.9	12.1	0.3	0.7	408.0	1,293.2	-	-	-	-	-	-
21	3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,408.3	5,408.3	6,632.2	6,784.8	6,956.8	7,135.7
22	2,647.3	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,333.9	3,416.6	3,495.2	3,583.8	3,676.0
23	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	2,074.4	3,215.6	3,289.6	3,373.0	3,459.7
24	2,690.2	3,011.5	3,964.6	3,634.6	3,878.6	4,196.6	3,952.4	3,952.4	3,905.4	3,929.4	3,953.9	3,970.9
25	1,542.9	1,352.4	1,733.0	1,299.4	1,523.7	1,968.7	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8
26	319.2	349.6	372.1	404.0	357.0	310.3	355.6	355.6	355.6	355.6	355.6	355.6
27	636.9	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,277.7	1,277.7	1,278.5	1,291.3	1,304.2	1,317.2
28	32.0	162.9	336.2	455.8	594.5	562.8	451.0	451.0	373.2	384.4	396.0	400.0
29	159.2	185.4	211.4	160.2	174.9	114.3	145.3	145.3	145.3	145.3	145.3	145.3
30	133,146.6	140,568.7	155,071.8	164,843.4	175,185.9	183,274.8	189,817.8	189,817.8	200,724.6	211,813.9	221,703.6	230,161.3
31	1,743.0	3,241.4	(178.5)	(506.7)	(837.2)	1,849.9	2,535.5	2,535.5	2,352.6	-	(1,500.0)	-
32	2,120.7	1,725.0	1,639.0	-	-	-	900.0	900.0	-	-	-	-
33	(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	1,849.9	1,636.5	1,636.5	2,263.1	-	(1,500)	-
34	134,889.6	143,810.1	154,893.5	164,336.7	174,351.7	185,124.7	192,334.3	192,334.3	203,077.2	211,813.9	220,203.6	230,161.3
35	135,267.3	142,293.7	156,710.8	164,843.4	175,185.9	183,274.8	190,717.8	190,717.8	200,814.1	211,813.9	221,703.6	230,161.3
36	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	7,479.6	5,863.1	3,600.0	3,600.0	5,100.0
37	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,479.6	5,100.0	5,863.1	3,600.0	3,600.0	5,100.0	5,100.0
38	(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,152.0	1,636.5	1,636.5	2,263.1	-	(1,500.0)	-

West Chester Area School District  
Forecast Millage Calculation

	2008-09 Budget	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Market Values					
Chester County	9,008,526	9,008,526	9,008,526	9,008,526	9,008,526
Delaware County	582,243	582,243	582,243	582,243	582,243
	9,590,769	9,590,769	9,590,769	9,590,769	9,590,769
Net amount to be raised from R/E taxes	131,456	139,474	148,853	157,156	163,779
Gross tax to be levied	136,365	144,683	154,412	163,025	169,895
Equilization Between Counties					
Chester County %	93.93%	93.93%	93.93%	93.93%	93.93%
Delaware County %	6.07%	6.07%	6.07%	6.07%	6.07%
Chester Cnty Levy	128,087	135,899	145,038	153,128	159,581
Delaware Cnty Levy	8,279	8,784	9,374	9,897	10,314
	136,365	144,683	154,412	163,025	169,895
Millage Calculation					
Chester Cnty tax levy	128,087	135,899	145,038	153,128	159,581
Chester Cnty assessed value	7,601,407	7,654,183	7,718,556	7,792,331	7,852,810
			<i>Prior Month Millage Forecast</i>		
<b>Chester County Millage</b>	<b>16.85</b>	<b>17.75</b>	<b>18.79</b>	<b>19.65</b>	<b>20.32</b>
<b>Previous Year Millage</b>	<b>15.79</b>	<b>16.85</b>	<b>17.75</b>	<b>18.79</b>	<b>19.65</b>
<b>Chester Cnty Mill Increase</b>	<b>1.06</b>	<b>0.90</b>	<b>1.04</b>	<b>0.86</b>	<b>0.67</b>
<b>% increase</b>	<b>6.7%</b>	<b>5.4%</b>	<b>-100.0%</b>	<b>4.6%</b>	<b>3.4%</b>
Delaware Cnty Tax levy	8,279	8,784	9,374	9,897	10,314
Delaware Cnty Assessed Value	639,590	646,101	659,647	671,063	676,856
<b>Delaware County Millage</b>	<b>12.94</b>	<b>13.59</b>	<b>14.21</b>	<b>14.75</b>	<b>15.24</b>
<b>Previous Yr Millage</b>	<b>11.87</b>	<b>12.94</b>	<b>13.59</b>	<b>14.21</b>	<b>14.75</b>
<b>Delaware Cnty Mill Increase</b>	<b>1.07</b>	<b>0.65</b>	<b>0.62</b>	<b>0.54</b>	<b>0.49</b>
<b>% increase</b>	<b>9.0%</b>	<b>5.0%</b>	<b>-100.0%</b>	<b>3.8%</b>	<b>3.3%</b>
<b>Multi County Millage re-balancing</b>	<b>128,087</b>	<b>8,279</b>			
<b>Chester County Millage Re-balanced</b>	<b>16.85</b>	<b>17.75</b>			
<b>Chester Cnty Mill Increase</b>	<b>16.85</b>	<b>0.90</b>			
<b>% increase</b>		<b>5.37%</b>			
<b>Delaware County Millage Re-balanced</b>	<b>12.94</b>	<b>13.59</b>			
<b>Delaware Cnty Mill Increase</b>		<b>0.65</b>			
<b>% increase</b>		<b>5.03%</b>			
<b>Compare Chester County Millage To Millage Limit Based on 3.6% Index</b>	Chester County (\$000)				
Millage Based on Index of 3.6%	17.46		18.39	19.47	20.36
Actual Millage over the Index	0.30		0.40	0.18	(0.04)
Reduction in Levy Needed	2,365.43		3,176.58	1,485.72	(301.19)
<b>Compare Delaware County Millage To Millage Limit Based on 3.6% Index</b>	Delaware County (\$000)				
Millage Based on Index of 3.6%	13.41		14.08	14.72	15.28
Actual Millage over the Index	0.19		0.13	0.03	(0.04)
Reduction in Levy Needed	124.08		86.79	17.97	(28.73)

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b><u>Expense Assumptions</u></b>											
2												
3												
4												
5	<b><u>Staff Changes / Student Enrollment</u></b>											
6	<b>Enrollment Assumptions</b>											
7			<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
8	KG		631	631	631	631	631					
9	1st to 5th Grade		4,242	4,242	4,242	4,242	4,242					
10	Grades 6-8		2819	2819	2819	2819	2819					
11	Grades 9-12		3869	3869	3869	3869	3869					
12	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43					
13	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5					
14	<b>Staff Change / Student Enrollment</b>		<b>(10.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>					
15												
16												
17	<b><u>Headcount Changes (non-enrollment)</u></b>											
18				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
19	Administration			0	0	0	0					
20	Teachers*	-8.1		0	0	0	0					
21	Non-Bargaining			0	0	0	0					
22	Support Staff			0	0	0	0					
23	Crafts/Trades			0	0	0	0					
24	<i>* Non-Enrollment Headcount Changes</i>											
25												
26												
27	<b><u>Salary Increases (based on contract or using 4%)</u></b>											
28				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
29	Administration			4.00%	4.00%	4.00%	4.00%					
30	Teachers			4.000%	4.000%	4.000%	4.000%					
31	Non-Bargaining			4.00%	4.00%	4.00%	4.00%					
32	Support Staff			3.51%	3.01%	4.00%	4.00%					
33	Crafts/Trades			3.60%	3.60%	4.00%	4.00%					
34												
35	Miscellaneous			<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
36	Teacher Attrition (vacancies)			250,000	250,000	250,000	250,000					
37	Teacher Attrition (turnover)			1,038,018	1,081,309	1,000,000	1,000,000					
38												
39												
40	<b><u>Benefits - 200</u></b>											
41				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
42	Medical			11.50%	11.50%	11.50%	11.50%					
43	Dental			6.30%	6.30%	6.30%	6.30%					
44	Vision			5.00%	5.00%	5.00%	5.00%					
45	Prescription			8.50%	8.50%	8.50%	8.50%					
46	Social Security			7.65%	7.65%	7.65%	7.65%					
47	PSERS			7.20%	7.20%	7.20%	7.20%					
48	Tuition			5.00%	5.00%	5.00%	5.00%					
49	Life & Disability			0.00%	0.00%	0.00%	0.00%					
50	WC, Unemp & Other			0.92%	0.92%	0.92%	0.92%					
51												
52	Monthly Board Premium Costs											
53	Medical			\$735.18	\$819.73	\$913.99	\$1,019.10					
54	Dental			\$111.99	\$119.05	\$126.55	\$134.52					
55	Vision			\$16.11	\$16.92	\$17.76	\$18.65					
56	Prescription			\$247.71	\$268.77	\$291.61	\$316.40					
57	Life/AD&D (cost per \$1,000)			\$0.14	\$0.14	\$0.14	\$0.14					
58												
59	Assumes increases in salary related benefits proportional to											
60	salary increases											
61												
62												
63	<b><u>Professional and Technical Services - 300</u></b>											
	<b>% Increase Assumptions</b>											

<b>Average Salaries</b>	<b>Avg New Hire Salary 2008-09</b>	<b>Average Salary 2008-09</b>
Administration	99,840	103,834
Teachers	47,035	65,184
Non-Bargaining	55,000	
Support Staff	21,784	
Crafts/Trades	34,148	

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

	A	B	C	D	E	F	G	H	I	J	K	L
				2009-10	2010-11	2011-12	2012-13					
65		Special Education Services		5.00%	5.00%	5.00%	5.00%					
66		Other categories		3.00%	3.00%	3.00%	3.00%					
67												
68												
69		<b><u>Purchased Property Services - 400</u></b>		<b>% Increase Assumptions</b>								
70				2009-10	2010-11	2011-12	2012-13					
71		Electricity		3.00%	15.00%	15.00%	15.00%					
72		Trash Collection		5.00%	5.00%	5.00%	5.00%					
73		Other categories		3.00%	3.00%	3.00%	3.00%					
74												
75		<b><u>Other Purchased Services - 500</u></b>		<b>% Increase Assumptions</b>								
76				2009-10	2010-11	2011-12	2012-13					
77		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%					
78		Insurances		5.00%	5.00%	5.00%	5.00%					
79		CAT Tuitions		6.00%	6.00%	6.00%	6.00%					
80		Bussing		11.20%	2.20%	5.00%	5.00%					
81		Telephone and Postage		3.00%	3.00%	3.00%	3.00%					
82		Other Categories		3.00%	3.00%	3.00%	3.00%					
83		Charter School Enrollment		560	575	590	620					
84		Charter School Tuition		12,400	13,000	13,700	14,250					
85		Cat Tuitions from CCIU 2/07		1,549,700	1,685,100	1,836,759	2,002,067					
86												
87												
88												
89		<b><u>Supplies - 600</u></b>		<b>% Increase Assumptions</b>								
90				2009-10	2010-11	2011-12	2012-13					
91		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%					
92		Gas and Oil		3.00%	3.00%	3.00%	3.00%					
93		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%					
94		Curriculum Proposal Amount		1,559,400	2,240,600	1,532,800	1,686,080					
95												
96		<b><u>Property - 700</u></b>		<b>% Increase Assumptions</b>								
97				2009-10	2010-11	2011-12	2012-13					
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%					
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%					
100		Phase in General Fund Maint Projects		400,000	200,000	200,000	200,000					
101		* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund										
102												
103												
104		<b><u>800 Other Object Dues and Fees</u></b>		<b>% Increase Assumptions</b>								
105				2009-10	2010-11	2011-12	2012-13					
106				3.00%	3.00%	3.00%	3.00%					
107												
108		* After the budget release for the current year, % increases no longer apply and are replaced with										
109		actual budget amounts										

