

West Chester Area School District
Operating Expense History and Forecast

10/15/2008

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
Staff	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	117,831.9	118,585.4	126,193.7	130,410.5	135,139.4	144,100.3
4 Total Salaries	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	87,308.4	88,102.9	91,128.9	92,988.5	95,102.3	97,300.6
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	6,900.6	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	60,366.2	61,285.0	63,140.1	64,084.4	65,147.8	66,253.7
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	1,058.2	1,074.0	1,091.8	1,110.4
10 Sabbatical Pymnts	87.2	283.3	395.9	228.0	301.8	43.9	274.7	274.7	287.4	291.7	296.5	301.5
11 Subject Chair Pymnts	152.5	152.1	169.7	201.2	392.3	412.6	420.6	420.6	440.0	446.5	453.9	461.6
12 Severance Pymnts	499.5	41.4	398.1	251.5	304.2	245.9	382.9	382.9	400.5	406.5	413.3	420.3
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	2,266.9	2,300.8	2,339.0	2,378.7
14 Total Teachers	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	64,623.4	65,542.2	67,593.1	68,604.0	69,742.3	70,926.2
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	6,676.0	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
22 Benefits												
23 Medical	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	14,712.9	14,821.9	16,526.4	18,426.9	20,546.0	22,908.8
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	6,517.7	6,971.4	7,113.6	7,275.3	7,443.5
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	6,561.3	6,695.2	6,847.4	10,897.7
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	480.6	532.9	532.9	551.2	562.4	575.2	588.5
31 Workers Comp/Unemply/Other	833.2	1,217.9	606.6	615.8	731.3	728.5	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	32,567.6	33,044.8	33,003.7	38,051.6	40,732.6	43,708.0	50,871.9
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)	(2,986.9)	(3,310.5)	(3,670.9)	(4,072.1)
34 Net Benefits	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	30,523.5	30,482.5	35,064.7	37,422.1	40,037.2	46,799.7
35 Prof. & Tech. Services	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	11,316.9	11,165.3	11,782.4	12,268.1	12,774.9	13,304.0
36 Substitute Service	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,906.1	1,846.1	1,963.2	2,022.1	2,082.8	2,145.3
37 Contracted Therapeutic Staff	567.3	567.3	746.7	461.9	523.9	682.3	475.0	475.0	498.8	523.7	549.9	577.4
38 Contracted Aides	290.2	374.7	440.2	219.2	363.6	473.9	503.0	503.0	528.2	554.6	582.3	611.4
39 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
40 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
41 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
42 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
43 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
44 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
45 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
46 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
47 Other	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,903.3	1,811.7	1,960.4	2,019.2	2,079.8	2,142.1
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	5,208.4	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	3,087.6	3,075.6	3,536.9	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
57 Other Services	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	25,492.5	25,768.2	27,590.2	29,116.8	30,776.8	32,636.6
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	4,943.2	5,147.3	5,404.7	5,674.9	5,958.7
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	5,147.0	5,248.2	5,510.6	5,786.2	6,075.5
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	2,975.8	3,034.3	3,186.0	3,345.3	3,512.6
65 Bussing: Extracurricular	177.2	188.6	192.2	223.7	334.0	260.1	415.5	415.5	436.3	458.1	481.0	505.0
66 Insurance	324.7	337.7	370.7	402.9	436.5	461.9	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	678.8
68 Other	1,375.2	1,355.6	1,374.9	1,073.6	1,039.7	1,188.8	1,430.2	1,430.2	1,473.1	1,517.3	1,562.8	1,609.7
70 Supplies	4,455.2	5,130.1	4,641.8	5,459.0	5,025.7	6,404.7	7,002.4	6,655.9	6,839.0	7,718.6	7,216.8	7,584.0
71 Heating Fuel	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,236.0	1,325.2	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	2,591.9	2,260.2	2,260.2	2,189.5	2,277.1	2,368.2	2,462.9
74 Curriculum Proposals	300.6	1,260.3	1,415.4	925.1	396.7	1,148.5	1,759.1	1,398.4	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	464.8	614.2	539.2	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	14.3	21.8	21.8	22.6	23.5	24.5	25.5
79 Other Objects	220.8	241.7	285.5	333.3	295.3	351.4	484.2	484.2	502.6	517.7	533.3	549.2
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</

West Chester Area School District
Revenue History and Forecast

	A	I	J	K	L	M	N	O	P	Q	R	S	T
	Actual	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	2008-09	2009-10	2010-11	2011-12	2012-13
1													
2													
3	Local	109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	151,845.3	160,059.8	158,900.2	171,615.9	181,118.9	190,243	199,576
4	Real Estate	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,498.3	133,348.3	143,667.5	152,093.3	160,202.1	168,570.1
5	Current	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	131,455.6	141,584.0	149,936.8	158,002.5	166,326.5
6	Interim	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	2,042.7	1,892.7	2,083.6	2,156.5	2,199.6	2,243.6
7	Earned Income	12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	17,695.8	17,445.8	18,226.7	18,773.5	19,336.7	19,916.8
8	Real Estate Transfer	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	3,700.0	2,700.0	3,774.0	3,849.5	3,926.5	4,005.0
9	Delinquent Taxes	2,845.2	2,619.0	2,346.2	2,588.5	2,442.6	2,810.3	2,890.1	2,890.1	2,976.8	3,066.1	3,158.1	3,252.8
10	Investment Earnings	617.6	438.1	935.6	2,250.4	3,234.1	3,051.1	1,683.0	1,913.4	2,356.2	2,709.6	2,980.6	3,278.7
11	Other	1,019.1	1,178.8	825.7	710.9	652.1	741.6	602.6	602.6	614.7	626.9	639.5	652.3
12													
13	State	21,368.5	22,059.2	24,494.2	24,473.2	26,077.6	27,228.1	25,765.6	25,826.5	27,613.8	28,138.7	28,631	31,275
14	Student Subsidies	18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	20,357.3	20,493.3	20,847.2	21,234.3	21,569.8	22,104.0
15	Basic Instruction	6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	6,947.5	7,050.1	7,191.1	7,334.9	7,481.6	7,631.3
16	Special Education	4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,203.2	5,006.2	5,106.3	5,208.5	5,312.6	5,418.9
17	Tuition Private Home Placet	58.4	31.8	37.8	102.0	71.3	73.6	45.0	45.0	45.0	45.0	45.0	45.0
18	Transportation	5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,325.4	4,606.0	4,606.0	4,698.1	4,792.1	4,887.9
19	Medical, Dental & Nurse	280.1	332.3	331.7	311.9	305.6	296.3	307.2	289.2	289.2	289.2	289.2	289.2
20	Rent	795.5	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,561.6	1,529.4	1,456.1	1,227.1	1,058.5	1,058.5
21	Charter Schools	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
22	Accountability Grants			272.9	272.9	339.8	348.3	348.3	348.3	348.3	348.3	348.3	348.3
23	Other	255.9	12.1	0.3	0.7	408.0	1,296.6	-	-	-	-	-	-
24	Teacher Subsidies	3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,408.3	5,333.2	6,766.3	6,904.4	7,061.3	9,170.6
25	Social Security	2,647.3	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,258.9	3,485.7	3,556.8	3,637.7	3,721.7
26	Retirement	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	2,074.4	3,280.6	3,347.6	3,423.7	5,448.8
27													
28	Federal	2,690.2	3,011.5	3,964.6	3,633.6	3,878.6	4,231.6	3,982.4	4,176.4	4,055.4	3,929.4	3,953.9	3,970.9
29	Title I	1,542.9	1,352.4	1,733.0	1,299.4	1,523.7	1,998.5	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8
30	Title II	319.2	349.6	372.1	404.0	357.0	310.3	355.6	355.6	355.6	355.6	355.6	355.6
31	IDEA	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
32	MA Direct Services/Time Study	32.0	162.9	336.2	455.8	594.5	562.8	451.0	645.0	523.2	384.4	396.0	400.0
33	Other	159.2	185.4	211.4	160.2	174.9	119.5	145.3	145.3	145.3	145.3	145.3	145.3
34													
35	Local Taxes & Subsidies	133,146.6	140,568.7	155,071.8	164,843.4	175,188.9	183,305.0	189,817.8	188,903.1	203,284.8	213,187.0	222,828.5	234,921.0
36													
37	Draw From Reserves	1,743.0	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	2,536.5	3,871.1	1,013.4	-	(1,500.0)	-
38	Capital Reserve Fund - technology	2,120.7	1,725.0	1,639.0	-	-	-	-	-	-	-	-	-
39	Capital Reserve Contribution	(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	1,636.5	2,971.1	923.9	-	(1,500.0)	-
40	Operating Cash Reserve							900.0	900.0	89.5	-	-	-
41								1,636.5	2,971.1	923.9	-	-	-
42	TOTAL REVENUE	134,889.6	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	192,354.3	192,774.2	204,298.2	213,187.0	221,328.5	234,921.0
43	TOTAL REVENUE (W/O CASH RESERVE)	135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	190,717.8	189,803.1	203,374.3	213,187.0	222,828.5	234,921.0
44													
45	Beginning Fund Balance	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	7,495.0	4,523.9	3,600.0	3,600.0	5,100.0
46	Ending Fund Balance	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	4,523.9	3,600.0	3,600.0	5,100.0	5,100.0
47		(377.6)	1,516.4	(1,817.4)	(587.0)	(837.4)	2,136.6	1,636.5	2,971.1	923.9	-	(1,500.0)	-

