

West Chester Area School District
Operating Expense History and Forecast

11/17/2008

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	115,830.4	117,831.9	118,870.3	127,011.2	131,572.2	136,657.5	146,033.0
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	91,406.4	93,544.8	95,948.4	98,448.2
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	63,400.0	64,604.7	65,938.9	67,326.5
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	1,062.4	1,082.6	1,104.9	1,128.2
10 Sabbatical Pymnts	87.2	283.3	395.9	228.0	301.8	43.9	274.7	274.7	288.5	294.0	300.1	306.4
11 Subject Chair Pymnts	152.5	152.1	169.7	201.2	392.3	412.6	420.6	420.6	441.7	450.1	459.4	469.0
12 Severance Pymnts	499.5	41.4	398.1	251.5	304.2	245.9	382.9	382.9	402.1	409.7	418.2	427.0
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	2,275.9	2,319.1	2,367.0	2,416.8
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	67,870.6	69,160.2	70,588.5	72,073.9
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
21												
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	15,213.9	16,933.1	18,846.5	20,976.2	23,346.5
24 Dental	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,609.6	1,856.2	1,973.2	2,097.5	2,229.6	2,370.1
25 Vision	156.8	183.6	180.4	151.5	154.0	161.1	175.7	235.3	245.4	255.9	266.9	278.4
26 Prescription	2,657.7	2,831.5	2,811.6	3,112.9	3,473.2	3,099.7	3,384.6	2,947.8	3,198.4	3,470.2	3,765.2	4,085.2
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	6,992.6	7,156.2	7,340.1	7,531.3
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	6,581.3	6,735.2	6,908.3	11,026.2
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	552.9	565.8	580.3	595.4
31 Workers Comp/Unempl/Other	833.2	1,217.9	606.6	615.8	731.3	728.5	724.8	724.8	731.5	738.3	745.1	751.9
32 Total Benefits	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,567.6	33,044.8	33,265.1	38,350.4	41,064.9	44,070.9	51,307.3
33 (Less) cost sharing	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,521.3)	(2,497.8)	(2,745.6)	(3,037.4)	(3,361.8)	(3,722.5)
34 Net Benefits	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	30,523.5	30,767.4	35,604.8	38,027.5	40,709.1	47,584.8
35												
36 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
37 Substitute Service	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,906.1	1,846.1	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	682.3	475.0	475.0	498.8	523.7	549.9	577.4
39 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
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 Pre-Process Hearings	404.6	383.7	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
43 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
44 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
45 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	498.6	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	1,811.7	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	5,208.4	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
56							1.10					
57 Other Services	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	25,492.5	25,668.2	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	2,875.8	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	436.3	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	676.8
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
69												
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	6,692.5	7,567.8	7,061.4	7,423.9
71 Heating Fuel	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,236.0	1,325.2	1,126.6	1,160.4	1,195.2	1,231.1
72 Other Operations/Maint Supplies	578.1	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
78												
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
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	2,1											