## Revenue Assumptions

<u>Local</u>	2009-10	2010-11	2011-12	2012-13
Collection Factor	96.40%	96.40%	96.40%	96.40%
Interim Taxes	2.00%	3.50%	2.00%	2.00%
Earned Income tax	3.00%	3.00%	3.00%	3.00%
Transfer Tax	2.00%	2.00%	2.00%	2.00%
Delinquent Taxes	3.00%	3.00%	3.00%	3.00%
Investment Earnings	40.00%	15.00%	10.00%	10.00%
Other	2.00%	2.00%	2.00%	2.00%

<u>State</u>	2009-10	2010-11	2011-12	2012-13
Basic Education	2.0%	2.0%	2.0%	2.0%
Special Education	2.0%	2.0%	2.0%	2.0%
Special Ed Contingency	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Transportation	2.0%	2.0%	2.0%	2.0%
Rent	\$ 1,456,100	\$ 1,227,100	\$ 1,058,500	\$ 1,058,500
Charter School (Reimb Rate)	30.0%	30.0%	30.0%	30.0%
Social Security (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Retirement (Reimb Rate)	50.0%	50.0%	50.0%	50.0%
Other	0.0%	0.0%	0.0%	0.0%

<u>Federal</u>	2009-10	2010-11	2011-12	2012-13
Title I	0.0%	0.0%	0.0%	0.0%
Title II	0.0%	0.0%	0.0%	0.0%
IDEA	\$ 1,278,500	\$ 1,291,300	\$ 1,304,200	\$ 1,317,242
Medical Access	\$ 373,200	\$ 384,400	\$ 396,000	\$ 399,960
Other	0.0%	0.0%	0.0%	0.0%

<u>Other</u>	2009-10	2010-11	2011-12	2012-13
From Cap Res ( Reimb Technology)	0.0%	0.0%	0.0%	0.0%
From Cap Res (Other)	\$ 89,500	\$ -	0	0
Other				

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

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL		+/-	+/-	COMMERCIAL		+/-	+/-
	MILL VAL	AMOUNT	PERCENT		MILL VAL	AMOUNT	PERCENT
2002-03	1,348,643			2002-03	3,887		
2003-04	1,397,096	48,453	3.47%	2003-04	3,887	-	0.00%
2004-05	1,432,302	35,206	2.46%	2004-05	3,887	-	0.00%
2005-06	1,475,019	42,717	2.90%	2005-06	3,887	-	0.00%
2006-07	1,486,692	11,673	0.79%	2006-07	3,887	-	0.00%
2007-08	1,529,772	43,080	2.82%	2007-08	3,887	-	0.00%
2008-09	1,559,772	30,000	1.92%	2008-09	3,887	-	0.00%
2009-10	1,591,299	31,527	1.98%	2009-10	3,887	-	0.00%
2010-11	1,623,363	32,063	1.98%	2010-11	3,887	-	0.00%
2011-12	1,650,794	27,432	1.66%	2011-12	3,887	-	0.00%
2012-13	1,676,611	25,817	1.54%	2012-13	3,887	-	0.00%
	Average increase		2.15%		Average increase		0.00%
RESIDENTIAL		+/-	+/-	RESIDENTIAL		+/-	+/-
	MILL VAL	AMOUNT	PERCENT		MILL VAL	AMOUNT	PERCENT
2003-04	5,588,625			2003-04	419,155		
2004-05	5,726,068	137,443	2.40%	2004-05	459,262	40,107	8.73%
2005-06	5,817,319	91,251	1.57%	2005-06	511,840	52,578	10.27%
2006-07	5,908,516	91,196	1.54%	2006-07	589,565	77,725	13.18%
2007-08	5,972,546	64,030	1.07%	2007-08	623,985	34,420	5.52%
2008-09	6,011,370	38,824	0.65%	2008-09	635,703	11,718	1.84%
2009-10	6,032,619	21,249	0.35%	2009-10	642,214	6,511	1.01%
2010-11	6,064,928	32,314	0.53%	2010-11	655,760	13,546	2.07%
2011-12	6,111,271	46,343	0.76%	2011-12	667,176	11,416	1.71%
2012-13	6,145,934	34,663	0.56%	2012-13	672,969	5,793	0.86%
	Average increase		1.05%		Average increase		5.02%
OTHER		+/-	+/-	OTHER		+/-	+/-
	MILL VAL	AMOUNT	PERCENT		MILL VAL	AMOUNT	PERCENT
2003-04	74,596			2003-04	-		#DIV/0!
2004-05	49,737	(24,859)	-49.98%	2004-05	-		#DIV/0!
2005-06	89,609	39,872	44.50%	2005-06	-		#DIV/0!
2006-07	39,295	(50,313)	-128.04%	2006-07	-		#DIV/0!
2007-08	30,265	(9,030)	-29.84%	2007-08	-		#DIV/0!
2008-09	30,265	-	0.00%	2008-09	-		#DIV/0!
2009-10	30,265	-	0.00%	2009-10	-		#DIV/0!
2010-11	30,265	-	0.00%	2010-11	-		#DIV/0!
2011-12	30,265	-	0.00%	2011-12	-		#DIV/0!
2012-13	30,265	-	0.00%	2012-13	-		#DIV/0!
	Average increase		-18.15%		Average increase		#DIV/0!
TOTAL		+/-	+/-	TOTAL		+/-	+/-
	MILL VAL	AMOUNT	PERCENT		MILL VAL	AMOUNT	PERCENT
2003-04	7,060,317			2003-04	423,042		
2004-05	7,208,107	147,790	2.05%	2004-05	463,149	40,107	8.66%
2005-06	7,381,947	173,840	2.35%	2005-06	515,727	52,578	10.19%
2006-07	7,434,503	52,556	0.71%	2006-07	593,452	77,725	13.10%
2007-08	7,532,583	98,080	1.30%	2007-08	627,872	34,420	5.48%
2008-09	7,601,407	68,824	0.91%	2008-09	639,590	11,718	1.83%
2009-10	7,654,183	52,776	0.69%	2009-10	646,101	6,511	1.01%
2010-11	7,718,556	64,373	0.83%	2010-11	659,647	13,546	2.05%
2011-12	7,792,331	73,775	0.95%	2011-12	671,063	11,416	1.70%
2012-13	7,852,810	60,479	0.77%	2012-13	676,856	5,793	0.86%
	Average increase		1.17%		Average Increase		4.99%

West Chester Area School District  
Assumptions for Salaries

	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
<b>Enrollment Changes</b>						
KG	(24)		0	0	0	0
1st to 5th Grade	(74)		0	0	0	0
Grades 6-8	(2)		0	0	0	0
Grades 9-12	(6)		0	0	0	0
	<b>(106)</b>		0	0	0	0
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
<b>Teacher Headcount Change</b>						
Elementary	(10.50)		0.00	0.00	0.00	0.00
Middle	0.00		0.00	0.00	0.00	0.00
High	(0.30)		0.00	0.00	0.00	0.00
<b>Total Teacher Headcount Change</b>	<b>(10.80)</b>		0.00	0.00	0.00	0.00

*\*\*2008-09 staff changes calculated by the Directors of education based on actual class size progressions*

*\* Assumes average teacher salary using 2007-08 as base when staffing decreases*

*\* Assume average new hire teacher salary using 2007-08 as base when staffing increases*

*\* Assume increase for new hire teacher salary in accordance with contract extension for 2007-08 and 2008-09 and assumes 2% for 2009-10 and 2010-11.*

*\* Assume additional teaching staff to be hired at new hire average teacher salary*

<b>Additional Headcount Expenses</b>	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$99,840		\$103,834	\$107,987	\$112,306	\$116,799
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$47,035		\$47,912	\$48,791	\$48,872	\$49,787
Average Teacher Salary	\$65,184		\$66,400	\$67,617	\$68,971	\$70,379
Headcount Change (Enrollment)	(10.80)		0.00	0.00	0.00	0.00
Headcount Change (Curricular)	(8.10)		0	0.00	0.00	0.00
Change Salary Expense			\$0	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$55,000		\$57,200	\$59,488	\$61,868	\$64,342
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$21,784		\$22,549	\$23,227	\$24,156	\$25,123
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$34,148		\$35,377	\$36,651	\$38,117	\$39,642
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
<b>Teacher Staffing Changes Detail</b>						
Salary before Attrition	62,983,928		62,738,053	63,908,037	65,079,797	66,382,989
Attrition - (vacancies)	350,000		250,000	250,000	250,000	250,000
Estimated Attrition (turnover)	1,076,899		1,038,018	1,081,309	1,000,000	1,000,000
Increase with Attrition	61,557,029	60,366,161	61,450,035	62,576,728	63,829,797	65,132,989
Increase with Attrition			1.86%	1.83%	2.00%	2.04%
Staffing changes	(1,231,978)		-	-	-	-
Teacher Salary (with attrition & Staffing Changes)	60,325,051	60,366,161	61,450,035	62,576,728	63,829,797	65,132,989
Increase with Attrition & Staffing Changes			1.80%	1.83%	2.00%	2.04%