West Chester Area School District
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2008-09	2009-10		2010-11	2011-12	2012-13
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				9,008,526	9,086,864		9,086,864	9,086,864	9,086,864
6	Delaware County				582,243	610,170		610,170	610,170	610,170
7					9,590,769	9,697,034		9,697,034	9,697,034	9,697,034
8										
9										
10	Net amount to be raised from R/E taxes				131,456	141,584		149,937	158,003	166,326
11	Gross tax to be levied				136,365	146,871		155,536	163,903	172,538
12										
13	Equilization Between Counties									
14	Chester County %				93.93%	93.71%		93.71%	93.71%	93.71%
15	Delaware County %				6.07%	6.29%		6.29%	6.29%	6.29%
16										
17	Chester Cnty Levy				128,087	137,630		145,749	153,590	161,681
18	Delaware Cnty Levy				8,279	9,242		9,787	10,313	10,857
19					136,365	146,871		155,536	163,903	172,538
20	Millage Calculation									
21	Chester Cnty tax levy				128,087	137,630	Prior Month	145,749	153,590	161,681
22	Chester Cnty assessed value				7,601,407	7,654,183	Millage	7,718,556	7,792,331	7,852,810
23							Forecast			
24	Chester County Millage				16.85	17.98	17.92	18.88	19.71	20.59
25	Previous Year Millage				15.79	16.85	0.06	17.98	18.88	19.71
26										
27	Chester Cnty Mill Increase				1.06	1.13		0.90	0.83	0.88
28	% increase				6.7%	6.7%	0.3%	5.0%	4.4%	4.5%
29	Delaware Cnty Tax levy				8,279	9,242		9,787	10,313	10,857
30	Delaware Cnty Assessed Value				639,590	646,101		659,647	671,063	676,856
31										
32	Delaware County Millage				12.94	14.30	13.72	14.84	15.37	16.04
33	Previous Yr Millage				11.87	12.94	0.58	14.30	14.84	15.37
34										
35	Delaware Cnty Mill Increase				1.07	1.36		0.53	0.53	0.67
36	% increase				9.0%	10.5%	4.3%	3.7%	3.6%	4.4%
37										
38										
39	Multi County Millage re-balancing				127,785					
40					8,581					
41										
42	Chester County Millage Re-balanced				16.81	17.98				
43	Chester Cnty Mill Increase				16.85	1.13				
44	% increase					6.96%				
45										
46	Delaware County Millage Re-balanced				13.42	14.30				
47	Delaware Cnty Mill Increase					0.89				
48	% increase					6.62%				
49										
50										
51										
52	Compare Chester County Millage				Chester County (\$000)					
53	To Millage Limit Based on 4.1% Index				Millage Based on Index of 4.1%	17.54		18.72	19.66	20.52
54					Actual Millage over the Index	0.44		0.16	0.05	0.07
55					Reduction in Levy Needed	3,491.51		1,319.25	430.01	574.03
56										
57	Compare Delaware County Millage				Delaware County (\$000)					
58	To Millage Limit Based on 4.1% Index				Millage Based on Index of 4.1%	13.97		14.89	15.44	16.00
59					Actual Millage over the Index	0.34		(0.05)	(0.08)	0.04
					Reduction in Levy Needed	226.50		(36.72)	(53.01)	28.85

**West Chester Area School District
Budget Forecast Model
2008-09 Projection Changes
Oct-08**

<u>Expenses</u>	
<i>Increase Interest Expense (Delval)</i>	<i>150,000</i>
Total Expense Change	150,000

<u>Revenues</u>	
<i>Decrease Earned Income</i>	<i>(250,000)</i>
<i>Decrease Transfer Tax Revenue</i>	<i>(1,000,000)</i>
<i>Decrease Interim Tax Reveue</i>	<i>(150,000)</i>
<i>Decrease Medical/Dental/Health Subsidy</i>	<i>(18,000)</i>
<i>Increase Transportation Subsidy</i>	<i>300,000</i>
Total Revenue Changes	(1,118,000)

Net Change in Projection - October 08 **1,268,000**

Updated the Market Values for both Chester and Delaware County based on most recent STEB valuations. This update changed the equalization between counties to 93.71% for Chester and 6.29% for Delaware from 93.93% and 6.07% respectively. This change results in changes to the millage rates

West Chester Area School District
 Budget Forecast Model
 2008-09 Projection Changes
 September 2008

<u>Salaries and Benefits</u>			
<u>Change in Average Teacher Salary</u>			
Budgeted Teacher Salary			65,236
Actual Teacher Salary			65,584
Difference			348
Budget Teacher Hdcnt			938.60
Increase/(Decrease) due to change in avg salary			326,633
<u>Headcount Changes</u>			
Speech language Teacher	(0.6)	65,584	(39,350)
Secretary to Program Director	(0.2)	28,000	(5,600)
Secretary to Title I	(0.6)	28,000	(16,800)
Secondary teachers (Algebra, Spanish, Science)	0.6	39,350	39,350
Secretary to Communication Director	0.5	28,000	14,000
Special Education Instructional Aides	5.0	13,000	65,000
Change in FTE	4.7		56,600
<u>Benefits</u>			
Increase in benefits due to additional headcount	4.1	15,345	62,915
Total Change in Salaries and Benefits			446,147
<u>Headcount Changes (offset by FLES savings)</u>			
	fte's	Salary	Change
Elementary Teachers	5.5	65,584	360,712
Supplies (reduction curriculum proposals)			(360,712)
Total change (offset by FLES savings)			0.00
<u>Changes Related to Secondary Reorganization</u>			
Reduction in Administrators	(1.4)		(200,643)
Increase in teachers on Assignment	4.0		191,984
Increase in Business Ed coaches	0.4		18,000
Secondary Reorg - 1.0 World Language Teacher			21,475
Secondary Reorg - ESL Supervisor (10 month to 12 month)			19,763
Change in consulting services			(96,616)
Secondary Reorg - employee benefit			46,037
Total Change due to secondary re-organization			0.00
<u>Budget Contingency</u>			
Reduce contingency for PSERS rate			(342,700)
<u>Benefits</u>			
Reduce SS for employees over limit			(150,000)
<u>Supplies</u>			
Increase in Heating Fuel			189,200
Decrease due to Energy Savings Management Initiative			(100,000)
Decrease in Business Office Software			(75,000)
<u>Prof and Technical Services</u>			
Decrease in Business Office Prof Services			(55,000)
<u>Purchased Property Services</u>			
Increase in Electricity			201,632
Decrease due to Energy Savings Management Initiative			(100,000)
<u>Other Services - Transportation</u>			
Increase in student bussing - fuel			380,507
Decrease in # of buses - (2)			(104,850)
Total Increase in Expenditures			289,937

**West Chester Area School District
Budget Forecast Model
2008-09 Projection Changes
September 2008**

Revenues

Increase in investment earnings	230,400
Increase in ESBE subsidy	102,600
Increase Medical Access funding	194,023
Decrease in special education subsidy	(197,000)
Decrease in transportation subsidy	(19,400)
Decrease in Rent subsidy	(32,300)
Decrease in Social Security Subsidy	(75,000)
Total Change in Revenues Sept 08	203,323

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

	A	B	C	D	E	F	G	H	I	J	K	L
2	<u>Expense Assumptions</u>											
3												
4												
5	<u>Staff Changes / Student Enrollment</u>											
6												
7	Enrollment Assumptions											
8			2008-09	2009-10	2010-11	2011-12	2012-13					
9	KG		631	631	631	631	631					
10	1st to 5th Grade		4,242	4,242	4,242	4,242	4,242					
11	Grades 6-8		2819	2819	2819	2819	2819					
12	Grades 9-12		3869	3869	3869	3869	3869					
13	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43					
14	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5					
15	Staff Change / Student Enrollment		(10.80)	0.00	0.00	0.00	0.00					
16												
17	<u>Headcount Changes (non-enrollment)</u>											
18												
19				2009-10	2010-11	2011-12	2012-13					
20	Administration			0	0	0	0					
21	Teachers*	-8.1		0	0	0	0					
22	Non-Bargaining			0	0	0	0					
23	Support Staff			0	0	0	0					
24	Crafts/Trades			0	0	0	0					
25	<i>* Non-Enrollment Headcount Changes</i>											
26												
27	<u>Salary Increases (based on contract or using 4%)</u>											
28												
29	% Increase Assumptions											
30				2009-10	2010-11	2011-12	2012-13					
31	Administration			4.00%	4.00%	4.00%	4.00%					
32	Teachers			4.000%	4.000%	4.000%	4.000%					
33	Non-Bargaining			4.00%	4.00%	4.00%	4.00%					
34	Support Staff			3.51%	3.01%	4.00%	4.00%					
35	Crafts/Trades			3.60%	3.60%	4.00%	4.00%					
36	Miscellaneous											
37				2009-10	2010-11	2011-12	2012-13					
38	Teacher Attrition (vacancies)			500,000	500,000	500,000	500,000					
39	Teacher Attrition (turnover)			1,038,018	1,081,309	1,000,000	1,000,000					
40	<u>Benefits - 200</u>											
41												
42	% Increase Assumptions											
43				2009-10	2010-11	2011-12	2012-13					
44	Medical			11.50%	11.50%	11.50%	11.50%					
45	Dental			6.30%	6.30%	6.30%	6.30%					
46	Vision			5.00%	5.00%	5.00%	5.00%					
47	Prescription			8.50%	8.50%	8.50%	8.50%					
48	Social Security			7.65%	7.65%	7.65%	7.65%					
49	PSERS			7.20%	7.20%	7.20%	11.20%					
50	Tuition			5.00%	5.00%	5.00%	5.00%					
51	Life & Disability			0.00%	0.00%	0.00%	0.00%					
52	W/C, Unemp & Other			0.92%	0.92%	0.92%	0.92%					
53	Monthly Board Premium Costs											
54				\$735.18	\$819.73	\$913.99	\$1,019.10					
55	Medical			\$111.99	\$119.05	\$126.55	\$134.52					
56	Dental			\$16.11	\$16.92	\$17.76	\$18.65					
57	Prescription			\$247.71	\$268.77	\$291.61	\$316.40					
58	Life/AD&D (cost per \$1,000)			\$0.14	\$0.14	\$0.14	\$0.14					
59	Assumes increases in salary related benefits proportional to salary increases											