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	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated 2011-12	Estimated 2012-13
1	109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	151,845.3	160,089.8	171,641.9	182,084.8	191,539.9	201,336.3	191,539.9	201,336.3
2	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,498.3	145,852.8	155,322.5	163,852.8	172,682.3	163,852.8	172,682.3
3	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	144,469.3	153,890.6	162,392.2	171,192.5	162,392.2	171,192.5
4	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	2,042.7	1,383.5	1,431.9	1,460.6	1,489.8	1,460.6	1,489.8
5	12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	17,695.8	17,341.9	17,862.1	18,398.0	18,949.9	18,398.0	18,949.9
6	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	3,700.0	2,900.1	2,958.1	3,017.2	3,077.6	3,017.2	3,077.6
7	2,845.2	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,890.1	2,976.8	3,066.1	3,156.1	3,252.8	3,156.1	3,252.8
8	617.6	438.1	935.6	2,250.4	3,234.1	3,051.1	1,683.0	1,955.6	2,249.0	2,473.9	2,721.3	2,473.9	2,721.3
9	1,019.1	1,178.8	825.7	710.9	652.1	741.6	602.6	614.7	626.9	639.5	652.3	639.5	652.3
10	21,368.5	22,058.2	24,494.2	24,473.2	26,077.6	27,228.1	25,765.6	27,634.2	28,180.0	28,694.4	31,383.3	28,694.4	31,383.3
11	18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	20,357.3	20,847.2	21,234.3	21,569.8	22,104.0	21,569.8	22,104.0
12	6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	6,947.5	7,191.1	7,334.9	7,481.6	7,631.3	7,481.6	7,631.3
13	4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,203.2	5,106.3	5,208.5	5,312.6	5,418.9	5,312.6	5,418.9
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	45.0
15	5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,325.4	4,606.0	4,698.1	4,792.1	4,887.9	4,792.1	4,887.9
16	280.1	332.3	331.7	311.9	305.2	296.3	307.2	289.2	289.2	289.2	289.2	289.2	289.2
17	795.5	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,561.6	1,456.1	1,227.1	1,058.5	1,058.5	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	1,805.2	2,083.2	2,242.5	2,424.9	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	348.3
20	255.9	12.1	0.3	0.7	408.0	1,296.6	-	-	-	-	-	-	-
21	3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,408.3	6,786.9	6,945.7	7,124.2	9,278.7	7,124.2	9,278.7
22	2,647.3	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,496.3	3,578.1	3,670.0	3,765.6	3,670.0	3,765.6
23	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	3,290.6	3,367.6	3,454.1	5,513.1	3,454.1	5,513.1
24	2,690.2	3,011.5	3,964.6	3,633.6	3,878.6	4,231.6	3,982.4	4,055.4	3,929.4	3,953.9	3,970.9	3,953.9	3,970.9
25	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	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	355.6
27	636.9	991.2	1,311.9	1,314.2	1,228.5	1,240.5	1,277.7	1,277.7	1,277.7	1,277.7	1,317.2	1,304.2	1,317.2
28	32.0	162.9	336.2	455.8	594.5	562.8	451.0	523.2	384.4	396.0	400.0	396.0	400.0
29	159.2	185.4	211.4	160.2	174.9	119.5	145.3	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	175,188.9	183,305.0	189,817.8	203,331.4	214,194.2	224,187.4	236,689.8	224,187.4	236,689.8
31	1,743.0	3,241.4	(178.3)	(606.7)	(837.2)	2,136.6	2,536.5	1,512.8	-	-	-	(1,500.0)	-
32	2,120.7	1,725.0	1,639.0	-	(837.2)	2,136.6	1,636.5	89.5	-	-	-	-	-
33	(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	1,636.5	1,423.3	-	-	-	(1,500.0)	-
34	134,893.6	143,810.1	154,693.5	164,336.7	174,351.7	185,441.6	192,354.3	204,844.3	214,194.2	222,687.4	236,689.8	222,687.4	236,689.8
35	135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	190,717.8	203,420.9	214,194.2	224,187.4	236,689.8	224,187.4	236,689.8
36	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	5,023.3	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
37	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	3,600.0	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
38	(377.6)	1,516.4	(1,817.4)	(607.0)	(837.4)	2,136.6	1,636.5	1,423.3	-	-	-	(1,500.0)	-
39	134,893.6	143,810.1	154,693.5	164,336.7	174,351.7	185,441.6	192,354.3	204,844.3	214,194.2	222,687.4	236,689.8	222,687.4	236,689.8
40	135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	190,717.8	203,420.9	214,194.2	224,187.4	236,689.8	224,187.4	236,689.8
41	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	5,023.3	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
42	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	3,600.0	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
43	(377.6)	1,516.4	(1,817.4)	(607.0)	(837.4)	2,136.6	1,636.5	1,423.3	-	-	-	(1,500.0)	-
44	134,893.6	143,810.1	154,693.5	164,336.7	174,351.7	185,441.6	192,354.3	204,844.3	214,194.2	222,687.4	236,689.8	222,687.4	236,689.8
45	135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	190,717.8	203,420.9	214,194.2	224,187.4	236,689.8	224,187.4	236,689.8
46	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	5,023.3	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
47	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	3,600.0	3,600.0	3,600.0	5,100.0	3,600.0	5,100.0
48	(377.6)	1,516.4	(1,817.4)	(607.0)	(837.4)	2,136.6	1,636.5	1,423.3	-	-	-	(1,500.0)	-

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

<u>Expenses</u>	
<i>Decrease Interest Expense (Delval)</i>	<i>(86,758)</i>
<i>Decrease contribution to capital reserve</i>	<i>(1,134,000)</i>
<i>Decrease Special Ed Transportation</i>	<i>(100,000)</i>
<i>Decrease Prescription Benefits</i>	<i>(392,021)</i>
<i>Increase Medical Benefits</i>	<i>392,080</i>
<i>Increase Dental Benefits</i>	<i>227,163</i>
<i>Increase Vision Benefits</i>	<i>57,670</i>
<i>Increase debt service - CCIU AVTS</i>	<i>74,000</i>
Total Expense Change	<u>(961,866)</u>

<u>Revenues</u>	
<i>Increase PURTA Revenue</i>	<i>43,600</i>
<i>Increase Transfer Tax</i>	<i>100,000</i>
<i>Decrease Interest Income</i>	<i>(106,000)</i>
<i>Decrease Earned Income</i>	<i>(500,000)</i>
Total Revenue Changes	<u>(462,400)</u>

Net Change in Projection - November 08 **(499,466)**

**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
<i>Increase/(Decrease) due to change in avg salary</i>			<u>326,633</u>
<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
<i>Change in FTE</i>	4.7		<u>56,600</u>
<u>Benefits</u>			
Increase in benefits due to additional headcount	4.1	15,345	<u>62,915</u>
<i>Total Change in Salaries and Benefits</i>			<u>446,147</u>
<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)
<i>Total change (offset by FLES savings)</i>			<u>0.00</u>
<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
<i>Total Change due to secondary re-organization</i>			<u>0.00</u>
<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)
<i>Total Increase in Expenditures</i>			<u>289,937</u>