West Chester Area School District  
Assumptions for Salaries

<b>TOTAL SALARY EXPENSE</b>						
	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Admin Staff	7,081,496	7,081,496	7,364,756	7,659,346	7,965,720	8,284,349
Admin Additions			-	-	-	-
<b>Total Administration Salaries</b>	<b>7,081,496</b>	<b>7,081,496</b>	<b>7,364,756</b>	<b>7,659,346</b>	<b>7,965,720</b>	<b>8,284,349</b>
Teacher Staff Salaries	61,598,139	60,366,161	61,450,035	62,576,728	63,829,797	65,132,989
Extra Duty Pymnts (123)	1,011,702	1,011,702	1,030,569	1,049,465	1,070,480	1,092,335
Sabbatical Pymnts (124)	274,736	274,736	279,860	284,991	290,698	296,633
Subject Chair Pymnts (125)	420,622	420,622	428,466	436,322	445,059	454,146
Severance Pymnts (127)	382,920	382,920	390,061	397,213	405,167	413,439
Supplemental Contracts (135)	2,167,299	2,167,299	2,207,716	2,248,195	2,293,214	2,340,034
Teacher Additions	(1,231,978)		-	-	-	-
<b>Total Teaching Salaries</b>	<b>64,623,441</b>	<b>64,623,441</b>	<b>65,786,707</b>	<b>66,992,913</b>	<b>68,334,414</b>	<b>69,729,575</b>
Reg Salaries (141)	2,966,716	2,966,716	3,085,384	3,208,800	3,337,152	3,470,638
Overtime (143)		-				
<b>Technical</b>	<b>2,966,716</b>	<b>2,966,716</b>	<b>3,085,384</b>	<b>3,208,800</b>	<b>3,337,152</b>	<b>3,470,638</b>
Reg Salaries (151)	2,934,775	2,934,775	3,037,785	3,129,223	3,254,392	3,384,567
Temporary salaries (152)	86,400	86,400	89,433	92,125	95,810	99,642
Overtime (153)	13,040	13,040	13,498	13,904	14,460	15,039
Aides (154),(155)	3,267,911	3,267,911	3,382,615	3,484,432	3,623,809	3,768,761
Technology Aides (158)	317,253	317,253	328,389	338,273	351,804	365,877
<b>Office Clerical</b>	<b>6,619,380</b>	<b>6,619,380</b>	<b>6,851,720</b>	<b>7,057,957</b>	<b>7,340,275</b>	<b>7,633,886</b>
Reg Salaries Oper & Maint(161)	5,024,514	5,024,514	5,205,397	5,392,791	5,608,502	5,832,843
Temporary salaries (162)	191,000	191,000	197,876	205,000	213,200	221,727
Overtime (163)	210,900	210,900	218,492	226,358	235,412	244,829
Reg Salaries Technology (168)	590,975	590,975	612,250	634,291	659,663	686,049
<b>C and Trades</b>	<b>6,017,389</b>	<b>6,017,389</b>	<b>6,234,015</b>	<b>6,458,440</b>	<b>6,716,777</b>	<b>6,985,448</b>
<b>Total Salary Expense</b>	<b>87,308,421</b>	<b>87,308,421</b>	<b>89,322,582</b>	<b>91,377,455</b>	<b>93,694,338</b>	<b>96,103,896</b>
<b>% Increase</b>		0.00%	2.31%	2.30%	2.54%	2.57%

2008-09 Staffing Budget

2007-08 Actuals Oct 07

Additions/Deletions 2008-09

2008-09 Budget

Positions

School Administration

Func	Acct	Prog	2007-08 Actuals Oct 07				Additions/Deletions 2008-09				2008-09 Budget										
			ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total				
Superintendent	2360	111	52				1.00											1.00			
Secondary Director of Education	2360	111	52B				2.00											2.00			
Elementary Director of Education	2360	111	52E				1.00											1.00			
Principals and Asst. Principals	2380	111	40		15.00		34.00											34.00			
Technology Director	2818	111	10				1.00											1.00			
Human Resources Director/Prog Director	2340	111	54				2.00											2.00			
Business Affairs Director/Asst. Director	2500	111	55				2.00											2.00			
Facilities & Operations Director	2610	111	71				1.00											1.00			
Student Service Director	2110	111	18				1.00											1.00			
<b>Total</b>					15.00		45.00									10.00	9.00	15.00	11.00	45.00	
English/Lang Arts	2260	111	06																		
Elem Literacy Coordinator	2260	111	6				1.00												1.00		
Elem Math, science and Assessment	2260	111					1.00												1.00		
Program Director - Prof Development	2260	111					1.00												1.00		
Math	2260	111	15				1.00												1.00		
World Language	2260	111	07				0.40												0.40		
Instructional Technology Coordinator	2270	111	10				1.00												1.00		
IT Services Coordinator	2840	111	50Z				1.00												1.00		
ESL	2260	111	02				0.60												0.60		
Special Education Supervisors	1200	111	21				4.00												4.00		
Special Education Supervisors	1200	111	35																		
Gifted	1243	111	21A																		
Athletic Director	3200	111	30S				1.00												1.00		
<b>Total</b>					3.00		3.00												3.00		
<b>Management Total</b>					18.00		60.00									10.00	9.00	18.00	23.00	60.00	
<u>Regular Ed Classroom Tchrs</u>																					
Full Day KG	1100	121	08F				5.00												5.00		
1/2 Day KG	1100	121	09				16.50												16.50		
General	1100	121	09							(1.50)									15.00		
1st Grade	1100	121	09				40.00												40.00		
2nd Grade	1100	121	09				37.00												37.00		
3rd Grade	1100	121	09				39.00												39.00		
4th Grade	1100	121	09				38.00												38.00		
5th Grade	1100	121	09				35.00												35.00		
Eng/Lang Arts	1100	121	06				5.00												5.00		
Reading Specialist/Teacher	1100	121	06A				39.70												39.70		
Reading Specialist (K-2)	1100	121	06B				10.00												10.00		
Math Resource Specialists/Math Teachers	1100	121	15				10.00												10.00		
Science	1100	121	19				26.80												26.80		
Social Studies	1100	121	20				22.60												22.60		
Music -Vocal	1100	121	16A				9.70												9.70		
Music -Instrumental	1100	121	16B				9.90												9.90		
Art	1100	121	01				9.80												9.80		
World Language	1100	121	07				10.00												10.00		
Computer/Tech Ed	1100	121	10				6.40												6.40		
<b>Total</b>							16.50												(1.50)	15.00	
<b>Management Total</b>							5.00												5.00		
<b>Regular Ed Classroom Tchrs</b>							16.50												15.00		
<b>Total</b>							60.00									10.00	9.00	18.00	23.00	60.00	
<b>Total</b>							6.40												(10.00)	44.70	
<b>Total</b>							6.40												6.40		

2008-09 Staffing Budget

Positions	2007-08 Actuals Oct 07						Additions/Deletions 2008-09						2008-09 Budget						
	ELM		MID		OTH		ELM		MID		OTH		ELM		MID		OTH		
	Elem	Total	Elem	Total	High	Other	Elem	Total	High	Other	Elem	Total	High	Other	Elem	Total	High	Other	
Phys Ed	10.00	25.50	6.90	8.60	8.60										10.00	8.60			25.50
Adaptive PE	1.00	5.00	9.30	4.00	4.00										1.00	4.00			5.00
Health		18.90		9.60	9.60											9.30	9.60		18.90
Adaptive Health		1.00		1.00	1.00													1.00	1.00
ESL	10.00	17.40	3.40	4.00	4.00										10.00	4.00			17.40
General Additions	5.10	5.10													5.10				5.10
HELP Program		0.50		0.50	0.50										(9.00)	(0.30)			(8.80)
<b>Total</b>	<b>315.00</b>	<b>709.60</b>	<b>171.50</b>	<b>221.60</b>	<b>1.50</b>	<b>1.50</b>	<b>(20.50)</b>	<b>(0.30)</b>	<b>(0.30)</b>	<b>(9.30)</b>	<b>(20.80)</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>294.50</b>	<b>221.30</b>	<b>1.50</b>	<b>1.50</b>	<b>688.80</b>
<b>Vocational Ed Classroom Totl</b>																			
Fam and Cons Science		14.00	6.60	7.40	7.40											6.60	7.40		14.00
Industrial Arts		8.80	6.20	2.60	2.60											6.20	2.60		8.80
Business Education		4.40	4.40	4.40	4.40														4.40
Marketing		2.00	2.00	2.00	2.00														2.00
<b>Total</b>	<b>-</b>	<b>29.20</b>	<b>12.80</b>	<b>16.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12.80</b>	<b>16.40</b>	<b>-</b>	<b>-</b>	<b>29.20</b>
<b>Special Education Teachers</b>																			
Special Education (general)	6.00	6.50	2.00	6.50	6.50														6.50
Autistic		8.00														2.00			8.00
Emotional Support	1.00	4.60	1.60	3.00	3.00											1.60			4.60
Life Skills	29.50	73.90	18.40	26.00	26.00										29.50	26.00			73.90
Learn Suppl/ Life Skills		11.30																	11.30
Speech & Language Therapist	10.00	17.40	3.40	3.00	3.00										10.00	3.00			17.40
Gifted Program Teachers		0.70																	0.70
<b>Total</b>	<b>46.50</b>	<b>122.70</b>	<b>25.40</b>	<b>32.00</b>	<b>18.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.70</b>	<b>0.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46.50</b>	<b>32.00</b>	<b>18.80</b>	<b>18.80</b>	<b>122.70</b>
<b>Student Services</b>																			
Guidance Counselors	10.00	42.00	12.00	20.00	20.00										10.00	20.00			42.00
Certified Nurses (non-public)		2.00																	2.00
Certified Nurses (District)	6.60	13.60	3.00	3.20	3.20										6.60	3.20			13.60
Psychologists	9.00	16.20	3.00	3.00	3.00										9.00	3.00			16.20
Psychologists		1.20																	1.20
Social Worker		0.60																	0.60
Social Worker (ma)	10.00	16.00	3.00	3.00	3.00										10.00	3.00			16.00
Librarian	35.60	90.40	21.00	29.20	4.60										35.60	21.00			91.60
<b>Total</b>	<b>397.10</b>	<b>957.50</b>	<b>230.70</b>	<b>304.80</b>	<b>24.90</b>	<b>(20.50)</b>	<b>(0.30)</b>	<b>(0.30)</b>	<b>1.90</b>	<b>(18.90)</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>	<b>376.60</b>	<b>304.50</b>	<b>26.80</b>	<b>26.80</b>	<b>938.60</b>
<b>Secetarial Staff - Central Office and School Administration</b>																			
Sec to Superintendent		1.00																	1.00
Sec to High School Dir of Education		1.00																	1.00
Sec to Middle School Dir of Education		1.00																	1.00
<b>Total</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