	Avg New Hire Salary 2008-09	Average Salary 2008-09
Average Salaries		
Administration	99,840	103,834
Teachers	47,035	65,584
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
62												
63	Professional and Technical Services - 300			% Increase Assumptions								
64				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	Purchased Property Services - 400			% Increase Assumptions								
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	Other Purchased Services - 500			% Increase Assumptions								
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		5.00%	5.00%	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	Supplies - 600			% Increase Assumptions								
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	Property - 700			% Increase Assumptions								
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	800 Other Object Dues and Fees			% Increase Assumptions								
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	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
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	\$ 523,200	\$ 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

<u>CHESTER COUNTY</u>				<u>DELAWARE COUNTY</u>			
<u>COMMERCIAL</u>		<u>+/-</u>	<u>+/-</u>	<u>COMMERCIAL</u>		<u>+/-</u>	<u>+/-</u>
	<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>		<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>
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%
<u>RESIDENTIAL</u>		<u>+/-</u>	<u>+/-</u>	<u>RESIDENTIAL</u>		<u>+/-</u>	<u>+/-</u>
	<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>		<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>
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	6,084,928	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%
<u>OTHER</u>		<u>+/-</u>	<u>+/-</u>	<u>OTHER</u>		<u>+/-</u>	<u>+/-</u>
	<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>		<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>
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!
<u>TOTAL</u>		<u>+/-</u>	<u>+/-</u>	<u>TOTAL</u>		<u>+/-</u>	<u>+/-</u>
	<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>		<u>MILL VAL</u>	<u>AMOUNT</u>	<u>PERCENT</u>
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
Enrollment Changes						
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
	(106)		0	0	0	0
Elementary Student-Teacher Ratio	24.43		24.43	24.43	24.43	24.43
Secondary Student-Teacher Ratio	17.50		17.50	17.50	17.50	17.50
Teacher Headcount Change						
Elementary	(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
Total Teacher Headcount Change	(10.80)		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*

<u>Additional Headcount Expenses</u>	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Administrators						
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
Teacher						
Average New Hire Salary	\$47,035		\$49,196	\$49,932	\$50,013	\$50,780
Average Teacher Salary	\$65,584		\$68,598	\$69,624	\$70,779	\$71,980
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
Non-Bargaining						
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
Support Staff						
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
Crafts/Trades						
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
918,804.00						
Teacher Staffing Changes Detail						
Salary before Attrition	63,580,619		64,678,168	65,665,756	66,647,824	67,753,737
Attrition - (vacancies)	905,581		500,000	500,000	500,000	500,000
Estimated Attrition (turnover)	1,076,899		1,038,018	1,081,309	1,000,000	1,000,000
Increase with Attrition	61,598,139	61,284,965	63,140,150	64,084,447	65,147,824	66,253,737
Increase with Attrition			4.60%	1.50%	1.66%	1.70%
Staffing changes	(1,231,978)		-	-	-	-
Teacher Salary (with attrition & Staffing Changes)	60,366,161	61,284,965	63,140,150	64,084,447	65,147,824	66,253,737
Increase with Attrition & Staffing Changes			3.03%	1.50%	1.66%	1.70%

West Chester Area School District
Assumptions for Salaries

TOTAL SALARY EXPENSE						
	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Admin Staff	7,081,496	6,900,616	7,364,756	7,659,346	7,965,720	8,284,349
Admin Additions			-	-	-	-
Total Administration Salaries	7,081,496	6,900,616	7,364,756	7,659,346	7,965,720	8,284,349
Teacher Staff Salaries	61,598,139	61,284,965	63,140,150	64,084,447	65,147,824	66,253,737
Extra Duty Pymnts (123)	1,011,702	1,011,702	1,058,193	1,074,019	1,091,840	1,110,375
Sabbatical Pymnts (124)	274,736	274,736	287,361	291,659	296,498	301,531
Subject Chair Pymnts (125)	420,622	420,622	439,951	446,530	453,940	461,646
Severance Pymnts (127)	382,920	382,920	400,516	406,506	413,251	420,267
Supplemental Contracts (135)	2,167,299	2,167,299	2,266,892	2,300,795	2,338,973	2,378,678
Teacher Additions	(1,231,978)		-	-	-	-
Total Teaching Salaries	64,623,440	65,542,245	67,593,063	68,603,955	69,742,327	70,926,234
Reg Salaries (141)	2,966,716	2,966,716	3,085,384	3,208,800	3,337,152	3,470,638
Overtime (143)		-				
Technical	2,966,716	2,966,716	3,085,384	3,208,800	3,337,152	3,470,638
Reg Salaries (151)	2,934,775	2,926,375	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	3,332,911	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
Office Clerical	6,619,380	6,675,980	6,851,720	7,057,957	7,340,275	7,633,886
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
Crafts and Trades	6,017,389	6,017,389	6,234,015	6,458,440	6,716,777	6,985,448
Total Salary Expense	87,308,421	88,102,945	91,128,938	92,988,497	95,102,251	97,300,555
% Increase		0.91%	3.43%	2.04%	2.27%	2.31%

2008-09 Staffing Reconciliation

Positions	2008-09 Budget					2008-09 YTD Actual					2008-09 YTD Variance					Total
	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	
School Administration																
Superintendent				1.00	1.00											
Assistant Superintendent - Secondary Ed				1.00	1.00											
Secondary Director of Education				2.00	2.00											
Elementary Director of Education				1.00	1.00											
Principals and Asst. Principals			15.00		34.00	10.00	9.00	15.00		1.00						
Technology Director				1.00	1.00											
Human Resources Director/Prog Director				2.00	2.00											
Business Affairs Director/Asst. Director				2.00	2.00											
Facilities & Operations Director				1.00	1.00											
Student Service Director				1.00	1.00											
Total	10.00	9.00	15.00	11.00	45.00	10.00	9.00	15.00	10.00	44.00						(1.00)
English/Lang Arts																
Elem Literacy Coordinator				1.00	1.00											
Elem Math, science and Assessment				1.00	1.00											
Program Director - Prof Development				1.00	1.00											
Math				0.40	0.40											
World Language				1.00	1.00											
Instructional Technology Coordinator				1.00	1.00											
IT Services Coordinator				4.00	4.00											
ESL				1.00	1.00											
Special Education Supervisors				0.60	0.60											
Special Education Supervisors				4.00	4.00											
Gifted																
Athletic Director				1.00	1.00											
Total				12.00	15.00			3.00	11.60	14.60						(0.40)
Management Total	10.00	9.00	18.00	23.00	60.00	10.00	9.00	18.00	21.60	58.60						(1.40)
Regular Ed Classroom Tchrs																
Full Day KG	5.00				5.00											
1/2 Day KG	15.00				15.00											
General																
1st Grade	40.00				40.00											
2nd Grade	37.00				37.00											
3rd Grade	39.00				39.00											
4th Grade	38.00				38.00											
5th Grade	35.00				35.00											
Engl/Lang Arts			35.40		67.80			34.20	1.00	64.20						
Reading Specialist/Teacher	13.00	27.40	9.00		39.70	5.00	19.20	9.00		43.20						
Reading Specialist (K-2)	10.00	17.70			27.70	15.00				30.00						
Math Resource Specialists/Math Teachers	10.00	26.80			36.80	9.00				45.80						
Science	1.00		34.60		35.60	10.00	30.60	34.90		75.50						
Social Studies	1.00	22.60	40.00		63.60	1.00	20.20	39.80	1.00	62.00						
Music-Vocal		23.30	36.40		59.70		22.20	37.00	1.00	60.20						
Music-Instrumental	9.70	5.60	2.40		17.70	9.70	5.60	2.60	1.00	19.90						
Art	9.90	4.60	4.60		19.10	9.90	4.60	4.60		19.10						
World Language	9.80	7.00	8.80		25.60	8.80	7.10	8.70	1.00	24.60						
Computer/Tech Ed		10.50	24.20		34.70		11.00	25.90		37.90						
Phys Ed		6.40			6.40		5.40	9.00		11.00						
Adaptive PE	10.00	6.90	8.60		25.50	11.00	6.87	9.00		26.87						
Health	1.00		4.00		5.00	1.00	4.00	5.00		5.00						
Adaptive Health		9.30	9.60		18.90		9.53	8.00		17.53						
ESL		3.40	4.00		7.40	10.00	3.80	4.20		18.00						
Total	5.00	15.00	15.00	11.00	46.00	5.00	17.50	18.00	21.60	58.60						(1.40)
Management Total	10.00	9.00	18.00	23.00	60.00	10.00	9.00	18.00	21.60	58.60						(1.40)
Regular Ed Classroom Tchrs	5.00	15.00	15.00	11.00	46.00	5.00	17.50	18.00	21.60	58.60						(1.40)
Full Day KG	5.00				5.00					5.00						
1/2 Day KG	15.00				15.00					17.50						
General																
1st Grade	40.00				40.00					41.00						
2nd Grade	37.00				37.00					35.00						
3rd Grade	39.00				39.00					38.00						
4th Grade	38.00				38.00					35.00						
5th Grade	35.00				35.00					33.00						
Engl/Lang Arts			35.40		67.80			34.20	1.00	64.20						
Reading Specialist/Teacher	13.00	27.40	9.00		39.70	5.00	19.20	9.00		43.20						
Reading Specialist (K-2)	10.00	17.70			27.70	15.00				30.00						
Math Resource Specialists/Math Teachers	10.00	26.80			36.80	9.00				45.80						
Science	1.00		34.60		35.60	10.00	30.60	34.90		75.50						
Social Studies	1.00	22.60	40.00		63.60	1.00	20.20	39.80	1.00	62.00						
Music-Vocal		23.30	36.40		59.70		22.20	37.00	1.00	60.20						
Music-Instrumental	9.70	5.60	2.40		17.70	9.70	5.60	2.60	1.00	19.90						
Art	9.90	4.60	4.60		19.10	9.90	4.60	4.60		19.10						
World Language	9.80	7.00	8.80		25.60	8.80	7.10	8.70	1.00	24.60						
Computer/Tech Ed		10.50	24.20		34.70		11.00	25.90		37.90						
Phys Ed		6.40			6.40		5.40	9.00		11.00						
Adaptive PE	10.00	6.90	8.60		25.50	11.00	6.87	9.00		26.87						
Health	1.00		4.00		5.00	1.00	4.00	5.00		5.00						
Adaptive Health		9.30	9.60		18.90		9.53	8.00		17.53						
ESL		3.40	4.00		7.40	10.00	3.80	4.20		18.00						
Total	5.00	15.00	15.00	11.00	46.00	5.00	17.50	18.00	21.60	58.60						(1.40)
Management Total	10.00	9.00	18.00	23.00	60.00	10.00	9.00	18.00	21.60	58.60						(1.40)
Regular Ed Classroom Tchrs	5.00	15.00	15.00	11.00	46.00	5.00	17.50	18.00	21.60	58.60						(1.40)