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

<u>Revenues</u>	
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
1	<u>Expense Assumptions</u>											
2												
3												
4												
5	Staff Changes / Student Enrollment											
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	Headcount Changes (non-enrollment)											
18												
19				2009-10	2010-11	2011-12	2012-13					
20	Administration			0	0	0	0					
21	Teachers*	-8.1		0.2	0	0	0					
22	Non-Bargaining			0	0	0	0					
23	Support Staff			0	0	0	0					
24	Crafts/Trades			0	0	0	0					
25	* Non-Enrollment Headcount Changes											
26												
27	Salary Increases (based on contract or using 4%)											
28	% Increase Assumptions											
29				2009-10	2010-11	2011-12	2012-13					
30	Administration			4.00%	4.00%	4.00%	4.00%					
31	Teachers			4.000%	4.000%	4.000%	4.000%					
32	Non-Bargaining			4.00%	4.00%	4.00%	4.00%					
33	Support Staff			3.51%	3.01%	4.00%	4.00%					
34	Crafts/Trades			3.60%	3.60%	4.00%	4.00%					
35	Miscellaneous											
36				2009-10	2010-11	2011-12	2012-13					
37	Teacher Attrition (vacancies)			250,000	250,000	250,000	250,000					
38	Teacher Attrition (turnover)			1,038,018	1,081,309	1,000,000	1,000,000					
39												
40	Benefits - 200											
41	% Increase Assumptions											
42				2009-10	2010-11	2011-12	2012-13					
43	Medical			11.30%	11.30%	11.30%	11.30%					
44	Dental			6.30%	6.30%	6.30%	6.30%					
45	Vision			4.30%	4.30%	4.30%	4.30%					
46	Prescription			8.50%	8.50%	8.50%	8.50%					
47	Social Security			7.65%	7.65%	7.65%	7.65%					
48	PSERS			7.20%	7.20%	7.20%	11.20%					
49	Tuition			5.00%	5.00%	5.00%	5.00%					
50	Life & Disability			0.00%	0.00%	0.00%	0.00%					
51	W/C, Unemp & Other			0.92%	0.92%	0.92%	0.92%					
52	Monthly Board Premium Costs											
53				\$735.18	\$818.26	\$910.72	\$1,013.63					
54	Medical			\$111.99	\$119.05	\$126.55	\$134.52					
55	Dental			\$16.11	\$16.80	\$17.53	\$18.28					
56	Vision			\$247.71	\$268.77	\$291.61	\$316.40					
57	Prescription			\$0.14	\$0.14	\$0.14	\$0.14					
58	Life/AD&D (cost per \$1,000)											
59	Assumes increases in salary related benefits proportional to											
60	salary increases											
61												

	Avg New Hire Salary	Average Salary
Average Salaries	2008-09	2008-09
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
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		-8.85%	3.00%	3.00%	3.00%					
		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%					
		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	-32.27%	3.50%	2.00%	2.00%
Earned Income tax	-2.00%	3.00%	3.00%	3.00%
Transfer Tax	-21.62%	2.00%	2.00%	2.00%
Delinquent Taxes	3.00%	3.00%	3.00%	3.00%
Investment Earnings	16.20%	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	1,579,772	20,000	1.27%	2009-10	3,887	-	0.00%
2010-11	1,611,835	32,063	1.99%	2010-11	3,887	-	0.00%
2011-12	1,639,267	27,432	1.67%	2011-12	3,887	-	0.00%
2012-13	1,665,083	25,817	1.55%	2012-13	3,887	-	0.00%
	Average increase		2.08%		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	6,021,370	10,000	0.17%	2009-10	642,214	6,511	1.01%
2010-11	6,053,680	32,314	0.53%	2010-11	655,760	13,546	2.07%
2011-12	6,100,023	46,343	0.76%	2011-12	667,176	11,416	1.71%
2012-13	6,134,685	34,663	0.57%	2012-13	672,969	5,793	0.86%
	Average increase		1.03%		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	7,631,407	30,000	0.39%	2009-10	646,101	6,511	1.01%
2010-11	7,695,780	64,373	0.84%	2010-11	659,647	13,546	2.05%
2011-12	7,769,555	73,775	0.95%	2011-12	671,063	11,416	1.70%
2012-13	7,830,034	60,479	0.77%	2012-13	676,856	5,793	0.86%
	Average increase		1.14%		Average increase		4.99%