Positions	Func	Acct	Prog	2007-08 Actuals Oct 07					Additions/Deletions 2008-09					2008-09 Budget										
				ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total						
				Elem	Middle	High	Other					Elem	Middle	High	Other					Elem	Middle	High	Other	Total
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sec to Principals and Asst. Principals	2380	151	40	10.00	9.00	9.00	-	28.00	-	-	-	10.00	9.00	9.00	-	-	-	-	-	-	-	-	-	28.00
Sec to Elementary Program Directors	2380	151	40	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sec to Technology Dir	2818	151	10	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sec for Attendance	2130	151	18a	-	-	4.50	1.00	5.50	-	-	-	-	-	4.50	1.00	-	-	-	-	-	-	-	-	5.50
Sec for Guidance	2120	151	18b	-	-	6.00	-	6.00	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	6.00
Sec to Facilities & Operations Dir	2610	151	71	-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00
Sec to Curriculum Supv.	2260	151	50	-	-	-	2.50	2.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.50
Sec to Special Ed Dir/Supervisors	1200	151	21	0.60	-	-	4.00	4.60	-	-	-	0.60	-	-	-	-	-	-	-	-	-	-	-	4.60
Sec to Instructional Technology Coordinator	2818	151	10	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sec to Gifted	1243	151	21A	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Sec to Medical Access	1200	151	35	-	-	-	0.40	0.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.40
Sec to Assessment	2260	151	50E	-	-	-	0.60	0.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.60
Sec to Title 1	2850	151	35	-	-	-	0.80	0.80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.80
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-	3.00
<b>Secretarial Total</b>				<b>10.60</b>	<b>9.00</b>	<b>22.50</b>	<b>19.30</b>	<b>61.40</b>	-	-	-	<b>10.60</b>	<b>9.00</b>	<b>22.50</b>	<b>19.30</b>	-	-	-	-	-	-	-	-	<b>61.40</b>
<b>Instructional &amp; Non-Instructional Assistants</b>																								
Full Day KG	1100	154	08F	5.00	-	-	-	5.00	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	-	5.00
ESL	1100	154	02	10.00	3.00	3.00	-	16.00	-	-	-	10.00	3.00	3.00	-	-	-	-	-	-	-	-	-	16.00
Autistic	1233	154	21C	9.00	1.00	-	6.93	16.93	-	-	-	9.00	1.00	-	6.93	-	-	-	-	-	-	-	-	16.93
Emotional Support	1231	154	21C	1.00	4.00	6.00	-	11.00	-	-	-	1.00	4.00	6.00	-	-	-	-	-	-	-	-	-	11.00
Life Skills	1211	154	21F	5.00	2.00	2.93	-	9.93	-	-	-	5.00	2.00	2.93	-	-	-	-	-	-	-	-	-	9.93
Learn Supp/ Life Skills	1241	154	21F	50.50	22.00	16.57	-	89.07	-	-	-	50.50	22.00	16.57	-	-	-	-	-	-	-	-	-	89.07
Special Ed	1260	154	21H	-	-	5.00	-	5.00	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	5.00
Gifted Program	1243	154	21A	-	-	-	1.00	1.00	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
Library Assistant	2250	154	14	10.00	3.00	-	-	13.00	-	-	-	10.00	3.00	-	-	-	-	-	-	-	-	-	-	13.00
HS Library Assistant	2250	151	14	-	-	3.00	-	3.00	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-	3.00
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	10.00	-	-	-	10.00	-	-	-	-	-	-	-	-	-	-	-	10.00
<b>Total</b>				<b>100.50</b>	<b>35.00</b>	<b>36.50</b>	<b>7.93</b>	<b>179.93</b>	-	-	-	<b>100.50</b>	<b>35.00</b>	<b>36.50</b>	<b>7.93</b>	-	-	-	-	-	-	-	-	<b>179.93</b>
<b>Student Services</b>																								
Case Workers	2160	141	18F	3.66	3.00	2.34	-	9.00	-	-	-	3.66	3.00	2.34	-	-	-	-	-	-	-	-	-	9.00
RN-LPN (non-public)	2450	141	18D	-	-	-	2.00	2.00	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	2.00
RN-LPN (District)	2440	141	18D	3.74	0.33	3.33	-	7.40	-	-	-	3.74	0.33	3.33	-	-	-	-	-	-	-	-	-	7.40
Security Greeter	2190	154	18	-	-	5.00	-	5.00	-	-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	5.00
<b>Total</b>				<b>7.40</b>	<b>3.33</b>	<b>10.67</b>	<b>2.00</b>	<b>23.40</b>	-	-	-	<b>7.40</b>	<b>3.33</b>	<b>10.67</b>	<b>2.00</b>	-	-	-	-	-	-	-	-	<b>23.40</b>
<b>Business Office</b>																								
Business Office (Professional)	2500	141	55	-	-	-	4.80	4.80	-	-	-	-	-	-	4.80	-	-	-	-	-	-	-	-	4.80
Business Office (Professional)	2330	141	55	-	-	-	1.00	1.00	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
Business Office (Special Ed Programs)	1200	141	21	-	-	-	1.00	1.00	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
Business Office (Hourly Support)	2500	151	55	-	-	-	9.50	9.50	-	-	-	-	-	-	9.50	-	-	-	-	-	-	-	-	9.50
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	1.00	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
<b>Total</b>				-	-	-	<b>17.30</b>	<b>17.30</b>	-	-	-	-	-	-	<b>17.30</b>	-	-	-	-	-	-	-	-	<b>17.30</b>
<b>Communications Office</b>																								
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
Communications Office (Hourly Support)	2370	151	52	-	-	-	0.50	0.50	-	-	-	-	-	-	0.50	-	-	-	-	-	-	-	-	0.50



West Chester Area School District  
Assumptions for Benefits

Gross Benefit Costs							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	13,157,084	14,712,898	14,712,898	16,404,881	18,291,443	20,394,959	22,740,379
Dental	1,504,256	1,609,608	1,609,608	1,711,013	1,818,807	1,933,392	2,055,195
Vision	161,062	175,747	175,747	184,534	193,761	203,449	213,621
Prescription	3,099,716	3,384,615	3,384,615	3,672,307	3,984,453	4,323,131	4,690,598
Social Security	6,380,726	6,667,702	6,667,702	6,833,178	6,990,375	7,167,617	7,351,948
Retirement	6,092,394	4,148,793	4,148,793	6,431,226	6,579,177	6,745,992	6,919,481
Tuition	887,148	1,087,761	1,087,761	1,142,149	1,199,257	1,259,219	1,322,180
Life & Disability	556,704	532,873	532,873	545,166	557,708	571,848	586,555
W/C, Unemp & Other	804,552	724,791	724,791	731,459	738,189	744,980	751,834
	-	-	-	-	-	-	-
Total Benefit Expense	32,643,642	33,044,787	33,044,787	37,655,913	40,353,168	43,344,587	46,631,790
% Increase		33,044,787	1.23%	13.95%	7.16%	7.41%	7.58%

\* Assume increases in salary related benefits proportional to salary increase

Benefit Cost Sharing and Cobra payments							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	2,091,459	2,244,540	2,244,540	2,693,448	3,003,195	3,348,562	3,733,647
Dental	55,032	38,870	38,870	41,318	43,922	46,689	49,630
Vision	6,522	6,041	6,041	6,343	6,660	6,993	7,343
Prescription	89,660	118,713	118,713	128,803	139,751	151,630	164,519
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	123,977	113,110	113,110	115,719	115,719	115,719	115,719
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Cost Share	2,366,649	2,521,273	2,521,273	2,985,632	3,309,247	3,669,593	4,070,857

Change in Staff Benefit Cost							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Change in Staff (fte)				0.00	0.00	0.00	0.00
Change in Staff (salary)				0	0	0	0
Medical	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	-	-	-	-
Total Benefit Expense	-	-	-	-	-	-	-
% Increase					#DIV/0!	#DIV/0!	#DIV/0!

Net Benefit Costs							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	Actual	Budget	Projection	Budget	Forecast	Forecast	Forecast
Medical	11,065,625	12,468,358	12,468,358	13,711,433	15,288,248	17,046,397	19,006,732
Dental	1,449,224	1,570,738	1,570,738	1,669,694	1,774,885	1,886,703	2,005,565
Vision	154,541	169,706	169,706	178,191	187,101	196,456	206,279
Prescription	3,010,056	3,265,902	3,265,902	3,543,504	3,844,701	4,171,501	4,526,079
Social Security	6,380,726	6,667,702	6,667,702	6,833,178	6,990,375	7,167,617	7,351,948
Retirement	6,092,394	4,148,793	4,148,793	6,431,226	6,579,177	6,745,992	6,919,481
Tuition	887,148	1,087,761	1,087,761	1,142,149	1,199,257	1,259,219	1,322,180
Life & Disability	432,727	419,763	419,763	429,447	441,988	456,129	470,835
W/C, Unemp & Other	804,552	724,791	724,791	731,459	738,189	744,980	751,834
	-	-	-	-	-	-	-
Total Benefit Expense	30,276,993	30,523,514	30,523,514	34,670,281	37,043,921	39,674,994	42,560,933
% Increase			0.81%	13.59%	6.85%	7.10%	7.27%

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows:

3%

	2007-08 Actual	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
	\$351,300	\$ 484,200	\$ 484,200	\$ 502,640	\$ 517,719	\$ 533,251	\$ 549,248

	2007-08 Int and Principal
Transfer to Cap Reserve	\$ 20,106,024
	\$ 0

EXISTING DEBT SERVICE

	2008-09		2009-10		2010-11		2011-12		2012-13	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
PRINCIPAL AT 7/1/06										
12/98 \$3,220,000 GOB	\$46,855	\$890,000	\$14,083	\$655,000	\$0	\$0	\$0	\$0	\$0	\$0
4/02 \$27,660,000 GOB	\$214,231	\$1,105,000	\$158,981	\$1,160,000	\$100,981	\$1,220,000	\$22,161	\$1,265,000	\$0	\$0
11/02 \$ 15,680,000 GOB	\$309,425	\$3,955,000	\$165,068	\$3,955,000	\$12,800	\$320,000	\$0	\$0	\$0	\$0
4/03 \$29,990,000 GOB	\$1,196,428	\$5,000	\$1,196,265	\$5,000	\$1,196,103	\$1,630,000	\$1,130,903	\$2,020,000	\$1,063,233	\$2,090,000
6/03 A \$18,780,000 GOB	\$502,537	\$1,545,000	\$463,650	\$1,560,000	\$416,623	\$1,630,000	\$382,835	\$1,680,000	\$308,825	\$1,740,000
8/03 \$ 34,995,000 GOB	\$177,444	\$615,000	\$164,253	\$625,000	\$149,169	\$645,000	\$131,963	\$665,000	\$0	\$0
2/04 \$ 7,385,000 GOB	\$28,346	\$5,000	\$324,000	\$330,000	\$304,860	\$1,080,000	\$273,435	\$1,105,000	\$238,969	\$1,145,000
9/05 \$9,970,000 GOB	\$311,420	\$470,000	\$297,320	\$480,000	\$281,720	\$500,000	\$265,470	\$515,000	\$248,218	\$535,000
11/00 \$10,043,000 DVRA	\$173,909	\$976,000	\$350,110	\$922,000	\$302,639	\$969,000	\$252,731	\$1,019,000	\$200,235	\$1,072,000
1/06 \$100,810,000 - GOB	\$4,829,925	\$5,000	\$4,828,650	\$95,000	\$4,826,325	\$1,830,000	\$4,753,125	\$1,910,000	\$4,876,725	\$1,970,000
3/06 \$13,455,000 GOB	\$617,238	\$1,505,000	\$555,738	\$1,570,000	\$491,638	\$1,635,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000
1/06 \$35,000,000 GOB	\$53,534	\$5,000	\$1,153,366	\$5,000	\$1,653,181	\$5,000	\$1,653,011	\$5,000	\$1,652,626	\$5,000
Possible Refinance 2006										
Possible Refinance 2006A										
11/06 \$37,935,000 GOB	\$1,595,798	\$125,000	\$1,591,423	\$130,000	\$1,586,873	\$135,000	\$1,582,148	\$140,000	\$1,577,248	\$145,000
IU - Debt Service	\$928,588	\$105,000	\$924,388	\$110,000	\$919,988	\$115,000	\$915,388	\$115,000	\$910,788	\$1440,000
11/06 \$22,245,000 GOB	\$1,285,578	\$11,211,000	\$1,188,304	\$11,622,000	\$12,242,900	\$11,714,000	\$11,796,028	\$12,144,000	\$11,343,124	\$12,587,000
TOTAL	\$11,285,578	\$11,211,000	\$12,188,304	\$11,622,000	\$12,242,900	\$11,714,000	\$11,796,028	\$12,144,000	\$11,343,124	\$12,587,000
Total ACT 1 eligible Debt		\$22,496,578		\$23,810,304		\$23,956,900		\$23,942,028		\$23,830,124
Increase in ACT 1 eligible debt				\$1,313,726		\$146,596		(\$14,872)		(\$11,904)