2008-09 Staffing Reconciliation

Positions	Func	Acct	Prog	2008-09 Budget				2008-09 YTD Actual				2008-09 YTD Variance					
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other
TITLE 1 (federal prog) & FD KG																	
	General Additions	1490	121	35	5.10	-	-	-	-	5.10	-	-	-	-	-	-	-
	HELP Program	1100	121	22	(9.00)	-	(0.30)	0.50	(8.80)	-	-	-	-	-	-	0.30	-
	Total				294.50	171.50	221.30	1.50	688.80	300.00	170.10	221.90	5.50	(1.40)	0.60	4.00	8.70
<u>Vocational Ed Classroom Tch</u>																	
	Fam and Cons Science	1340	121	12	-	6.60	7.40	-	14.00	-	6.60	7.40	-	-	-	-	-
	Industrial Arts	1350	121	13	-	8.80	2.60	-	11.40	-	7.60	2.60	-	1.40	-	-	-
	Business Education	1360	121	03	-	4.40	4.40	-	8.80	-	4.40	4.40	-	-	-	-	1.40
	Marketing	1320	121	04	-	-	2.00	-	2.00	-	2.40	2.40	-	-	0.40	-	0.40
	Total				-	12.80	16.40	-	29.20	-	14.20	16.80	-	1.40	0.40	-	1.80
<u>Special Education Teachers</u>																	
	Special Education (general)	1200	121	21	-	-	-	6.50	6.50	-	-	-	-	-	-	-	-
	Autistic	1233	121	21C	6.00	2.00	-	-	8.00	6.00	2.00	1.00	-	-	-	(0.50)	(0.50)
	Emotional Support	1231	121	21C	-	1.60	3.00	-	4.60	2.00	1.00	2.50	2.00	(0.60)	1.00	-	1.00
	Life Skills	1211	121	21F	1.00	-	-	-	1.00	2.00	1.00	1.00	1.00	1.00	1.00	-	0.90
	Learn Supp/ Life Skills	1241	121	21F	29.50	18.40	26.00	-	73.90	27.00	18.00	24.50	2.50	(0.40)	(1.50)	-	3.00
	Speech & Language Therapist	1225	121	21	-	-	-	12.00	12.00	10.00	3.40	3.00	11.40	0.80	-	(0.60)	(0.60)
	Gifted Program Teachers	1243	121	21A	10.00	3.40	3.00	1.00	17.40	10.00	3.40	3.00	17.40	-	-	-	-
	Total				46.50	25.40	32.00	19.50	123.40	47.00	25.40	32.00	18.40	0.50	-	(1.10)	(0.60)
<u>Student Services</u>																	
	Guidance Counselors	2120	121	18B	10.00	12.00	20.00	-	42.00	10.00	12.00	20.00	-	-	-	-	-
	Certified Nurses (non-public)	2450	121	18D	-	-	-	2.00	2.00	-	-	-	-	-	-	-	-
	Certified Nurses (District)	2440	121	18D	6.60	3.00	3.20	0.80	13.60	6.60	3.00	3.20	2.00	-	-	-	-
	Psychologists	2140	121	18E	9.00	3.00	3.00	2.40	17.40	9.80	3.00	3.00	1.60	0.80	-	-	0.80
	Psychologists	2140	121	21D	-	-	-	-	-	-	-	-	-	-	-	-	-
	Social Worker	2160	121	18F	-	-	-	-	-	-	-	-	-	-	-	-	-
	Social Worker (ma)	2160	121	35	-	-	-	0.60	0.60	-	-	-	0.60	-	-	-	-
	Librarian	2250	121	14	10.00	3.00	3.00	-	16.00	10.00	3.00	3.00	5.00	0.80	-	-	0.80
	Total				35.60	21.00	29.20	5.80	91.60	36.40	21.00	29.20	5.00	0.80	-	(0.80)	-
<u>Teacher Total</u>																	
	Total				376.60	230.70	304.50	26.80	938.60	383.40	230.70	305.50	28.90	6.80	1.00	2.10	9.90
<u>Secretarial Staff - Central Office and School Administration</u>																	
	Sec to Superintendent	2360	151	52	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec to High School Dir of Education	2360	151	52B	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec to Middle School Dir of Education	2360	151	52B	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	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	5.00	0.80	-	-	0.80
	Sec to Elementary Program Directors	2380	151	40	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec to Technology Dir	2818	151	10	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec for Attendance	2130	151	18a	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec for Guidance	2120	151	18b	-	-	4.50	1.00	5.50	-	4.50	6.00	1.00	-	-	-	-
	Sec to Facilities & Operations Dir	2610	151	71	-	-	6.00	-	6.00	-	-	-	-	-	-	-	-
	Sec to Curriculum Supv.	2260	151	50	-	-	-	2.50	2.50	-	-	-	-	-	-	-	-
	Sec to Special Ed Dir/Supervisors	1200	151	21	0.60	-	-	-	0.60	0.60	-	-	-	-	-	-	-
	Sec to Instructional Technology Coordinator	2818	151	10	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-
	Sec to Gifted	1243	151	21A	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-

2008-09 Staffing Reconciliation

Positions	Func	Acct	Prog	2008-09 Budget				2008-09 YTD Actual				2008-09 YTD Variance				Total		
				ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle		HS High	OTH Other
Sec to Medical Access	1200	151	35	-	-	-	0.40	-	-	-	0.40	-	-	-	-	-	-	-
Sec to Assessment	2260	151	50E	-	-	-	0.60	-	-	-	0.60	-	-	-	-	-	-	-
Sec to Title 1	2850	151	35	-	-	-	0.80	-	-	-	0.80	-	-	-	-	-	-	-
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	3.00	-	-	-	-	-	-	-	-	-	-
Secretarial Total			Total	10.60	9.00	22.50	19.30	61.40	10.60	9.00	22.50	18.50	60.60	-	-	-	-	-
<u>Instructional & Non-Instructional Assistants</u>																		
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	11.00	1.00	3.00	-	15.00	-	-	-	-	-
Emotional Support	1231	154	21C	1.00	4.00	6.00	-	11.00	2.00	4.00	8.00	-	14.00	-	-	-	-	-
Life Skills	1211	154	21F	5.00	2.00	2.93	-	9.93	5.00	1.00	1.93	-	7.93	-	-	-	-	-
Learn Supp/ Life Skills	1241	154	21F	50.50	22.00	16.57	-	89.07	50.00	24.00	21.70	3.30	99.00	-	-	-	-	-
Special Ed	1260	154	21H	-	-	5.00	-	5.00	1.00	-	-	-	1.00	-	-	-	-	-
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	-	-	-	-	-
Total			Total	100.50	35.00	36.50	7.93	179.93	104.00	35.00	40.63	4.30	184.93	3.50	1.00	4.13	(3.63)	5.00
<u>Student Services</u>																		
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	-	-	-	-	-
RN-LPN (District)	2440	141	18D	3.74	0.33	3.33	-	7.40	3.00	-	3.40	-	7.40	-	-	-	-	-
Security Greeter	2190	154	18	-	-	5.00	-	5.00	-	-	5.00	-	5.00	-	-	-	-	-
Total			Total	7.40	3.33	10.67	2.00	23.40	6.66	3.00	10.74	3.00	23.40	(0.74)	(0.33)	0.07	1.00	-
<u>Business Office</u>																		
Business Office (Professional)	2500	141	55	-	-	-	-	4.80	-	-	-	-	4.80	-	-	-	-	-
Business Office (Professional)	2330	141	55	-	-	-	1.00	1.00	-	-	-	-	1.00	-	-	-	-	-
Business Office (Special Ed Programs)	1200	141	21	-	-	-	1.00	1.00	-	-	-	-	1.00	-	-	-	-	-
Business Office (Hourly Support)	2500	151	55	-	-	-	9.50	9.50	-	-	-	-	9.50	-	-	-	-	-
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	1.00	-	-	-	-	1.00	-	-	-	-	-
Total			Total	-	-	-	17.30	17.30	-	-	-	17.30	17.30	-	-	-	-	-
<u>Communications Office</u>																		
Communications Office (Professional)	2370	141	52	-	-	-	1.00	1.00	-	-	-	-	1.00	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	0.50	0.50	-	-	-	-	1.00	-	-	-	-	-
Total			Total	-	-	-	1.50	1.50	-	-	-	2.00	2.00	-	-	-	-	-
<u>Transportation Office</u>																		
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			Total	-	-	-	4.00	4.00	-	-	-	4.00	4.00	-	-	-	-	-
<u>Human Resources Office</u>																		
Human Resources Office (Professional)	2340	141	55	-	-	-	1.00	1.00	-	-	-	-	1.00	-	-	-	-	-
Human Resources Office (Hourly Support)	2340	151	54	-	-	-	2.50	2.50	-	-	-	-	2.50	-	-	-	-	-
Human Resources Office (Hourly Support)	2340	151	55	-	-	-	2.00	2.00	-	-	-	-	2.00	-	-	-	-	-
Human Resources Office (Hourly Support)	2340	154	54	-	-	-	0.50	0.50	-	-	-	-	0.50	-	-	-	-	-
Total			Total	-	-	-	6.00	6.00	-	-	-	6.00	6.00	-	-	-	-	-
<u>Technology Office</u>																		
Technology Office (Hourly Support)	2840	151	50z	-	-	-	3.00	3.00	-	-	-	-	3.00	-	-	-	-	-
Total			Total	-	-	-	3.00	3.00	-	-	-	-	3.00	-	-	-	-	-