WEST CHESTER AREA SCHOOL DISTRICT
REAL ESTATE APPEAL SUMMARY

2009 ASSESSMENT APPEALS			
TOWNSHIP	ORIGINAL ASSESSMENT	NEW ASSESSMENT	REDUCTION
<u>APPEALS APPROVED</u>			
WEST CHESTER BOROUGH	6,019,410	5,185,180	(834,230)
WEST WHITELAND TWP	45,200,550	30,319,780	(14,880,770)
EAST BRADFORD TWP	4,199,900	3,279,070	(920,830)
WEST GOSHEN TWP	15,980,317	11,302,560	(4,677,757)
EAST GOSHEN TWP	20,113,940	13,533,320	(6,580,620)
THORNBURY TWP CHES CO	5,856,770	4,715,960	(1,140,810)
WESTTOWN TWP	4,889,240	4,553,930	(335,310)
TOTAL CHESTER COUNTY	102,260,127	72,889,800	(29,370,327)
THORNBURY DEL CO	37,260,021		0
TOTAL CC & DC	139,520,148	72,889,800	(29,370,327)
<u>APPEALS PENDING</u>			
WEST CHESTER BOROUGH	860,610		(258,183)
WEST WHITELAND TWP	14,550,960		(7,129,970)
EAST BRADFORD TWP	1,636,170		(490,851)
WEST GOSHEN TWP	2,694,110		(808,233)
EAST GOSHEN TWP	6,278,690		(1,883,607)
THORNBURY TWP CHES CO	436,270		(130,881)
WESTTOWN TWP	434,580		(130,374)
TOTAL CHESTER COUNTY	26,891,390		(10,832,099)
GRAND TOTAL ASSESSMENT REDUCTION			(40,202,426)
Forecast Model Summary	Projected Assessment Increase	Appeal Reductions	Net Assessment Increase.
2008-09	84,000,000	15,000,000	69,000,000
2009-10	70,000,000	40,000,000	30,000,000

	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*

Additional Headcount Expenses	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		\$49,391	\$50,330	\$50,411	\$51,389
Average Teacher Salary	\$65,584		\$68,869	\$70,178	\$71,627	\$73,135
Headcount Change (Enrollment)	(10.80)		0.00	0.00	0.00	0.00
Headcount Change (Curricular)	(8.10)		0.2	0.00	0.00	0.00
Change Salary Expense			\$9,878	\$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
Teacher Staffing Changes Detail						
Salary before Attrition	63,580,619		64,678,168	65,936,029	67,188,909	68,576,465
Attrition - (vacancies)	905,581		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	61,598,139	61,284,965	63,390,150	64,604,720	65,938,909	67,326,465
Increase with Attrition			5.01%	1.90%	2.07%	2.10%
Staffing changes	(1,231,978)		9,878	-	-	-
Teacher Salary (with attrition & Staffing Changes)	60,366,161	61,284,965	63,400,028	64,604,720	65,938,909	67,326,465
Increase with Attrition & Staffing Changes			3.45%	1.90%	2.07%	2.10%

	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	63,390,150	64,604,720	65,938,909	67,326,465
Extra Duty Pymnts (123)	1,011,702	1,011,702	1,062,383	1,082,569	1,104,926	1,128,177
Sabbatical Pymnts (124)	274,736	274,736	288,499	293,981	300,052	306,366
Subject Chair Pymnts (125)	420,622	420,622	441,693	450,085	459,380	469,047
Severance Pymnts (127)	382,920	382,920	402,102	409,743	418,204	427,005
Supplemental Contracts (135)	2,167,299	2,167,299	2,275,868	2,319,113	2,367,006	2,416,815
Teacher Additions	(1,231,978)		9,878	-	-	-
Total Teaching Salaries	64,623,440	65,542,245	67,870,572	69,160,211	70,588,478	72,073,875
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	91,406,447	93,544,753	95,948,401	98,448,196
% Increase		0.91%	3.75%	2.34%	2.57%	2.61%

Positions	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				
				ELM	MID	HS	OTH	ELM	MID	HS	OTH	ELM	MID	HS	OTH	
				Elem	Middle	High	Other	Elem	Middle	High	Other	Elem	Middle	High	Other	Total
Custodians (Hourly Support)	2620	161	71A	27.00	17.00	41.00	8.00	-	-	-	-	27.00	17.00	41.00	8.00	93.00
Security (Hourly Support)	2620	161	71L	-	-	-	1.80	-	-	-	-	-	-	-	1.80	1.80
Maintenance	2620	141	70	-	-	-	1.00	-	-	-	-	-	-	-	-	-
Custodial & Maint Department (Hourly Support)	2620	161	70	-	-	-	7.00	-	-	-	-	-	-	-	7.00	7.00
HVAC Coordinator	2620	141	70H	-	-	-	1.00	-	-	-	-	-	-	-	-	-
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	-	-	-	-	-	-	-	5.00	5.00
Operations (Professional)	2610	141	71	-	-	-	1.00	-	-	-	-	-	-	-	-	-
Automotive Pool	2620	161	71G	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Grounds Supervisors	2620	141	70F	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Grounds (Hourly Support)	2620	161	70F	-	-	-	10.00	-	-	-	-	-	-	-	9.00	9.00
Mailroom (Hourly Support)	2620	161	71f	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Total				37.00	19.50	43.50	41.80	-	-	-	-	37.00	19.50	43.50	40.80	140.80
Support Staff Total				159.26	69.50	116.37	130.90	-	-	-	-	159.26	69.50	116.37	129.90	475.03
Grand Total				553.36	309.20	441.37	181.30	0.20	-	1.00	(1.00)	553.56	309.20	442.37	180.30	1,485.43

2009-10 Staff Addition Justifications

Elementary – Regular Education (non classroom)

I am requesting a .1 fte in art and .1fte in Music to cover growth at Westtown Thornbury. During the 2008-09 school year there is a music teacher and an art teacher travelling to Westtown Thornbury to add additional support for music and art programs at that school.