NEW DEBT SERVICE

	2008-09		2009-10		2010-11		2011-12		2012-13	
	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT
5/07 \$10,000,000 GOB	\$0	\$0	\$398,194	\$340,000	\$382,594	\$355,000	\$368,394	\$365,000	\$353,794	\$380,000
Phase in Elem master plan 3.5% per year	\$ -	\$ -	\$ 398,194	\$ 340,000	\$ 1,241,721	\$ 355,000	\$ 2,121,898	\$ 365,000	\$ 3,032,311	\$ 380,000
	\$ -	\$ -	\$ 398,194	\$ 340,000	\$ 1,241,721	\$ 355,000	\$ 2,121,898	\$ 365,000	\$ 3,032,311	\$ 380,000

TOTAL DEBT SERVICE

	2008-09		2009-10		2010-11		2011-12		2012-13	
Total Debt Service	\$11,285,578	\$11,211,000	\$12,584,498	\$11,962,000	\$13,484,622	\$12,069,000	\$13,919,926	\$12,509,000	\$14,375,435	\$12,967,000
Change in Debt Service	\$22,496,578	\$22,496,578	\$24,546,938	\$24,546,938	\$25,553,622	\$25,428,926	\$26,428,926	\$26,428,926	\$27,342,435	\$27,342,435
	\$ -	\$ -	\$ 2,049,920	\$ 2,049,920	\$ 1,007,723	\$ 1,007,723	\$ 875,305	\$ 875,305	\$ -	\$ 913,508

West Chester Area School District  
Comparison of Expenses  
2000-01 to 2008-09

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2008-09	% Change	% Change	Budget 2009-10	% Change
<b>Staff</b>	77,129.2	83,033.8	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,906.5	117,831.9	117,831.9	7.83%	7.83%	123,992.9	12.67%
<b>Total Salaries</b>	62,120.7	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,308.4	87,308.4	5.69%	5.69%	89,322.6	9.04%
<b>Administration</b>														
Reg Salaries	3,714.4	4,556.2	4,855.5	5,264.0	5,668.5	6,074.0	6,358.7	6,980.7	7,081.5	7,081.5	4.69%	4.69%	7,364.8	15.82%
<b>Teachers</b>														
Reg Salaries	47,373.8	49,372.8	50,736.8	52,066.0	53,981.3	55,600.2	57,724.3	59,946.7	60,366.2	60,366.2	3.82%	3.82%	61,450.0	6.45%
Extra Duty Pymts	511.9	590.3	690.3	873.3	1,091.8	1,250.2	1,028.0	1,197.0	1,011.7	1,011.7	2.98%	2.98%	1,030.6	0.25%
Subsidiary Pymts	199.9	180.6	87.2	283.3	398.9	397.3	426.0	413.6	274.7	274.7	32.35%	32.35%	279.9	-7.27%
Subject Chair Pymts	128.6	136.2	152.5	152.1	168.7	182.2	183.3	412.6	420.6	420.6	94.95%	94.95%	428.5	9.22%
Severance Pymts	41.1	499.4	499.5	41.4	398.1	860.89%	392.3	245.9	382.9	382.9	20.85%	20.85%	390.1	28.22%
Supplemental Contracts	1,123.5	1,142.3	1,116.9	1,190.1	1,202.2	1,017.1	1,980.1	2,033.2	2,167.3	2,167.3	50.97%	50.97%	2,207.7	11.48%
<b>Total Teachers</b>	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	64,623.4	64,623.4	5.36%	5.36%	65,786.7	6.57%
<b>Technical</b>														
Reg Salaries	1,752.0	1,720.4	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,966.7	2,966.7	4.13%	4.13%	3,085.4	23.40%
<b>Office Clerical</b>														
Reg Salaries	3,540.3	3,907.1	4,231.4	4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,619.4	6,619.4	7.55%	7.55%	6,851.7	15.36%
<b>Crafts and Trades</b>														
Reg Salaries	3,735.3	4,311.5	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	6,017.4	9.57%	9.57%	6,234.0	15.74%
<b>Benefits</b>														
Medical	5,618.8	6,324.6	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,157.1	14,712.9	14,712.9	13.18%	13.18%	16,404.9	39.68%
Dental	872.7	1,157.1	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,609.6	1,609.6	1.29%	1.29%	1,711.0	22.31%
Vision	163.5	174.8	156.8	183.6	180.4	151.5	154.0	161.1	175.7	175.7	1.62%	1.62%	184.5	19.83%
Prescription	1,608.4	2,269.6	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,384.6	3,384.6	11.57%	11.57%	3,672.3	5.73%
Social Security	4,770.4	5,110.6	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,667.7	6,667.7	5.38%	5.38%	6,833.2	12.10%
Retirement	1,221.7	1,718.9	1,795.7	2,697.5	3,153.5	3,604.6	4,309.4	4,522.4	4,148.8	4,148.8	44.52%	44.52%	4,431.2	23.05%
Tuition Reimbursement	490.0	614.2	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	1,087.8	5.50%	5.50%	1,142.1	20.70%
Life & Disability	179.5	210.6	203.0	208.7	540.6	464.0	518.6	556.7	532.9	532.9	11.76%	11.76%	545.2	5.12%
Workers Comp/Unemp/Other	496.1	706.9	833.2	1,217.9	608.6	615.8	731.3	804.6	724.8	724.8	18.76%	18.76%	731.5	0.02%
<b>Total Benefits</b>	15,621.1	17,287.2	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,643.6	33,044.8	33,044.8	14.72%	14.72%	37,655.9	24.39%
(Less) cost sharing	(612.6)	(674.3)	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,521.3)	(2,521.3)	16.79%	16.79%	(2,885.5)	38.35%
<b>Net Benefits</b>	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,277.0	30,523.5	30,523.5	14.56%	14.56%	34,770.3	23.25%
<b>Prof. &amp; Tech. Services</b>														
Substitute Service	6,372.1	7,009.3	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,657.4	11,316.9	11,316.9	-0.12%	-0.12%	11,782.4	20.19%
Contracted Therapeutic Staff	766.0	833.1	1,333.9	1,497.7	1,732.6	1,888.2	1,732.4	1,676.0	1,906.1	1,906.1	2.62%	2.62%	1,963.2	13.33%
Contracted Aides	196.6	394.7	567.3	567.3	746.7	461.9	523.9	639.6	473.0	473.0	13.42%	13.42%	498.8	-4.80%
CCIU - Special Education Programs	2,802.2	3,038.7	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,565.0	3,565.0	65.88%	65.88%	528.2	45.28%
Due Process Hearings	63.3	285.1	404.6	363.7	411.7	619.1	503.8	3,208.9	3,208.9	3,208.9	-1.90%	-1.90%	19.77%	19.77%
Early Intervention	95.2	138.1	105.7	144.75%	217.2	13,204%	224.6	220.4	220.4	220.4	-46.31%	-46.31%	641.2	92.91%
Extended School Year	61.3	15.2	43.2	17.6	59.26%	333.4	395.6	410.9	380.0	380.0	18.66%	18.66%	399.0	4.52%
Alternative Education - Special Ed	424.2	242.4	252.5	547.1	519.2	662.9	745.1	879.9	741.7	741.7	12.40%	12.40%	778.8	4.52%
Alternative Education - Reg	335.1	109.6	458.3	474.8	537.2	496.6	545.9	543.3	605.4	605.4	9.93%	9.93%	623.6	14.22%
Tax Collection	379.6	421.1	458.3	474.8	537.2	496.6	545.9	543.3	605.4	605.4	-20.79%	-20.79%	376.2	64.86%
Legal	327.9	199.1	251.1	287.9	308.9	288.1	228.2	255.0	365.3	365.3	-20.79%	-20.79%	376.2	64.86%
Other	840.2	1,142.4	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,903.3	1,903.3	4.75%	4.75%	1,960.4	38.46%
<b>Purchased Property Services</b>														
Electricity	2,764.7	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	5,106.7	5,106.7	9.68%	9.68%	5,263.8	18.15%
Water/Sewer	1,407.7	1,746.1	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,986.8	2,986.8	2,986.8	16.86%	16.86%	3,075.6	16.86%
Trash Removal	219.0	227.9	229.5	251.3	287.7	302.3	345.5	403.5	407.3	407.3	14.29%	14.29%	419.5	21.42%
Office Rental	67.4	70.5	79.3	89.9	133.7%	146.1	161.44%	155.0	190.0	190.0	-6.91%	-6.91%	199.5	46.69%
Other	150.2	188.7	200.1	211.7	220.0	226.8	216.6	200.8	100.8	100.8	-65.65%	-65.65%	103.8	33.28%
<b>Other Services</b>														
Charter Schools	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,852.1	25,492.5	25,492.5	2.83%	2.83%	28,409.0	31.30%
Tuition: Special Education	1,872.7	2,735.2	3,288.8	3,788.9	4,305.9	4,691.2	4,455.0	5,470.3	6,017.4	6,017.4	-5.03%	-5.03%	6,944.0	55.85%
Tuition: CAT	814.3	686.1	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	1,200.5	9.26%	9.26%	1,549.7	37.91%
Tuition: Other	95.8	53.1	50.0	84.9	69.80%	25.5	20.31%	-	-	-	-100.00%	-	-	#DIV/0!
Bussing: Public Schools	2,848.9	2,929.1	2,986.6	3,209.5	3,335.4	3,701.7	3,907.0	4,436.4	4,902.2	4,902.2	5.55%	5.55%	5,451.2	39.53%
Bussing: Non-Public	3,869.2	3,866.2	4,061.6	4,347.9	4,251.2	4,582.5	4,591.8	4,579.7	4,988.3	4,988.3	1.09%	1.09%	5,558.1	21.04%
Bussing: Special Ed	1,770.1	1,806.5	1,922.9	1,850.0	1,740.9	2,991.4	2,991.4	3,513.9	2,889.8	2,889.8	3.24%	3.24%	3,213.5	7.42%
Bussing: Extracurricular	155.1	167.8	177.2	188.6	192.2	203.7	260.1	415.5	461.8	461.8	49.30%	49.30%	482.0	38.33%
Insurance	169.4	199.2	177.2	560.9	370.7	402.9	436.0	461.8	475.3	475.3	8.34%	8.34%	499.1	14.33%
Telephone/Postage	252.1	599.8	564.6	502.8	612.2	516.9	561.0	527.1	601.3	601.3	8.53%	8.53%	619.3	10.40%
Other	1,610.8	1,256.2	1,375.2	1,355.6	1,374.9	1,422.1	1,038.7	1,167.3	1,430.2	1,430.2	-3.16%	-3.16%	1,473.1	41.69%