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	13,233,247	14,712,898	14,821,850	16,526,363	18,426,894	20,545,987	22,908,776
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	6,517,702	6,971,364	7,113,620	7,275,322	7,443,492
Retirement	6,092,394	4,148,793	4,148,793	6,561,284	6,695,172	6,847,362	10,897,662
Tuition	887,148	1,087,761	1,087,761	1,142,149	1,199,257	1,259,219	1,322,180
Life & Disability	480,553	532,873	532,873	551,175	562,422	575,207	588,503
W/C, Unemp & Other	728,499	724,791	724,791	731,459	738,189	744,980	751,834
Total Benefit Expense	32,567,600	33,044,787	33,003,739	38,051,647	40,732,574	43,708,050	50,871,862
% Increase		33,044,787	1.34%	15.15%	7.05%	7.30%	16.39%

* 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	116,995	116,995	116,995	116,995
W/C, Unemp & Other							
Total Cost Share	2,366,649	2,521,273	2,521,273	2,986,907	3,310,522	3,670,869	4,072,133

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	11,141,788	12,468,358	12,577,310	13,832,915	15,423,700	17,197,425	19,175,129
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	6,517,702	6,971,364	7,113,620	7,275,322	7,443,492
Retirement	6,092,394	4,148,793	4,148,793	6,561,284	6,695,172	6,847,362	10,897,662
Tuition	887,148	1,087,761	1,087,761	1,142,149	1,199,257	1,259,219	1,322,180
Life & Disability	356,576	419,763	419,763	434,180	445,427	458,212	471,508
W/C, Unemp & Other	728,499	724,791	724,791	731,459	738,189	744,980	751,834
Total Benefit Expense	30,200,952	30,523,514	30,482,466	35,064,740	37,422,052	40,037,181	46,799,729
% Increase			0.93%	14.88%	6.72%	6.99%	16.89%

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	2008-09	2009-10	2010-11	2011-12	2012-13
Actual	\$351,387					
Budget		\$484,200	\$502,640	\$517,719	\$533,251	\$549,248
Projection						
Budget						
Forecast						
Forecast						

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

DEBT SERVICE

Int and Principal

Transfer to Cap Reserve

EXISTING DEBT SERVICE

	2008-09	2009-10	2010-11	2011-12	2012-13
PRINCIPAL AT 7/1/06					
12/98 \$3,220,000 GOB	\$890,000	\$655,000	\$0	\$0	\$0
4/02 \$27,660,000 GOB	\$1,105,000	\$1,160,000	\$100,981	\$1,265,000	\$0
11/02 \$ 15,690,000 GOB	\$3,955,000	\$3,955,000	\$12,800	\$320,000	\$0
4/03 \$29,990,000 GOB	\$1,196,428	\$1,196,265	\$1,196,103	\$1,630,000	\$2,090,000
6/03 A \$18,780,000 GOB	\$502,537	\$463,650	\$416,623	\$1,630,000	\$1,740,000
8/03 \$ 94,985,000 GOB	\$1,777,444	\$1,642,263	\$149,169	\$645,000	\$0
2/04 \$ 7,385,000 GOB	\$328,346	\$324,000	\$304,860	\$1,060,000	\$112,619
1/05 \$9,990,000 GOB	\$311,420	\$297,320	\$281,720	\$273,435	\$238,969
9/05 \$8,970,000 GOB	\$173,909	\$878,100	\$350,110	\$265,470	\$248,218
11/00 \$10,043,000 DVRA	\$4,829,825	\$5,000,000	\$302,639	\$969,000	\$535,000
1/06 \$100,810,000 GOB	\$617,238	\$4,929,650	\$4,826,325	\$1,019,000	\$208,235
3/06 \$13,465,000 GOB	\$53,534	\$1,565,738	\$491,638	\$1,910,000	\$1,072,000
1/06 \$35,000,000 GOB	\$1,595,798	\$1,591,423	\$1,566,873	\$1,582,148	\$1,970,000
Possible Refinance 2006	\$928,568	\$105,000	\$0	\$0	\$0
Possible Refinance 2006A	\$11,285,578	\$11,211,000	\$12,242,900	\$11,798,028	\$910,768
11/06 \$37,935,000 GOB	\$125,000	\$180,000	\$135,000	\$140,000	\$145,000
IU - Debt Service	\$0	\$0	\$0	\$0	\$0
11/06 \$22,245,000 GOB	\$11,211,000	\$12,188,304	\$12,242,900	\$11,714,000	\$11,500,000
TOTAL	\$11,285,578	\$12,188,304	\$12,242,900	\$11,714,000	\$12,144,000
					\$11,343,124
					\$12,587,000

Total ACT 1 eligible Debt	\$23,810,304	\$23,966,900	\$23,942,028	\$23,930,124	\$23,930,124
Increase in ACT 1 eligible debt	\$1,313,726	\$146,596	(\$14,872)		(\$11,904)

NEW DEBT SERVICE

FINANCING AMOUNT & YEAR

	2008-09	2009-10	2010-11	2011-12	2012-13
5/07 \$10,000,000 GOB	\$0	\$396,194	\$382,594	\$355,000	\$365,000
Phase in Elem master plan 3.5% per year	\$0	\$0	\$859,127	\$1,753,504	\$2,678,517
TOTAL	\$0	\$396,194	\$1,241,721	\$355,000	\$385,000
					\$3,032,311
					\$380,000

TOTAL DEBT SERVICE

YEAR	2008-09	2009-10	2010-11	2011-12	2012-13
Total Debt Service	\$11,285,578	\$13,584,498	\$13,484,622	\$12,089,000	\$14,375,435
Change in Debt Service	\$22,496,578	\$24,546,498	\$25,553,622	\$26,428,926	\$27,342,435
					\$13,508