Secondary Special Education

I am requesting a staffing increase at the High School level for 1.0 Autistic Support. The number of students requiring Autistic Support at the High School level is at the state mandated caseload maximum of 8. The caseload projection for the 2009-10 school year is 12. All other staffing needs at the High School Level will remain the same.

The staffing numbers for teachers needed at the Middle Schools for Speech Therapy, Life Skills Support, Autistic Support, Learning Support and Emotional Support will remain the same.

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	15,213,930	16,933,104	18,846,545	20,976,204	23,346,516
Dental	1,504,256	1,609,608	1,856,228	1,973,170	2,097,480	2,229,621	2,370,087
Vision	161,062	175,747	235,266	245,382	255,934	266,939	278,417
Prescription	3,099,716	3,384,615	2,947,806	3,198,369	3,470,230	3,765,200	4,085,242
Social Security	6,380,726	6,667,702	6,517,702	6,992,593	7,156,174	7,340,053	7,531,287
Retirement	6,092,394	4,148,793	4,148,793	6,581,264	6,735,222	6,908,285	11,026,198
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	552,854	565,787	580,325	595,444
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,072	751,927
Total Benefit Expense	32,567,600	33,044,787	33,265,149	38,350,435	41,064,908	44,070,918	51,307,298
% Increase		33,044,787	2.14%	16.06%	7.08%	7.32%	16.42%

* 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	2,498,173	2,780,467	3,094,659	3,444,356
Dental	55,032	38,870	58,328	56,797	60,375	64,178	68,222
Vision	6,522	6,041	7,889	7,593	7,919	8,260	8,615
Prescription	89,660	118,713	73,925	65,722	71,308	77,369	83,946
Social Security					-	-	-
Retirement					-	-	-
Tuition					-	-	-
Life & Disability	123,977	113,110	113,110	117,351	117,351	117,351	117,351
W/C, Unemp & Other							
Total Cost Share	2,366,649	2,521,273	2,497,791	2,745,636	3,037,420	3,361,818	3,722,489
					10%		

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)				9,878	0	0	0
Medical				-	-	-	-
Dental				-	-	-	-
Vision				-	-	-	-
Prescription				-	-	-	-
Social Security				756	-	-	-
Retirement				711	-	-	-
Tuition							
Life & Disability							
W/C, Unemp & Other				91	-	-	-
Total Benefit Expense	-	-		1,558	-	-	-
% Increase					-100.00%	#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	12,969,390	14,434,931	16,066,078	17,881,545	19,902,160
Dental	1,449,224	1,570,738	1,797,900	1,916,373	2,037,105	2,165,443	2,301,865
Vision	154,541	169,706	227,377	237,789	248,014	258,679	269,802
Prescription	3,010,056	3,265,902	2,873,881	3,132,647	3,398,922	3,687,831	4,001,296
Social Security	6,380,726	6,667,702	6,517,702	6,992,593	7,156,174	7,340,053	7,531,287
Retirement	6,092,394	4,148,793	4,148,793	6,581,264	6,735,222	6,908,285	11,026,198
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	435,502	448,436	462,974	478,093
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,072	751,927
Total Benefit Expense	30,200,952	30,523,514	30,767,358	35,604,800	38,027,488	40,709,100	47,584,809
% Increase			1.88%	16.65%	6.80%	7.05%	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:

2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Actual	Budget	Budget	Forecast	Forecast	Forecast
\$951,397	\$ 484,200	\$ 602,640	\$ 517,719	\$ 533,251	\$ 549,248

3%

2007-08	2008-09
Int and Principal	Projection
\$ 20,106,024	\$ 484,200
Transfer to Cap Reserve	
\$ 0	\$ 0