West Chester Area School District  
 Comparison of Expenses  
 2000-01 to 2008-09

Supplies	3,631.9	3,960.6	9.05%	4,455.2	12.49%	5,130.1	15.15%	4,641.8	-9.52%	5,459.0	17.61%	5,025.7	-7.94%	6,378.2	7,002.4	7,002.4	-7.94%	7,000.1	39.29%
Heating Fuel	615.7	476.4	-22.82%	493.0	3.48%	699.0	33.67%	571.1	-13.34%	930.7	62.97%	1,235.9	32.79%	1,060.2	1,236.0	1,236.0	32.79%	1,273.1	3.01%
Other Operations/Maint. Supplies	496.7	504.5	1.57%	576.1	14.19%	614.9	6.73%	657.1	6.86%	738.5	12.39%	819.5	10.97%	925.6	889.6	925.2	10.97%	925.2	12.90%
Educational	554.0	500.6	-9.64%	1,052.6	110.27%	1,395.5	32.58%	1,429.0	2.40%	2,341.7	63.87%	2,010.9	-14.13%	2,569.4	2,280.2	2,350.6	-14.13%	2,350.6	16.89%
Educational /Admin Software	418.7	753.4	79.94%	1,034.2	37.27%	524.8	-49.26%	235.8	-55.07%	303.5	28.71%	353.1	16.34%	464.7	614.2	638.7	16.34%	638.7	80.89%
Administration/Business	186.9	197.1	5.46%	198.6	0.76%	208.5	4.98%	170.3	-18.32%	212.1	24.54%	199.8	-5.80%	199.5	221.6	230.4	-5.80%	230.4	15.33%
Other	267.5	532.5	99.07%	800.1	50.25%	467.1	-41.62%	163.1	-65.08%	7.4	-95.46%	9.8	32.43%	10.3	21.8	22.6	32.43%	22.6	130.98%
Other Objects	379.3	212.1	-44.08%	220.8	4.10%	241.7	9.47%	285.5	18.12%	333.3	16.75%	295.3	-11.41%	351.3	484.2	484.2	-11.41%	502.6	70.21%
Property	2,790.2	3,327.8	19.27%	3,097.0	-6.94%	2,682.5	-13.38%	2,591.5	-3.39%	709.8	-72.61%	1,748.0	146.27%	2,335.8	1,126.3	1,560.1	146.27%	1,560.1	-10.75%
Technology Equipment	1,640.9	2,057.0	25.36%	2,120.7	3.10%	1,725.0	-18.66%	1,632.6	-5.36%	-	-100.00%	403.0	#DIV/0!	1,290.0	-	-	146.27%	1,560.1	-10.75%
Other Equipment	1,149.3	1,270.8	10.57%	976.3	-23.17%	957.5	-1.93%	958.9	0.15%	709.8	-25.98%	1,345.0	89.49%	1,045.8	1,126.3	1,560.1	89.49%	1,560.1	15.99%
Debt Service	11,149.2	15,275.2	37.01%	13,135.6	-14.01%	14,786.7	12.34%	16,571.0	12.29%	20,859.0	25.88%	21,343.6	2.32%	20,106.0	22,496.6	24,546.5	2.32%	24,546.5	15.01%
Bond payments	10,840.8	11,974.4	10.46%	12,060.5	0.72%	13,864.0	14.95%	16,571.0	19.53%	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	22,496.6	24,546.5	-1.45%	24,546.5	23.81%
Variable rate delta to capital reserve	308.4	3,300.8	970.30%	1,075.1	-67.43%	892.7	-16.97%	-	-100.00%	742.0	#DIV/0!	1,518.1	104.58%	-	-	-	104.58%	-	-100.00%
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	118,825.1	131,275.7	10.48%	134,889.4	2.75%	143,810.1	6.61%	154,821.4	7.52%	164,336.4	6.28%	174,351.5	6.09%	185,426.8	192,334.3	203,057.2	6.09%	203,057.2	16.46%
	118,825.1	131,275.7	(0.0)																5.58%

West Chester Area School District  
Comparison of Expenses  
2006-07 to 2011-12

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	% Change 2009-10	Budget 2010-11	% Change 2010-11	Budget 2011-12	% Change 2011-12	% Change 2012-13		
<b>Staff</b>	74,131.0	77,129.2	83,033.8	86,665.3	92,205.1	96,092.6	102,058.1	110,044.9	115,906.5	117,831.9	123,992.9	7.08%	128,421.4	5.23%	133,368.3	3.85%	138,664.8	3.97%	
<b>Total Salaries</b>	59,997.2	62,120.7	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,308.4	89,322.8	6.56%	91,377.5	2.31%	93,694.3	2.54%	96,103.9	2.57%	
<b>Administration</b>																			
Reg Salaries	3,329.9	3,714.4	4,558.2	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,880.7	7,081.5	7,364.8	11.37%	7,659.3	4.00%	7,965.7	4.00%	8,284.3	4.00%	
Teachers	45,211.6	47,373.9	49,372.8	50,736.8	52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	60,366.2	61,450.0	4.56%	62,576.7	1.83%	63,829.8	2.00%	65,133.0	2.04%	
Reg Salaries	498.1	511.8	590.3	690.3	873.3	1,091.8	1,298.2	1,428.0	1,594.7	1,611.7	1,630.6	-1.58%	1,649.5	1.83%	1,670.5	2.00%	1,692.3	2.04%	
Extra Duty Pymts	328.4	199.9	180.6	87.2	283.3	395.9	228.0	301.8	43.9	274.7	279.9	-8.97%	285.0	2.00%	290.7	2.00%	296.6	2.04%	
Sabbatical Pymts	114.4	128.6	138.2	152.1	152.1	169.7	201.2	392.3	412.6	420.6	428.5	7.22%	436.3	1.83%	445.1	2.00%	454.1	2.04%	
Subject Chair Pymts	177.0	41.1	499.5	41.4	398.1	251.5	304.2	245.9	390.1	1,865.9	390.1	1.86%	392.2	1.83%	405.2	2.00%	413.4	2.04%	
Severance Pymts	1,080.0	1,123.5	1,142.3	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,167.3	9.45%	2,207.7	1.83%	2,248.2	1.83%	2,293.2	2.00%	2,340.0	2.04%
Supplemental Contracts	47,409.0	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	59,590.9	61,730.8	63,879.2	64,623.4	65,786.7	1.80%	66,929.9	1.83%	68,334.4	2.00%	69,729.6	2.04%	
<b>Technical</b>																			
Reg Salaries	1,515.8	1,752.0	1,720.4	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,966.7	3,085.4	18.65%	3,208.8	4.00%	3,337.2	4.00%	3,470.6	4.00%	
Reg Salaries	3,307.4	3,540.3	3,907.1	4,231.4	4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,619.4	6,851.7	11.44%	7,088.0	3.01%	7,340.3	4.00%	7,633.9	4.00%	
Office Clerical																			
Reg Salaries	3,534.7	3,735.3	4,311.5	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	6,234.0	11.72%	6,458.4	3.60%	6,716.8	4.00%	6,985.4	4.00%	
<b>Crafts and Trades</b>																			
Reg Salaries	4,932.9	5,618.8	6,324.6	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,157.1	14,712.9	16,404.9	25.27%	18,291.4	11.50%	20,395.0	11.50%	22,740.4	11.50%	
Medical	913.9	872.7	1,157.1	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,609.6	1,711.0	6.30%	1,818.8	6.30%	1,933.4	6.30%	2,055.2	6.30%	
Dental	164.5	163.5	174.8	156.8	183.6	180.4	151.5	147.0	161.1	175.7	184.5	14.12%	184.5	5.00%	203.4	5.00%	213.6	5.00%	
Vision	1,605.8	1,808.4	2,269.6	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,989.7	3,384.6	3,672.3	-2.55%	3,984.5	8.50%	4,321.3	8.50%	4,690.6	8.50%	
Prescription	4,537.1	4,770.4	5,110.6	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,667.7	6,832.3	2.48%	6,980.4	2.30%	7,167.6	2.54%	7,351.9	2.57%	
Social Security	2,709.5	1,221.7	718.9	795.7	6,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,148.8	-20.36%	6,431.2	55.01%	6,579.2	2.30%	6,746.0	2.54%	6,919.5	2.57%
Retirement	366.0	490.0	614.2	607.8	689.3	974.8	898.9	846.3	887.1	1,087.8	1,142.1	14.95%	1,199.3	5.00%	1,259.2	5.00%	1,322.2	5.00%	
Tuition Reimbursement	135.8	179.5	210.6	203.0	207.9	540.6	464.0	518.6	566.7	522.9	545.2	2.31%	557.7	2.30%	571.8	2.54%	586.6	2.57%	
Life & Disability	171.2	496.1	706.9	833.2	1,217.9	606.6	615.8	731.3	804.6	724.8	-2.89%	731.5	0.92%	745.0	0.92%	758.1	0.92%		
Workers Comp/Unemp/Other	15,536.7	15,621.1	17,287.2	18,847.4	22,090.1	24,412.5	26,388.1	30,273.6	32,643.6	33,044.8	33,655.9	13.85%	40,353.2	7.16%	43,344.6	7.41%	46,631.8	7.56%	
Total Benefits	(502.9)	(612.6)	(674.3)	(927.5)	(1,429.2)	(1,498.0)	(2,142.6)	(2,142.6)	(2,366.6)	(2,521.3)	(2,985.6)	18.42%	(3,309.2)	10.84%	(3,669.6)	10.89%	(4,070.9)	10.93%	
(Less) cost sharing	15,033.8	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,552.5	28,129.2	30,277.0	30,523.5	34,670.3	8.51%	37,043.9	6.85%	39,675.0	7.10%	42,560.9	7.27%	
<b>Net Benefits</b>	5,774.5	6,372.1	7,009.3	7,863.2	7,847.1	9,083.1	9,814.6	9,802.8	10,657.4	11,316.9	11,782.4	4.11%	12,268.1	4.12%	12,774.9	4.13%	13,304.0	4.14%	
<b>Prof. &amp; Tech. Services</b>																			
Substitute Service	724.9	766.0	833.1	1,333.9	1,497.7	1,732.6	1,868.2	1,732.4	1,676.2	1,963.2	2,022.1	3.00%	2,022.1	3.00%	2,082.8	3.00%	2,145.3	3.00%	
Contracted Therapeutic Staff	159.1	196.6	189.8	567.3	567.3	746.7	461.9	523.9	639.6	475.0	498.8	-9.33%	500.0	5.00%	549.9	5.00%	577.4	5.00%	
Contracted Aides	12.6	280.5	189.8	290.2	374.4	440.2	219.2	363.6	473.9	503.0	38,344.2	528.2	5,000.0	5,000.0	582.3	5,000.0	611.4	5,000.0	
CCU - Special Education Programs	2,691.6	2,602.2	3,038.7	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,365.5	3,533.8	13.97%	3,710.5	5,000.0	3,896.0	5,000.0	4,090.8	5,000.0	
Due Process Hearings	13.7	63.3	285.1	404.6	363.7	411.7	619.1	332.4	507.9	610.7	83,729.2	641.2	5,000.0	5,000.0	707.0	5,000.0	742.3	5,000.0	
Early Intervention	105.4	95.2	138.1	105.7	258.7	217.2	159.1	224.6	196.2	220.4	-1.87%	231.4	5.00%	255.1	5,000.0	287.9	5,000.0		
Extended School Year	19.3	61.3	15.2	43.2	17.6	210.6	333.4	395.6	419.9	380.0	-0.45%	399.0	5,000.0	439.9	5,000.0	461.9	5,000.0		
Alternative Education - Special Ed	313.2	424.2	242.4	232.5	547.1	519.2	662.9	745.1	879.9	741.7	-0.45%	778.8	5,000.0	817.7	5,000.0	858.6	5,000.0		
Alternative Education - Reg	205.8	335.1	109.6	341.2	147.0	159.3	524.2	342.3	251.3	240.6	-29.70%	247.8	3,000.0	255.3	3,000.0	262.9	3,000.0		
Alternative Education - Special Ed	430.4	379.6	421.1	458.3	474.8	543.3	605.4	645.9	543.3	605.4	10,900.0	623.6	3,000.0	642.3	3,000.0	661.5	3,000.0		
Tax Collection	321.3	327.9	199.1	261.1	287.9	308.9	288.1	228.2	255.0	365.3	60,06%	376.2	3,000.0	387.5	3,000.0	399.1	411.1		
Legal	40.4	32.9	42.4	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9	43.9		
Other	777.2	840.2	1,442.4	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,903.3	34,43%	1,960.4	3,000.0	2,019.2	3,000.0	2,079.8	2,142.1		
<b>Purchased Property Services</b>																			
Electricity	2,617.9	2,764.7	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	5,106.7	5,263.8	3.07%	5,794.7	10.09%	6,397.2	10.40%	7,081.6	10.70%	
Water/Sewer	1,525.3	1,407.7	1,746.1	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	2,986.0	3,075.6	3.00%	3,536.9	15.00%	4,067.5	15.00%	4,677.6	15.00%	
Trash Removal	206.5	219.0	227.9	229.5	251.3	287.7	302.3	345.5	406.8	407.3	419.5	3.00%	432.1	3,000.0	445.1	3,000.0	458.4	3,000.0	
Office Rental	73.8	67.4	70.5	79.3	89.9	90.5	146.1	136.0	155.0	190.0	39,71%	199.5	5,000.0	219.9	5,000.0	230.9	5,000.0		
Other	6.7	150.2	188.7	200.1	211.7	222.0	226.8	77.9	0.8	100.8	29,40%	103.8	3,000.0	108.9	3,000.0	113.5	3,000.0		
<b>Other Services</b>																			
Charter Schools	12,699.7	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,852.1	25,492.5	17,82%	28,409.0	11.44%	29,565.3	4.07%	31,247.8	5.69%	33,131.1	6.03%
Tuition: Special Education	738.7	1,872.7	3,288.8	3,288.8	3,788.9	4,305.9	4,691.2	4,455.0	5,470.3	6,017.4	35,06%	6,944.0	15.40%	7,475.0	7.65%	8,083.0	8.13%	8,835.0	9.30%
Tuition: CAT	800.8	1,150.1	1,025.1	1,102.3	1,152.5	1,679.1	1,936.6	2,247.9	2,619.5	2,989.8	2,638.9	3.00%	2,718.1	3.00%	2,799.6	3.00%	2,883.6	3.00%	
Tuition: Other	951.4	814.3	686.1	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	1,549.7	29.09%	1,685.1	8.74%	1,836.8	9.00%	2,002.1	9.00%	
Bussing: Public Schools	56.8	95.8	53.1	50.0	21.2	25.5	21.2	25.5	21.2	25.5	21.2	25.5	21.2	25.5	21.2	25.5	21.2		
Bussing: Non-Public	2,975.1	2,848.9	2,828.1</																