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

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Projected 2008-09	% Change	Budget 2009-10	% Change
Staff	77,129.2	83,033.8	86,663.3	92,205.1	98,092.6	102,068.1	110,044.9	119,830.4	118,985.4	7.83%	126,193.7	7.83%
Total Salaries	62,120.7	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	86,102.9	5.69%	91,128.9	5.69%
Administration	3,714.4	4,556.2	4,855.5	5,254.0	5,668.5	6,074.0	6,358.7	6,980.7	6,900.6	4.69%	7,364.8	4.69%
Teachers	47,372.8	49,372.8	50,736.8	52,206.0	53,991.5	55,600.3	57,724.3	59,946.7	61,285.0	3.82%	63,140.1	3.82%
Extra Duty Pymnts	511.8	590.3	690.3	873.3	1,091.8	1,352.0	1,628.0	1,970.0	2,011.7	2.98%	2,058.2	2.98%
Subcontract Pymnts	199.9	180.6	87.2	283.3	396.9	228.0	301.8	43.9	274.7	32.35%	287.4	32.35%
Sabbatical Pymnts	128.6	138.2	152.1	152.1	169.7	118.2	18.56%	392.3	412.6	94.95%	440.0	12.14%
Severance Pymnts	41.1	499.4	499.5	41.4	680.89%	201.2	304.2	246.9	382.9	20.95%	400.5	31.66%
Supplemental Contracts	1,123.5	1,142.3	1,116.9	1,190.1	1,202.2	1,311.7	1,880.1	2,033.1	2,167.3	50.97%	2,266.9	14.48%
Total Teachers	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	65,542.2	5.36%	67,993.1	9.50%
Technical	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	4.13%	3,085.4	4.13%
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	6,676.0	7.55%	6,851.7	7.55%
Office Clerical	3,795.3	4,311.5	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	9.57%	6,234.0	9.57%
Crafts and Trades												
Reg Salaries												
Benefits	5,618.8	6,324.6	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	14,821.9	13.18%	16,526.4	13.18%
Medical	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	1.29%	1,711.0	1.29%
Dental	163.5	174.8	156.8	183.6	180.4	151.5	154.0	161.1	175.7	1.62%	184.5	1.62%
Vision	1,808.4	2,269.6	2,657.7	2,831.5	2,916.1	3,112.9	3,473.2	3,099.7	3,384.6	11.57%	3,672.3	11.57%
Prescription	4,770.4	5,110.6	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,517.7	5.38%	6,971.4	5.38%
Social Security	1,221.7	718.9	795.7	2,697.5	3,159.3	16,300%	5,209.4	6,022.4	4,148.8	44.52%	6,561.3	44.52%
Retirement	490.0	614.2	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	5.50%	1,142.1	5.50%
Tuition Reimbursement	179.5	210.6	203.0	208.7	208.7	208.7	208.7	208.7	208.7	11.76%	208.7	11.76%
Life & Disability	496.1	706.9	833.2	1,217.9	606.6	484.0	516.6	480.6	532.9	18.76%	551.2	18.76%
Workers Comp/Unemp/Other	15,621.1	17,287.2	18,847.4	22,090.1	24,412.5	26,388.1	27,313.8	32,567.6	33,003.7	14.72%	37,351.5	14.72%
Total Benefits	(612.6)	(274.3)	(927.5)	(429.2)	(1,486.0)	(1,834.6)	(2,142.8)	(2,366.6)	(2,521.3)	16.79%	(2,986.9)	16.79%
(Less) cost sharing	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,128.2	30,201.0	30,482.5	14.56%	35,064.7	14.56%
Net Benefits	6,372.1	7,009.3	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	11,165.3	-0.12%	11,782.4	-0.12%
Prof. & Tech. Services	766.0	833.1	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,732.4	2.62%	1,963.2	2.62%
Substitute Service	196.6	394.7	567.3	567.3	746.7	461.9	523.9	682.3	475.0	13.42%	498.8	13.42%
Contracted Therapeutic Staff	280.5	189.8	32.34%	290.2	440.2	219.2	363.6	55.88%	503.0	65.88%	528.2	65.88%
Contracted Aides	2,602.2	3,038.7	2,781.3	2,477.3	2,688.9	3,010.3	2,952.0	3,208.9	3,385.5	-1.90%	3,533.8	-1.90%
CCU - Special Education Programs	63.3	285.1	350.39%	404.6	411.7	411.7	332.4	308.9	610.7	-46.31%	641.2	-46.31%
Due Process Hearings	95.2	138.1	45.06%	105.7	105.7	159.1	332.4	308.9	610.7	-46.31%	641.2	-46.31%
Early Intervention	61.3	15.2	-75.20%	17.6	210.6	186.59%	224.6	196.2	220.4	41.17%	231.4	41.17%
Extended School Year	424.2	242.4	-42.86%	547.1	210.6	333.4	395.6	410.9	380.0	18.66%	399.0	18.66%
Alternative Education - Special Ed	335.1	109.6	-67.29%	147.0	159.3	622.9	745.1	879.9	741.7	12.40%	778.8	12.40%
Alternative Education - Reg	379.6	421.1	10.93%	458.3	524.2	524.2	342.3	251.3	240.6	-34.70%	247.8	-34.70%
Tax Collection	327.9	199.1	-39.28%	287.9	308.9	496.6	545.9	543.3	605.4	9.93%	623.6	9.93%
Legal	840.2	1,142.4	35.97%	843.9	843.9	288.1	228.2	255.0	365.3	-20.79%	376.2	-20.79%
Other										4.75%	1,960.4	4.75%
Purchased Property Services	2,764.7	3,112.6	12,589	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	5,208.4	9.68%	5,263.8	9.68%
Electricity	1,407.7	1,746.1	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,986.8	3,087.6	16.86%	3,075.6	16.86%
Water/Sewer	219.0	227.9	229.5	251.3	287.7	302.3	345.5	403.5	407.3	14.29%	419.5	14.29%
Trash Removal	67.4	70.5	79.3	89.9	90.5	146.1	136.0	155.0	190.0	-6.91%	199.5	-6.91%
Office Rental	150.2	188.7	25.63%	211.7	220.0	226.8	226.8	0.8	100.8	-65.65%	103.8	-65.65%
Other	920.4	879.4	-4.45%	1,024.3	1,088.4	1,135.0	1,264.3	1,275.4	1,422.6	11.39%	1,465.3	11.39%
Other Services	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	25,768.2	2.83%	27,590.2	2.83%
Charter Schools	1,872.7	2,735.2	3,288.8	20,242%	4,305.9	4,691.2	4,455.5	5,470.3	6,017.4	-5.03%	6,944.0	-5.03%
Tuition: Special Education	1,150.1	1,025.1	-10.87%	1,102.3	1,152.5	1,152.5	1,152.5	1,152.5	1,152.5	13.38%	1,263.9	13.38%
Tuition: CAT	814.3	686.1	-14.74%	546.5	745.4	745.4	745.4	745.4	745.4	9.26%	1,549.7	9.26%
Tuition: Other	95.8	53.1	-44.57%	50.0	84.9	21.2	25.5	1,123.7	1,200.5	-100.00%	-	-100.00%
Bussing: Public Schools	2,849.9	2,929.1	2.82%	2,986.6	3,209.5	3,335.4	3,335.4	3,335.4	3,335.4	5.55%	4,364.4	5.55%
Bussing: Non-Public	3,869.2	3,866.2	0.44%	4,021.9	4,347.9	4,347.9	4,347.9	4,347.9	4,347.9	1.09%	5,147.3	1.09%
Bussing: Special Ed	1,770.1	1,806.5	2.06%	1,922.8	2,409.2	2,409.2	2,409.2	2,409.2	2,409.2	1.09%	5,248.2	1.09%
Bussing: Extracurricular	155.1	167.8	8.19%	188.6	192.2	192.2	192.2	192.2	192.2	49.30%	304.3	49.30%
Insurance	169.4	199.2	17.59%	337.7	337.7	337.7	337.7	337.7	337.7	8.34%	489.1	8.34%
Telephone/Postage	252.1	599.8	137.92%	564.6	564.6	564.6	564.6	564.6	564.6	8.53%	619.3	8.53%
Other	1,610.8	1,256.2	-22.01%	1,375.2	1,355.6	1,374.9	1,374.9	1,374.9	1,374.9	-3.16%	1,473.1	-3.16%

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	5,130.1	15.15%	4,641.8	-8.52%	5,459.0	-	17.61%	5,025.7	-7.94%	6,404.7	6,655.9	-7.94%	6,839.0	36.08%
Heating Fuel	615.7	476.4	-22.62%	493.0	659.0	33.67%	571.1	-13.34%	930.7	930.7	62.97%	1,235.9	32.79%	1,060.1	1,325.2	32.79%	1,273.1	3.01%
Other Operations/Maint Supplies	496.7	504.5	1.57%	576.1	614.9	6.73%	657.1	6.86%	738.5	738.5	12.39%	819.5	10.97%	925.6	889.6	10.97%	925.2	12.90%
Educational	554.0	500.6	-9.64%	1,052.6	1,386.5	32.58%	1,429.0	2.40%	2,341.7	2,341.7	63.87%	2,010.9	-14.13%	2,591.9	2,260.2	-14.13%	2,189.5	8.88%
Educational/Admin Software	418.7	753.4	79.94%	1,034.2	524.8	-48.26%	235.8	-55.07%	303.5	303.5	28.71%	353.1	16.34%	464.8	535.2	16.34%	638.7	80.89%
Administration/Business	186.9	197.1	5.46%	198.6	208.5	4.98%	170.3	-18.32%	212.1	212.1	24.54%	199.8	-5.80%	199.5	221.6	-5.80%	230.4	15.33%
Other	287.5	532.5	99.07%	800.1	467.1	-41.62%	163.1	-65.08%	7.4	7.4	-95.46%	9.8	32.43%	14.3	21.8	32.43%	22.6	130.98%
Other Objects	379.3	212.1	-44.08%	220.8	241.7	4.10%	285.5	18.12%	333.3	333.3	16.75%	295.3	-11.41%	351.4	484.2	-11.41%	502.6	70.21%
Property	2,790.2	3,327.8	19.27%	3,097.0	2,682.5	-13.38%	2,591.5	-3.39%	709.8	709.8	-72.61%	1,748.0	146.27%	2,335.8	1,126.3	146.27%	1,660.1	-10.75%
Technology Equipment	1,640.9	2,057.0	25.36%	2,120.7	1,725.0	-18.66%	1,632.6	-5.36%	-	-	-100.00%	403.0	#DIV/0!	1,290.0	-	146.27%	1,660.1	-10.75%
Other Equipment	1,149.3	1,270.8	10.57%	976.3	957.5	-1.93%	958.9	0.15%	709.8	709.8	-25.98%	1,345.0	89.49%	1,045.8	1,126.3	89.49%	1,560.1	15.99%
Debt Service	11,149.2	15,275.2	37.01%	13,135.6	14,786.7	14.01%	16,571.0	12.34%	20,859.0	20,859.0	25.88%	21,343.6	2.32%	20,106.0	22,646.6	2.32%	24,546.5	15.01%
Bond payments	10,840.8	11,974.4	10.46%	12,060.5	13,864.0	0.72%	16,571.0	19.53%	20,117.0	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	22,646.6	-1.45%	24,546.5	23.81%
Variable rate delta to capital reserve	308.4	3,300.8	970.30%	1,075.1	892.7	-67.43%	-	-100.00%	742.0	742.0	#DIV/0!	1,518.1	104.56%	-	-	104.56%	-	-100.00%
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	1,008.0	1,134.0	-	-	-
TOTAL EXPENSE	118,825.1	131,275.7	10.48%	134,889.4	143,810.1	2.75%	154,621.4	7.52%	164,336.4	164,336.4	6.28%	174,351.5	6.09%	185,441.7	192,774.2	6.09%	204,278.2	17.16%
	118,825.1	131,275.7	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	5.97%