EXISTING DEBT SERVICE

PRINCIPAL AT 7/1/08	2008-09		2009-10		2010-11		2011-12		2012-13	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/98 \$3,220,000 GOB	\$46,655	\$890,000	\$17,089	\$655,000	\$0	\$0	\$0	\$0	\$0	\$0
4/02 \$27,660,000 GOB	\$214,231	\$1,105,000	\$159,987	\$1,169,000	\$1,001,981	\$1,220,000	\$1,265,000	\$1,265,000	\$0	\$0
11/02 \$ 15,690,000 GOB	\$309,425	\$3,955,000	\$165,066	\$3,955,000	\$12,800	\$320,000	\$0	\$0	\$0	\$0
4/03 \$29,990,000 GOB	\$1,196,428	\$5,000	\$1,166,665	\$5,000	\$1,186,103	\$1,930,000	\$1,930,000	\$1,930,000	\$1,063,233	\$2,090,000
6/03 A \$18,780,000 GOB	\$502,537	\$1,545,000	\$463,650	\$1,580,000	\$416,623	\$1,630,000	\$382,835	\$1,660,000	\$306,825	\$1,740,000
2/04 \$ 7,385,000 GOB	\$177,444	\$615,000	\$164,263	\$625,000	\$149,159	\$645,000	\$131,963	\$665,000	\$12,619	\$680,000
1/05 \$9,995,000 GOB	\$328,346	\$5,000	\$324,000	\$330,000	\$304,860	\$1,080,000	\$273,435	\$1,105,000	\$248,968	\$1,145,000
9/05 \$8,970,000 GOB	\$311,420	\$470,000	\$297,320	\$469,000	\$281,720	\$500,000	\$265,470	\$516,000	\$248,218	\$535,000
11/00 \$10,045,000 DVRA	\$173,909	\$976,000	\$245,077	\$922,000	\$302,639	\$969,000	\$262,731	\$1,019,000	\$200,235	\$1,072,000
3/06 \$13,455,000 - GOB	\$4,829,825	\$5,000	\$4,829,650	\$95,000	\$4,625,325	\$1,630,000	\$4,753,125	\$1,910,000	\$4,167,725	\$1,970,000
1/06 \$36,000,000 GOB	\$617,238	\$1,505,000	\$655,738	\$1,570,000	\$491,638	\$1,635,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000
Possible Refinance 2006	\$63,534	\$5,000	\$1,153,566	\$5,000	\$1,653,181	\$5,000	\$1,653,011	\$5,000	\$1,652,826	\$5,000
11/06 \$37,935,000 GOB	\$1,595,798	\$125,000	\$1,591,423	\$130,000	\$1,568,873	\$135,000	\$1,532,148	\$140,000	\$1,577,248	\$145,000
IU - Debt Service	\$928,888	\$105,000	\$924,388	\$110,000	\$919,988	\$115,000	\$915,388	\$115,000	\$910,788	\$114,400,000
11/06 \$22,245,000 GOB	\$11,285,578	\$11,211,000	\$12,083,271	\$11,622,000	\$12,242,900	\$11,714,000	\$11,798,028	\$12,144,000	\$11,343,124	\$12,587,000
TOTAL										
Total ACT 1 eligible Debt		\$22,496,678		\$23,705,271		\$23,956,900		\$23,942,028		\$23,930,124
Increase in ACT 1 eligible debt				\$1,208,693		\$251,929		(\$14,872)		(\$11,904)

NEW DEBT SERVICE

FINANCING AMOUNT & YEAR	2008-09		2009-10		2010-11		2011-12		2012-13	
	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT	DEBT SERVICE IMPACT
5/07 \$10,000,000 GOB	\$0	\$0	\$396,194	\$340,000	\$382,594	\$385,000	\$368,394	\$356,000	\$353,794	\$380,000
Phase in Elem master plan 3.5% per year	\$ -	\$ -	\$ 396,194	\$ 340,000	\$ 1,238,045	\$ 355,000	\$ 2,118,093	\$ 365,000	\$ 3,028,373	\$ 380,000
TOTAL DEBT SERVICE YEAR										
2008-09	\$11,285,578	\$11,211,000	\$12,479,465	\$11,962,000	\$13,480,945	\$12,069,000	\$13,916,121	\$12,509,000	\$14,371,497	\$12,967,000
Total Debt Service	\$22,496,678	\$22,496,678	\$24,441,465	\$24,441,465	\$25,539,945	\$25,539,945	\$26,425,121	\$26,425,121	\$27,335,497	\$27,335,497
Change in Debt Service			\$ 1,944,887	\$ -	\$ 1,108,480	\$ -	\$ 875,176	\$ -	\$ 913,375	\$ -