West Chester Art. of District  
 Comparison of Expenses  
 2006-07 to 2011-12

Supplies	3,452.9	3,631.9	3,960.6	4,455.2	5,130.1	4,641.8	5,459.0	5,025.7	6,378.2	7,002.4	7,000.1	-0.03%	7,886.1	7,391.1	-6.28%	7,765.2	5.06%
Heating Fuel	409.5	615.7	476.4	493.0	659.0	571.1	930.7	1,235.9	1,060.2	1,236.0	1,273.1	3.00%	1,311.3	1,350.6	3.00%	1,391.1	3.00%
Other Operations/Maint Supplies	467.5	496.7	504.5	576.1	614.9	657.1	736.5	819.5	925.6	889.6	925.2	4.00%	962.2	1,000.7	4.00%	1,040.7	4.00%
Educational	1,091.1	554.0	500.6	1,032.6	1,395.5	1,429.0	2,341.7	2,010.9	2,569.4	2,260.2	2,350.6	4.00%	2,444.6	2,542.4	4.00%	2,644.1	4.00%
Administrative/Software	121.7	416.7	753.4	1,034.2	524.8	235.8	303.5	353.1	464.7	614.2	636.7	4.00%	664.3	690.8	4.00%	718.5	4.00%
Administration/Business	177.4	186.9	197.1	198.6	208.5	170.3	212.1	199.8	199.5	221.6	230.4	4.00%	239.6	248.2	4.00%	258.2	4.00%
Other	195.7	267.5	532.5	800.1	467.1	163.1	7.4	9.8	10.3	21.8	22.6	4.00%	23.5	24.5	4.00%	25.5	4.00%
Other Objects	186.7	379.3	212.1	220.8	241.7	285.5	333.3	295.3	351.3	484.2	502.6	3.81%	517.7	533.3	3.00%	549.2	3.00%
Property	3,290.1	2,790.2	3,327.8	3,097.0	2,862.5	2,591.5	709.8	1,746.0	2,335.8	1,126.3	1,560.1	38.51%	1,806.9	2,061.1	14.07%	2,322.9	12.70%
Technology/Equipment	2,397.6	1,640.9	2,057.0	2,120.7	1,725.0	1,632.6	403.0	403.0	1,290.0	-	-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
Other Equipment	892.5	1,149.3	1,270.8	976.3	957.5	958.9	709.8	1,345.0	1,045.8	1,126.3	1,560.1	38.51%	1,806.9	2,061.1	14.07%	2,322.9	12.70%
Debt Service	9,555.8	11,149.2	15,275.2	13,135.6	14,756.7	16,571.0	20,859.0	21,343.6	20,106.0	22,496.6	24,546.5	9.11%	25,553.6	26,428.9	3.43%	27,342.4	3.46%
Bond payments	9,555.8	10,840.8	11,974.4	12,060.5	13,864.0	16,571.0	20,117.0	19,823.5	20,106.0	22,496.6	24,546.5	9.11%	25,553.6	26,428.9	3.43%	27,342.4	3.46%
Variable rate debt to capital reserve	-	308.4	3,300.8	1,075.1	892.7	-	742.0	1,518.1	-	-	-	#####	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	1,008.0	1,476.7	-	-	-	-	-	-	-
TOTAL EXPENSE	111,648.6	118,825.1	131,275.7	134,889.4	143,810.1	154,621.4	164,336.4	174,351.5	185,426.8	192,334.3	203,057.2	5.58%	211,813.9	220,203.6	3.96%	230,161.3	4.52%
	111,648.6	118,825.1	131,275.7	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	5.58%	4.31%	3.96%	3.96%	4.52%	4.52%	

**Back-End Referendum Exceptions**

	<b><u>BUDGET</u></b> <b><u>2008-09</u></b>	<b><u>BUDGET</u></b> <b><u>2009-10</u></b>	<b><u>BUDGET</u></b> <b><u>2010-11</u></b>	<b><u>BUDGET</u></b> <b><u>2011-12</u></b>	<b><u>BUDGET</u></b> <b><u>2012-13</u></b>
	(\$000)				
Health Care	1,156.9	-	-	-	-
Retirement (PSERS)	327.7	1,066.5	-	-	-
Special Education	1,090.4	1,355.5	-	-	411.5
Debt Service	446.1	1,313.7	533.2	774.2	1,982.5
<b>Total</b>	<b>3,021.1</b>	<b>3,735.8</b>	<b>533.2</b>	<b>774.2</b>	<b>2,394.0</b>

<b>Exception Calculations</b>					
<b>Health Care</b>					
Medical	12,468,358	13,711,433	15,288,248	17,046,397	19,006,732
Dental	1,570,738	1,669,694	1,774,885	1,886,703	2,005,565
Vision	169,706	178,191	187,101	196,456	206,279
Prescription	3,265,902	3,543,504	3,844,701	4,171,501	4,526,079
	<b>17,474,704</b>	<b>19,102,823</b>	<b>21,094,936</b>	<b>23,301,057</b>	<b>25,744,655</b>
Increase		1,628,119	1,992,113	2,206,121	2,443,598
3.60%		629,089	687,702	759,418	838,838
<b>Total Exception 76% (Estimate for Teacher Share)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Retirement</b>					
	4,148,793	6,431,226	6,579,177	6,745,992	6,919,481
50%	2,074,397	3,215,613	3,289,588	3,372,996	3,459,740
	2,074,397	3,215,613	3,289,588	3,372,996	3,459,740
Increase		1,141,216	73,975	83,408	86,744
3.60%		74,678	115,762	118,425	121,428
<b>Total Exception</b>		<b>1,066,538</b>	<b>(41,787)</b>	<b>-</b>	<b>-</b>
<b>Special Education</b>					
	2006-07 AFR 25,392,337	2007-08 AFR 27,661,954	2008-09 AFR 27,995,051	2009-10 AFR 29,394,804	2010-11 AFR 30,864,544
Increase		2,269,617	333,098	1,399,753	1,469,740
3.60%		914,124	995,830	1,007,822	1,058,213
<b>Total Exception</b>		<b>1,355,493</b>	<b>(662,733)</b>	<b>391,931</b>	<b>411,527</b>
<b>ACT 1 Qualifying Debt Service</b>					
	22,496,578	23,810,304	23,956,900	23,942,028	23,930,124
Grandfathered Increase		1,313,726	146,596	(14,872)	(11,904)
Elem Master Plan (45%)		-	386,607	789,077	1,994,409
<b>Debt Qualifying for Exception</b>		<b>1,313,726</b>	<b>533,203</b>	<b>774,205</b>	<b>1,982,505</b>