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	Projected 2008-09	% Change	Budget 2009-10	% Change	Budget 2010-11	% Change	Budget 2011-12	% Change	Budget 2012-13	Change
Staff	74,131.0	83,033.8	77,129.2	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	119,585.4	7.75%	126,193.7	7.65%	130,410.5	3.34%	135,139.4	3.34%	144,100.3	6.63%
Total Salaries	59,097.2	62,120.7	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	88,102.9	7.55%	91,128.9	7.55%	92,986.5	3.43%	95,102.3	2.27%	97,300.6	2.31%
Administration	3,329.9	3,714.4	4,568.2	4,855.5	5,264.0	5,669.5	6,074.0	6,388.7	6,980.7	6,900.6	8.52%	7,364.8	6.73%	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	61,285.0	6.17%	63,140.1	3.03%	64,084.4	1.50%	65,147.8	1.66%	66,253.7	1.70%
Reg Salaries	498.1	511.8	590.3	690.3	873.3	1,091.8	1,228.0	1,397.0	1,517.1	1,611.7	-1.88%	1,088.2	4.60%	1,074.0	1.50%	1,091.8	1.66%	1,110.4	1.70%
Extra Duty Pymts	328.4	199.9	180.6	87.2	283.3	395.9	298.2	301.8	43.9	274.7	-8.97%	287.4	4.60%	291.7	1.50%	286.5	1.66%	301.5	1.70%
Sabbatical Pymts	114.4	128.6	136.2	152.5	152.1	169.7	201.2	392.3	412.6	420.6	7.23%	440.0	4.60%	446.5	1.50%	453.9	1.66%	461.6	1.70%
Subject Chair Pymts	177.0	41.1	499.4	499.5	41.4	398.1	251.5	304.2	245.9	382.9	25.87%	400.5	4.60%	405.5	1.50%	413.3	1.66%	420.3	1.70%
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%	2,266.9	4.60%	2,300.8	1.50%	2,339.0	1.66%	2,378.7	1.70%
Supplemental Contracts	47,409.4	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	58,690.9	61,730.8	63,879.2	65,542.2	6.17%	67,593.1	3.13%	68,604.0	1.50%	69,742.3	1.66%	70,926.2	1.70%
Technical	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	18.65%	3,085.4	4.00%	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	6,676.0	12.40%	6,851.7	2.63%	7,058.0	3.01%	7,340.3	4.00%	7,633.9	4.00%
Office Clerical	3,534.7	3,735.3	4,311.5	4,509.7	4,857.1	5,030.1	4,815.8	5,386.2	5,727.1	6,017.4	11.72%	6,234.0	3.60%	6,458.4	3.60%	6,716.8	4.00%	6,985.4	4.00%
Crafts and Trades																			
Reg Salaries																			
Benefits	4,832.9	5,618.8	6,324.6	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	14,821.9	26.20%	16,526.4	11.50%	18,426.9	11.50%	20,546.0	11.50%	22,908.8	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	15.06%	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	163.6	180.4	151.5	151.0	161.1	175.2	14.12%	184.5	5.00%	193.8	5.00%	203.4	5.00%	213.6	5.00%
Vision	1,605.8	1,808.4	2,269.8	2,697.7	2,831.5	2,816.1	3,112.9	3,473.2	3,999.7	3,384.6	-2.55%	3,672.3	8.50%	3,984.5	8.50%	4,323.1	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	6,517.7	6.93%	6,971.4	6.96%	7,113.6	2.04%	7,275.3	2.27%	7,443.5	2.31%
Social Security	2,709.5	1,221.7	718.9	795.7	2,697.5	3,153.5	3,806.6	5,209.4	6,092.4	4,148.8	-20.36%	6,561.3	68.18%	6,895.2	5.00%	7,247.4	5.00%	7,622.5	5.00%
Retirement	366.0	490.0	614.2	607.8	689.3	974.8	806.9	946.3	887.1	1,087.8	14.99%	1,142.1	5.00%	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	208.7	540.6	464.0	518.6	480.6	537.9	2.75%	551.2	3.43%	562.4	2.04%	575.2	2.27%	588.5	2.31%
Life & Disability	171.2	496.1	706.9	833.2	1,217.9	608.8	615.8	731.3	728.5	724.8	-0.89%	731.5	0.92%	736.2	0.92%	745.0	0.92%	751.8	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	30,271.8	32,587.6	33,003.7	9.02%	38,051.6	15.29%	40,732.6	7.05%	43,708.0	7.30%	50,871.9	16.39%
Total Benefits	(602.9)	(612.6)	(674.3)	(927.5)	(927.5)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,521.3)	17.87%	(2,986.9)	18.47%	(3,310.5)	10.83%	(3,670.9)	10.83%	(4,072.1)	10.93%
(Less) cost sharing	15,033.8	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	30,482.5	8.37%	35,064.7	15.03%	37,422.1	6.72%	40,037.2	6.99%	46,799.7	16.89%
Prof. & Tech. Services	5,774.5	6,372.1	7,009.3	7,663.2	7,847.1	9,083.1	9,814.5	9,802.8	10,700.1	11,165.3	13.90%	11,782.4	5.53%	12,268.1	4.12%	12,774.9	4.13%	13,304.0	4.14%
Substitute Service	724.9	766.0	834.7	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,846.1	6.56%	1,963.2	2,022.1	2,022.1	2,022.1	2,022.1	2,022.1	2,022.1	2,022.1
Contracted Therapeutic Staff	159.1	196.6	394.7	567.3	573.7	746.7	481.9	523.9	682.3	470.0	-9.33%	498.8	5.00%	523.7	5.00%	549.9	5.00%	577.4	5.00%
Contracted Aides	12.6	280.5	189.8	290.2	374.7	440.2	219.2	363.6	473.9	503.0	38.34%	528.2	5.00%	554.6	5.00%	582.3	5.00%	611.4	5.00%
CCIU - 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	13.97%	3,533.8	5.00%	3,710.5	5.00%	3,896.0	5.00%	4,090.8	5.00%
Due Process Hearings	13.7	63.3	285.1	404.6	363.7	411.7	619.1	332.4	507.9	610.7	83.72%	641.2	5.00%	673.3	5.00%	707.0	5.00%	742.3	5.00%
Early Intervention	105.4	95.2	136.1	105.7	258.7	217.2	159.1	234.6	186.2	220.4	-1.87%	241.4	5.00%	243.0	5.00%	255.1	5.00%	267.9	5.00%
Extended School Year	19.3	61.3	15.2	43.2	17.6	210.6	333.4	385.6	410.9	380.0	-3.94%	399.0	5.00%	419.0	5.00%	439.9	5.00%	461.9	5.00%
Alternative Education - Special Ed	313.2	424.2	242.4	252.5	547.1	519.2	662.9	745.1	879.9	741.7	-0.45%	778.8	5.00%	817.7	5.00%	858.6	5.00%	901.6	5.00%
Alternative Education - Reg	205.8	335.1	109.6	341.2	147.0	193.3	524.2	342.3	251.3	240.6	-29.70%	247.8	3.00%	255.3	3.00%	262.9	3.00%	270.8	3.00%
Tax Collection	430.4	379.6	421.1	458.3	474.8	537.2	496.6	545.9	543.3	605.4	10.90%	623.6	3.00%	642.3	3.00%	661.5	3.00%	681.4	3.00%
Legal	321.3	327.9	199.1	261.1	287.9	308.9	288.1	228.2	255.0	365.3	60.06%	376.2	3.00%	387.5	3.00%	399.1	3.00%	411.1	3.00%
Other	777.2	840.2	1,142.4	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,811.7	27.96%	1,960.4	8.21%	2,019.2	3.00%	2,079.8	3.00%	2,142.1	3.00%
Purchased Property Services	2,617.9	2,764.7	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	5,208.4	5,208.4	16.91%	5,263.8	1.06%	5,794.7	10.09%	6,397.2	10.40%	7,081.6	10.70%
Electricity	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	3,087.6	17.34%	3,075.6	-0.39%	3,536.9	15.00%	4,067.5	15.00%	4,677.6	15.00%
Water/Sewer	206.5	219.0	227.9	228.5	251.3	287.7	302.3	345.5	403.5	407.3	17.89%	419.5	3.00%	432.1	3.00%	445.1	3.00%	468.4	3.00%
Trash Removal	73.8	67.4	70.5	79.3	89.9	90.5	146.1	136.0	185.0	199.5	39.71%	199.5	5.00%	209.5	5.00%	219.9	5.00%	230.9	5.00%
Office Rental	6.7	150.2	188.7	200.1	211.7	222.0	226.8	77.9	0.8	100.8	29.40%	103.8	3.00%	106.9	3.00%	110.1	3.00%	113.5	3.00%
Other	805.6	920.4	879.4	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,422.6	12.52%	1,465.3	3.00%	1,509.3	3.00%	1,554.6	3.00%	1,601.2	3.00%
Other Services	12,639.7	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,696.2	23,873.7	25,766.2	19.10%	27,590.2	5.53%	29,116.8	5.63%	30,776.8	5.70%	32,636.6	6.04%
Charter Schools	738.7	1,872.7	2,735.2	3,288.8	3,788.9	4,305.9	4,691.2	4,455.5	5,470.3	6,017.4	15.40%	6,944.0	15.40%	7,475.0	7.65%	8,083.0	8.13%	8,636.0	6.94%
Tuition: Special Education	800.8	1,150.1	1,028.1	1,102.3	1,152.5	1,679.1	1,936.6	2,195.6	2,562.0	2,562.0	16.69%	2,638.9	3.00%	2,718.1	3.00%	2,789.6	3.00%	2,883.6	3.00%
Tuition: CAT	951.4	814.3	686.1	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	6.83%	1,549.7	29.09%	1,685.1	8.74%	1,836.8	9.00%	2,002.1	9.00%
Tuition: Other	56.8	95.8	53.1	50.0	84.9	21.2	25.5	-</											

West Chester Area School 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	6,404.7	6,655.9	32.44%	6,839.0	2.75%	7,718.6	12.86%	7,216.8	-6.50%	7,564.0	5.09%
Heating Fuel	409.5	615.7	476.4	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,325.2	7.23%	1,273.1	-3.93%	1,311.3	3.00%	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	738.5	819.5	925.6	889.6	8.55%	925.2	4.00%	962.2	4.00%	1,000.7	4.00%	1,040.7	4.00%
Educational	1,091.1	554.0	500.6	1,052.6	1,395.5	1,429.0	2,341.7	2,010.9	2,591.9	2,260.2	12.40%	2,188.5	-3.13%	2,277.1	4.00%	2,368.2	4.00%	2,462.9	4.00%
Educational /Admin Software	121.7	418.7	753.4	1,034.2	524.8	235.8	303.5	353.1	464.8	539.2	52.69%	638.7	18.47%	684.3	4.00%	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	10.89%	230.4	4.00%	239.6	4.00%	249.2	4.00%	259.2	4.00%
Other	195.7	267.5	532.5	800.1	467.1	163.1	7.4	9.8	14.3	21.8	122.09%	22.6	4.00%	23.5	4.00%	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	351.4	484.2	63.97%	502.6	3.81%	517.7	3.00%	533.3	3.00%	549.2	3.00%
Property	3,290.1	2,790.2	3,327.8	3,097.0	2,682.5	2,591.5	709.8	1,748.0	2,335.8	1,126.3	-35.57%	1,560.1	38.51%	1,806.9	15.82%	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	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	-16.26%	1,560.1	38.51%	1,806.9	15.82%	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	20,899.0	21,343.6	20,106.0	22,646.6	6.10%	24,546.5	8.39%	25,553.6	4.10%	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	19,825.5	20,106.0	22,646.6	14.23%	24,546.5	8.39%	25,553.6	4.10%	26,428.9	3.43%	27,342.4	3.46%
Variable rate delta to capital reserve	-	308.4	3,300.8	1,075.1	892.7	-	742.0	1,518.1	-	-	#####	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	1,008.0	1,134.0	-	-	-	-	#DIV/0!	-	-	-	-
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	185,441.7	192,774.2	10.57%	204,278.2	5.97%	213,187.0	4.36%	221,328.5	3.82%	234,921.0	6.14%
	111,648.6	118,825.1	131,275.7	134,889.4	143,810.1	154,621.4	164,336.4	174,351.5	185,441.7	192,774.2	10.57%	204,278.2	5.97%	213,187.0	4.36%	221,328.5	3.82%	234,921.0	6.14%
	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>	<u>BUDGET</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>
	(\$000)				
Health Care	1,156.9	-	-	-	-
Retirement (PSERS)	327.7	1,121.2	-	-	-
Special Education	1,090.4	1,228.5	-	-	264.6
Debt Service	446.1	1,313.7	533.2	774.2	1,982.5
Total	3,021.1	3,663.5	533.2	774.2	2,247.1