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

	2000-01	2001-02	2002-03	% Change	Actual	2003-04	% Change	Actual	2004-05	% Change	Actual	2005-06	% Change	Actual	2006-07	% Change	Actual	2007-08	% Change	Projected	2008-09	% Change	Budget	2009-10	% Change
Staff																									
Total Salaries	77,125.2	83,033.8	86,665.3	7.66%	92,205.1	92,205.1	4.37%	98,092.6	98,092.6	6.39%	102,058.1	102,058.1	4.37%	106,919.9	106,919.9	4.94%	111,772.2	111,772.2	7.85%	116,627.7	116,627.7	7.85%	121,011.2	121,011.2	15.42%
Administration	62,120.7	66,420.9	68,745.4	6.92%	71,544.2	71,544.2	4.07%	75,178.0	75,178.0	5.08%	77,504.7	77,504.7	5.08%	81,915.9	81,915.9	5.39%	85,329.5	85,329.5	5.69%	88,742.9	88,742.9	5.69%	91,406.4	91,406.4	11.59%
Reg Salaries	3,714.4	4,558.2	4,855.5	22.72%	5,264.0	5,264.0	8.41%	5,669.5	5,669.5	8.41%	6,074.0	6,074.0	7.70%	6,356.7	6,356.7	7.13%	6,643.2	6,643.2	4.69%	6,930.7	6,930.7	4.69%	7,364.8	7,364.8	15.82%
Teachers	47,373.9	49,372.8	50,736.8	4.22%	52,006.0	52,006.0	2.90%	53,981.5	53,981.5	2.90%	55,600.3	55,600.3	3.40%	57,243.3	57,243.3	3.00%	58,946.7	58,946.7	3.82%	61,285.0	61,285.0	3.82%	63,400.0	63,400.0	9.83%
Extra Duty Pymts	511.8	590.3	690.3	15.35%	873.3	873.3	26.51%	1,091.8	1,091.8	26.51%	998.2	998.2	25.02%	1,238.0	1,238.0	2.98%	1,497.0	1,497.0	2.98%	1,772.0	1,772.0	2.98%	2,062.4	2,062.4	3.35%
Sabbatical Pymts	199.9	180.6	87.2	-9.66%	283.3	283.3	224.94%	395.9	395.9	39.73%	228.0	228.0	-42.40%	301.8	301.8	32.35%	43.9	43.9	32.35%	274.7	274.7	32.35%	288.5	288.5	-4.41%
Subject Chair Pymts	128.6	138.2	152.5	7.50%	152.1	152.1	-0.30%	169.7	169.7	11.62%	201.2	201.2	16.56%	382.3	382.3	94.95%	412.6	412.6	94.95%	441.7	441.7	12.59%	402.1	402.1	-32.18%
Severance Pymts	41.1	499.4	499.5	10.34%	41.4	41.4	-0.70%	398.1	398.1	860.89%	251.5	251.5	-36.83%	304.2	304.2	20.95%	245.9	245.9	20.95%	382.9	382.9	20.95%	402.1	402.1	32.18%
Supplemental Contracts	1,123.5	1,142.3	1,116.9	-2.23%	1,190.1	1,190.1	6.56%	1,202.2	1,202.2	1.01%	1,311.7	1,311.7	9.10%	1,980.1	1,980.1	50.97%	2,033.1	2,033.1	50.97%	2,167.3	2,167.3	50.97%	2,275.9	2,275.9	14.93%
Total Teachers	49,378.8	51,923.7	53,283.2	2.62%	54,746.2	54,746.2	2.15%	57,239.3	57,239.3	4.55%	58,590.9	58,590.9	4.55%	61,730.8	61,730.8	5.36%	63,879.2	63,879.2	5.36%	65,542.2	65,542.2	5.36%	67,170.6	67,170.6	9.95%
Technical																									
Reg Salaries	1,752.0	1,720.4	1,865.6	-1.80%	2,031.9	2,031.9	8.92%	2,040.5	2,040.5	8.92%	2,401.2	2,401.2	0.42%	2,500.4	2,500.4	4.13%	2,748.5	2,748.5	4.13%	2,966.7	2,966.7	4.13%	3,085.4	3,085.4	23.40%
Office Clerical	3,540.3	3,907.1	4,231.4	10.36%	4,645.0	4,645.0	8.30%	5,198.6	5,198.6	9.77%	5,522.8	5,522.8	11.92%	5,939.6	5,939.6	6.24%	6,292.9	6,292.9	7.55%	6,676.0	6,676.0	7.55%	6,851.7	6,851.7	15.36%
Reg Salaries	3,735.3	4,311.5	4,509.7	15.43%	4,857.1	4,857.1	7.70%	5,030.1	5,030.1	7.70%	4,915.8	4,915.8	3.56%	5,386.2	5,386.2	-2.27%	5,727.1	5,727.1	9.57%	6,017.4	6,017.4	9.57%	6,234.0	6,234.0	15.74%
Benefits																									
Medical	5,618.8	6,324.6	7,258.2	12.56%	7,784.7	7,784.7	7.25%	9,113.4	9,113.4	14.76%	10,377.2	10,377.2	17.07%	11,744.7	11,744.7	13.87%	13,233.2	13,233.2	13.18%	15,213.9	15,213.9	13.18%	16,933.1	16,933.1	44.18%
Dental	872.7	1,157.1	1,068.5	-7.66%	1,119.1	1,119.1	4.74%	1,403.4	1,403.4	25.40%	1,381.0	1,381.0	-1.74%	1,591.5	1,591.5	15.99%	1,398.9	1,398.9	1.29%	1,504.3	1,504.3	1.29%	1,973.2	1,973.2	41.05%
Vision	163.5	174.8	156.8	-6.88%	183.6	183.6	17.12%	180.4	180.4	-0.54%	3,112.9	3,112.9	10.54%	3,473.2	3,473.2	11.57%	3,999.7	3,999.7	15.22%	4,547.8	4,547.8	15.22%	5,043.4	5,043.4	59.34%