**WEST CHESTER AREA SCHOOL DISTRICT**

**CAPITAL RESERVE FUND  
BUDGET FORECAST**

	<u>BUDGET 2008-09</u>	<u>PROJECTED 2008-09</u>	<u>BUDGET 2009-10</u>	<u>BUDGET 2010-11</u>	<u>BUDGET 2011-12</u>	<u>BUDGET 2012-13</u>
<b>Revenues</b>						
Contribution from General Fund	\$ 933,984	\$ 933,984		\$ -	\$ -	\$ -
Sale of Assets	\$ -	\$ -				
Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	<u>1,182,012</u>	<u>1,182,012</u>	<u>1,855,953</u>	<u>1,682,769</u>	<u>880,256</u>	<u>816,580</u>
<b>Total Revenues</b>	<u>\$ 2,115,996</u>	<u>\$ 2,115,996</u>	<u>\$ 1,855,953</u>	<u>\$ 1,682,769</u>	<u>\$ 880,256</u>	<u>\$ 816,580</u>
<b>Expenditures and Fund Transfers</b>						
Transfer to General Fund	\$ 900,000	\$ 900,000	\$ 89,500			
Debt Service Payments (Cap Int)	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ -	\$ -	\$ -
Transfer to fund Technology Equipment			\$ 2,030,130	\$ 2,091,034	\$ 2,153,765	\$ 2,218,378
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility repairs and maint		\$ -	\$ -			
Transfer to Capital Projects Fund (CAP INT.)						
<b>Total Expenditures</b>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,619,630</u>	<u>\$ 2,091,034</u>	<u>\$ 2,153,765</u>	<u>\$ 2,218,378</u>
<b>Excess of Revenues over Expenditures</b>	<u>\$ (384,004)</u>	<u>\$ (384,004)</u>	<u>\$ (763,677)</u>	<u>\$ (408,265)</u>	<u>\$ (1,273,509)</u>	<u>\$ (1,401,798)</u>
<b>Project Fund Balance at July 1</b>	<u>\$ 14,357,245</u>	<u>\$ 16,378,062</u>	<u>\$ 15,994,058</u>	<u>\$ 15,230,381</u>	<u>\$ 14,822,116</u>	<u>\$ 13,548,607</u>
<b>Projected Fund Balance at June 30</b>	<u>\$ 13,973,241</u>	<u>\$ 15,994,058</u>	<u>\$ 15,230,381</u>	<u>\$ 14,822,116</u>	<u>\$ 13,548,607</u>	<u>\$ 12,146,809</u>
<b>Interest Calculation</b>						
Capital Reserve Balance @ 7/1			\$ 15,994,058	\$ 15,230,381	\$ 14,822,116	\$ 13,548,607
Capital Project Fund Avg Monthly Balance			\$ 21,125,000	\$ 18,425,000	\$ 2,783,000	\$ 2,783,000
Interest Rate Assumption			5.0%	5.0%	5.0%	5.0%
Interest Earnings			1,855,953	1,682,769	880,256	816,580
					Total	

### Financial Summary all Funds

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-9	2009-10	2010-11	2011-12	2012-13
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
<b>Revenue</b>	<b>143.8</b>	<b>154.6</b>	<b>164.4</b>	<b>174.4</b>	<b>185.1</b>	<b>192.3</b>	<b>192.3</b>	<b>203.0</b>	<b>211.8</b>	<b>220.2</b>	<b>230.2</b>
State	22.1	24.5	24.5	26.1	27.2	25.8	25.8	27.3	27.8	28.4	29.1
Federal	3.0	4.0	3.6	3.9	4.2	4.0	4.0	3.9	3.9	4.0	4.0
Local	118.7	126.1	136.3	144.4	153.7	162.6	162.6	171.8	180.0	187.9	197.1
Earned Income Tax	13.5	14.7	15.4	16.9	17.9	17.7	17.7	18.2	18.8	19.3	19.9
Real Estate Tax	90.4	99.9	107.9	115.8	122.0	131.5	131.5	139.5	148.9	157.2	163.8
Other	11.6	11.7	13.5	12.6	12.0	10.9	10.9	11.8	12.4	12.9	13.4
Cash Reserve	1.5	(1.8)	(0.5)	(0.8)	1.8	1.6	1.6	2.3	-	(1.5)	-
Capital Reserve	1.7	1.6	-	-	-	0.9	0.9	-	-	-	-
<b>Expenses</b>	<b>143.8</b>	<b>154.6</b>	<b>164.3</b>	<b>174.4</b>	<b>185.4</b>	<b>192.3</b>	<b>192.3</b>	<b>203.1</b>	<b>211.8</b>	<b>220.2</b>	<b>230.2</b>
Debt Service	13.9	16.6	20.1	19.8	20.1	22.5	22.5	24.5	25.6	26.4	27.3
Transfer to Capital Reserve	0.9	-	0.7	1.5	-	-	-	-	-	-	-
Other	129.0	138.0	143.5	153.0	165.3	169.8	169.8	178.5	186.3	193.8	202.8
<b>Expenses % Increase</b>											
Debt Service		19.42%	21.08%	19.43%	0.03%	13.47%	11.89%	9.11%	4.10%	3.43%	3.46%
Other		6.98%	3.99%	10.88%	15.21%	11.00%	2.73%	5.11%	4.34%	4.03%	4.67%
<b>Debt Service Phase-In</b>											
General Fund	13.9	16.6	20.1	19.8	20.1	22.5	22.5	24.5	25.6	26.4	27.3
Capital Reserve Fund	-	1.0	-	1.7	3.5	1.6	1.6	0.5	-	-	-
Capital Projects Fund	-	1.5	1.4	-	-	0.4	0.4	-	-	-	-
CCIU Debt Service	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13.9</b>	<b>19.2</b>	<b>21.5</b>	<b>21.5</b>	<b>23.6</b>	<b>24.5</b>	<b>24.5</b>	<b>25.0</b>	<b>25.6</b>	<b>26.4</b>	<b>27.3</b>
Reimburse Cap Reserve	-	-	-	-	-	1.0	-	0.9	-	-	-
								3.7	0.5	0.8	2.4
<b>Act 1 Exceptions</b>											
Health Care								1.1	-	-	-
PSERS								1.4	-	-	0.4
Special Ed								1.3	0.5	0.8	2.0
Debt Service											
<b>Capital Reserve</b>											
Beginning Balance			12.9	16.0	16.8	14.4	16.4	16.0	15.2	14.8	13.5
Inflow	-	-	3.7	4.3	3.1	2.1	2.1	1.8	1.7	0.9	0.8
Interest on Capital	-	-	3.7	2.8	2.1	1.1	1.1	1.8	1.7	0.9	0.8
From General Fund	-	-	-	1.5	1.0	1.0	1.0	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-	-
Outflow	-	1.0	-	3.5	3.5	2.5	2.5	2.6	2.1	2.2	2.2
One time Rustin Costs				1.8	-	-	-	-	-	-	-
Facility Repair and Maint				-	-	0.9	0.9	0.1	-	-	-
Operating Local Revenue				-	-	-	-	-	-	-	-
Capitalized Interest	-	1.0	-	1.7	3.5	1.6	1.6	0.5	2.1	2.2	2.2
Technology Expense	-	-	0.6	-	-	-	-	2.0	2.1	2.2	2.2
Year-end Balance	-	(1.0)	16.0	16.8	16.4	14.0	16.0	15.2	14.8	13.5	12.1
<b>Operating Cash Reserve</b>											
Beginning Balance	8.0	6.5	8.3	8.8	9.6	7.5	7.5	5.9	3.6	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	1.8	1.6	1.6	2.3	-	(1.5)	-
Transfer from Operating Budget	-	1.8	0.5	-	-	-	-	-	-	-	-
Ending Balance	6.5	8.3	8.8	9.6	7.8	5.9	5.9	3.6	3.6	5.1	5.1
<b>Capital Funds</b>											
Inflow						1.0	-	6.0	-	-	-
Sale of Property						1.0	-	6.0	-	-	-
Outflow			2.3	1.5	1.7	3.7	1.7	2.2	-	-	-
One time Rustin Costs			0.4	-	-	1.0	-	-	-	-	-
Technology Equipment			1.9	1.5	1.7	2.7	1.7	2.2	-	-	-
Cumulative Cash Flow			(2.3)	(3.8)	(5.5)	(9.1)	(5.5)	(1.7)	(1.7)	(1.7)	(1.7)
<b>Millage Calculations</b>											
Tax Rates											
Chester County	12.59	13.55	14.32	15.16	16.85	17.75		17.75	18.79	19.65	20.32
Delaware County	10.20	10.94	11.65	11.02	12.94	13.59		13.59	14.21	14.75	15.24
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	11.2%	5.4%		5.3%	5.8%	4.6%	3.4%
Delaware County		7.3%	6.5%	-5.4%	17.5%	5.0%		5.0%	4.5%	3.8%	3.3%
<b>Millage Based on 3.6% Index</b>				15.16	15.79	16.79		16.36	17.39	-	16.95
Levy Reduction Needed (\$MM)								2.4	3.2	1.5	(0.3)
Act 1 Exceptions								(3.7)	(0.5)	(0.8)	-
Shortfall								(1.4)	2.6	0.7	(0.3)
<b>Assessed Value</b>											
Chester County	7,095,523	7,250,824	7,393,052	7,434,503	7,532,583	98,080		7,601,407	7,654,183	7,718,556	7,792,331
Delaware County	423,042	463,149	511,480	593,452	627,872	34,420		639,590	646,101	659,647	671,063
<b>Assessed Value % Increase</b>											
Chester County		1.02%	1.02%	1.01%	1.02%	0.01%		1.01%	1.01%	1.01%	1.01%
Delaware County		1.09%	1.10%	1.28%	1.23%	0.06%		1.02%	1.01%	1.02%	1.02%