Exception Calculations					
Health Care					
Medical	12,468,358	13,832,915	15,423,700	17,197,425	19,175,129
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
	17,474,704	19,224,304	21,230,388	23,452,085	25,913,052
Increase		1,749,600	2,006,083	2,221,698	2,460,967
4.10%		716,463	788,196	870,446	961,536
Total Exception 76% (Estimate for Teacher Share)		-	-	-	-
Retirement					
	4,148,793	6,561,284	6,695,172	6,847,362	7,005,640
50%	2,074,397	3,280,642	3,347,586	3,423,681	3,502,820
	2,074,397	3,280,642	3,347,586	3,423,681	3,502,820
Increase		1,206,245	66,944	76,095	79,139
4.10%		85,050	134,506	137,251	140,371
Total Exception		1,121,195	(67,562)	-	-
Special Education					
	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
4.10%		1,041,086	1,134,140	1,147,797	1,205,187
Total Exception		1,228,531	(801,042)	251,955	264,553
ACT 1 Qualifying Debt Service					
	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
Debt Qualifying for Exception		1,313,726	533,203	774,205	1,982,505

**WEST CHESTER AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND
HISTORY AND PROJECTION**

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	BUDGET 2008-09	PROJECTED 2008-09	BUDGET 2009-10	BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
Revenues											
Contribution from General Fund	\$ 892,674	\$ -	\$ 742,047	\$ 1,518,064	\$ 1,008,000	\$ 933,984	\$ 933,984	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-
Refund from Litigation	-	-	-	-	80,603	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	(187,941)	61,099	-	-	-	-	-	-
Interest Income	\$ 1,344,466	\$ 2,036,314	\$ 2,977,475	\$ 2,976,861	\$ 2,025,750	\$ 1,182,012	\$ 1,182,012	\$ 1,855,953	\$ 1,682,769	\$ 880,256	\$ 816,580
Total Revenues	\$ 2,237,140	\$ 2,036,314	\$ 3,719,522	\$ 4,307,004	\$ 3,175,452	\$ 2,115,996	\$ 2,115,996	\$ 1,855,953	\$ 1,682,769	\$ 880,256	\$ 816,580
Expenditures and Fund Transfers											
Transfer to General Fund	-	-	-	-	-	900,000	900,000	89,500	-	-	-
Debt Service Payments (Cap Int)	-	\$ 1,042,300	-	\$ 1,658,859	\$ 3,633,680	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ -	\$ -	\$ -
Transfer to fund Technology Equipment	\$ 1,725,025	\$ 1,638,988	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	-	-	-	\$ 1,875,546	(22,811)	-	-	2,030,130	2,091,034	2,159,765	2,218,378
Facility repairs and maint	-	-	\$ 595,031	-	-	-	-	-	-	-	-
Transfer to Capital Projects Fund (CAP INT.)	\$ 1,725,025	\$ 2,681,288	\$ 585,031	\$ 3,534,405	\$ 3,610,869	\$ 2,500,000	\$ 2,500,000	\$ 2,619,630	\$ 2,091,034	\$ 2,159,765	\$ 2,218,378
Total Expenditures	\$ 512,115	\$ (644,974)	\$ 3,124,491	\$ 772,599	\$ (435,417)	\$ (384,004)	\$ (384,004)	\$ (763,677)	\$ (408,265)	\$ (1,273,509)	\$ (1,401,798)
Excess of Revenues over Expenditures	\$ 13,049,248	\$ 13,561,363	\$ 12,916,389	\$ 16,040,880	\$ 16,813,479	\$ 14,357,245	\$ 16,378,062	\$ 15,994,058	\$ 15,230,381	\$ 14,822,116	\$ 13,548,607
Project Fund Balance at July 1	\$ 13,561,363	\$ 12,916,389	\$ 16,040,880	\$ 16,813,479	\$ 16,378,062	\$ 13,973,241	\$ 15,994,058	\$ 15,230,381	\$ 14,822,116	\$ 13,548,607	\$ 12,146,809
Projected Fund Balance at June 30											

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
Revenue	143.8	154.6	164.4	174.4	185.4	192.8	192.8	204.2	213.2	221.3	234.9
State	22.1	24.5	24.5	26.1	27.2	25.8	25.8	27.6	28.1	28.6	31.3
Federal	3.0	4.0	3.6	3.9	4.2	4.2	4.2	4.1	3.9	4.0	4.0
Local	118.7	126.1	136.3	144.4	154.0	162.8	162.8	172.5	181.1	188.7	199.7
Earned Income Tax	13.5	14.7	15.4	16.9	17.9	17.4	17.4	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	141.6	149.9	158.0	166.3
Other	11.6	11.7	13.5	12.6	11.9	10.0	10.0	11.8	12.4	12.9	13.4
Cash Reserve	1.5	(1.8)	(0.5)	(0.8)	2.1	3.0	3.0	0.9	-	(1.5)	-
Capital Reserve	1.7	1.6	-	-	-	0.9	0.9	-	-	-	-
Expenses	143.8	154.6	164.3	174.4	185.4	192.8	192.8	204.3	213.2	221.3	234.9
Debt Service	13.9	16.6	20.1	19.8	20.1	22.6	22.6	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	170.1	170.1	179.7	187.6	194.9	207.6
Expenses % Increase											
Debt Service		19.42%	21.08%	-1.37%	1.41%	12.64%	12.64%	8.39%	4.10%	3.43%	3.46%
Other		6.98%	3.99%	6.63%	8.06%	2.90%	2.90%	5.65%	4.40%	3.87%	6.51%
Debt Service Phase- In											
General Fund	13.9	16.6	20.1	19.8	20.1	22.6	22.6	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	-	-	-	-	-	-	-	-	-	-	-
Total	13.9	19.2	21.5	21.5	23.6	24.6	24.6	25.0	25.6	26.4	27.3
Reimburse Cap Reserve	-	-	-	-	-	1.0	-	0.9	-	-	-
Act 1 Exceptions											
Health Care	-	-	-	-	-	-	-	3.7	0.5	0.8	2.2
PSERS	-	-	-	-	-	-	-	1.1	-	-	-
Special Ed	-	-	-	-	-	-	-	1.2	-	-	0.3
Debt Service	-	-	-	-	-	-	-	1.3	0.5	0.8	2.0
Capital Reserve											
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	-	-	-	-	-	-	-	-	-	-	-
Operating Local Revenue	-	-	-	-	-	0.9	0.9	0.1	-	-	-
Capitalized Interest	-	1.0	-	1.7	3.5	1.6	1.6	0.5	-	-	-
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
Operating Cash Reserve											
Beginning Balance	8.0	6.5	8.3	8.8	9.6	6.7	7.5	4.5	3.6	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	3.0	0.9	-	(1.5)	-
Transfer from Operating Budget	-	1.8	0.5	-	-	-	-	-	-	-	-
Ending Balance	6.5	8.3	8.8	9.6	7.5	5.1	4.5	3.6	3.6	5.1	5.1
Capital Funds											
Inflow	-	-	-	-	-	6.0	6.0	-	-	-	-
Sale of Property	-	-	-	-	-	6.0	6.0	-	-	-	-
Outflow	-	-	2.3	1.5	1.7	2.2	2.2	-	-	-	-
One time Rustin Costs	-	-	0.4	-	-	-	-	-	-	-	-
Technology Equipment	-	-	1.9	1.5	1.7	2.2	2.2	-	-	-	-
Cumulative Cash Flow	-	-	(2.3)	(3.8)	(5.5)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)
Millage Calculations											
Tax Rates											
Chester County	12.59	13.55	14.32	15.16	15.79	16.85	-	17.98	18.88	19.71	20.59
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94	-	14.30	14.84	15.37	16.04
Tax Rates % Increase											
Chester County	-	7.6%	5.7%	5.9%	4.2%	6.7%	-	6.6%	5.0%	4.4%	4.5%
Delaware County	-	7.3%	6.5%	-5.4%	7.7%	9.0%	-	10.4%	3.7%	3.6%	4.4%
Millage Based on 4.1% Index				15.16	15.79	16.85		17.54	18.26	19.01	19.79
Levy Reduction Needed (\$MM)								3.5	1.3	0.4	0.6
Act 1 Exceptions								(3.7)	(0.5)	(0.8)	(2.2)
Shortfall								(0.2)	0.8	(0.3)	(1.7)
Assessed Value											
Chester County	7,095,523	7,250,824	7,393,052	7,434,503	7,532,583	7,601,407	-	7,601,407	7,654,183	7,718,556	7,792,331
Delaware County	423,042	463,149	511,480	593,452	627,872	639,590	-	639,590	646,101	659,647	671,063
Assessed Value % Increase											
Chester County	-	1.02%	1.02%	1.01%	1.02%	1.02%	-	1.01%	1.01%	1.01%	1.01%
Delaware County	-	1.09%	1.10%	1.28%	1.23%	1.08%	-	1.02%	1.01%	1.02%	1.02%