Prescription	1,808.4	2,269.6	2,657.7	7.13%	2,831.5	2,831.5	6.54%	2,816.7	2,816.7	-0.54%	5,784.1	5,784.1	2.85%	6,095.4	6,095.4	5.38%	6,380.7	6,380.7	5.38%	6,517.7	6,517.7	5.38%	6,924.6	6,924.6	14.72%
Social Security	4,770.4	5,110.6	5,266.7	7.13%	5,357.9	5,357.9	1.73%	5,623.7	5,623.7	4.98%	5,784.1	5,784.1	2.85%	6,095.4	6,095.4	5.38%	6,380.7	6,380.7	5.38%	6,517.7	6,517.7	5.38%	6,924.6	6,924.6	26.33%
Retirement	1,221.7	718.9	795.7	11.68%	869.3	869.3	-13.41%	3,153.5	3,153.5	16.90%	3,604.6	3,604.6	14.30%	5,209.4	5,209.4	44.52%	6,092.4	6,092.4	41.48%	7,148.8	7,148.8	44.52%	8,581.3	8,581.3	26.33%
Tuition Reimbursement	490.0	614.2	607.8	-1.04%	689.3	689.3	13.41%	974.8	974.8	41.42%	899.9	899.9	-7.99%	946.3	946.3	5.50%	1,087.8	1,087.8	11.76%	1,142.1	1,142.1	5.50%	1,142.1	1,142.1	20.70%
Life & Disability	179.5	210.6	203.0	-3.61%	208.7	208.7	2.82%	540.6	540.6	159.08%	464.0	464.0	-14.16%	516.6	516.6	8.87%	480.6	480.6	5.50%	532.9	532.9	5.50%	552.9	552.9	6.61%
Workers Comp/Unempl/Other	496.1	706.9	833.2	17.39%	1,217.9	1,217.9	46.17%	606.6	606.6	-50.19%	615.8	615.8	1.51%	731.3	731.3	18.76%	728.5	728.5	18.76%	724.8	724.8	18.76%	731.5	731.5	0.03%
Total Benefits	15,621.1	17,287.2	18,847.4	9.03%	22,090.1	22,090.1	17.20%	24,412.5	24,412.5	10.51%	26,388.1	26,388.1	7.31%	30,271.8	30,271.8	14.72%	32,567.6	32,567.6	14.72%	33,265.4	33,265.4	14.72%	38,350.4	38,350.4	26.69%
(Less) cost sharing	(612.6)	(674.3)	(927.5)	37.54%	(1,498.0)	(1,498.0)	4.81%	(1,834.6)	(1,834.6)	4.81%	(2,142.6)	(2,142.6)	22.48%	(2,142.6)	(2,142.6)	16.79%	(2,366.6)	(2,366.6)	16.79%	(2,497.8)	(2,497.8)	16.79%	(2,745.6)	(2,745.6)	28.19%
Net Benefits	15,008.5	16,612.9	17,920.0	10.69%	20,592.1	20,592.1	15.30%	22,914.5	22,914.5	10.91%	24,553.5	24,553.5	7.15%	28,129.2	28,129.2	14.56%	30,210.0	30,210.0	14.56%	30,767.4	30,767.4	14.56%	35,604.8	35,604.8	26.58%
Prof. & Tech. Services																									
Substitute Service	6,372.1	7,009.3	7,663.2	10.00%	8,331.1	8,331.1	2.40%	9,083.1	9,083.1	9.03%	9,814.6	9,814.6	8.05%	10,702.8	10,702.8	8.95%	11,653.3	11,653.3	8.95%	12,632.2	12,632.2	8.95%	13,663.4	13,663.4	20.19%
Contracted Therapeutic Staff	766.0	833.1	1,339.9	87.66%	1,497.7	1,497.7	12.28%	1,732.6	1,732.6	15.68%	1,888.2	1,888.2	8.05%	2,082.8	2,082.8	10.58%	2,282.8	2,282.8	9.12%	2,482.8	2,482.8	9.12%	2,682.8	2,682.8	13.33%
Contracted Aides	196.6	394.7	567.3	43.73%	567.3	567.3	0.00%	746.7	746.7	31.62%	461.9	461.9	-38.14%	523.9	523.9	13.42%	682.3	682.3	13.42%	848.8	848.8	13.42%	988.8	988.8	48.00%
CCU - Special Education Programs	2,802.2	3,038.7	2,902.2	-4.15%	3,741.7	3,741.7	28.12%	440.2	440.2	-20.29%	2,192.2	2,192.2	-50.20%	3,013.3	3,013.3	11.95%	2,953.0	2,953.0	65.88%	4,739.9	4,739.9	65.88%	5,282.2	5,282.2	45.26%
Due Process Hearings	63.3	265.1	261.3	309.39%	404.6	404.6	41.92%	2,477.3	2,477.3	10,239.9%	3,619.3	3,619.3	30.10%	5,038.5	5,038.5	46.31%	6,079.9	6,079.9	46.31%	7,117.7	7,117.7	46.31%	8,156.5	8,156.5	19.67%
Early Intervention	95.2	138.1	105.7	-45.06%	105.7	105.7	-23.46%	258.7	258.7	144.75%	217.2	217.2	-16.04%	159.1	159.1	-26.75%	224.6	224.6	-46.31%	302.9	302.9	-46.31%	361.2	361.2	92.91%
Extended School Year	61.3	152.2	43.2	-75.20%	43.2	43.2	-184.21%	17.6	17.6	-59.26%	210.6	210.6	1096.59%	333.4	333.4	58.31%	395.6	395.6	41.17%	410.9	410.9	41.17%	431.4	431.4	3.04%
Alternative Education - Special Ed	424.2	242.4	252.5	-42.86%	341.2	341.2	4.17%	547.1	547.1	116.67%	519.2	519.2	-5.10%	662.9	662.9	27.68%	745.1	745.1	12.40%	879.9	879.9	12.40%	999.0	999.0	0.86%
Alternative Education - Reg	335.1	109.6	341.2	-67.29%	147.0	147.0	-56.82%	189.3	189.3	-8.37%	524.2	524.2	229.06%	342.3	342.3	-34.70%	251.3	251.3	-34.70%	247.8	247.8	-34.70%	278.8	278.8	4.59%
Tax Collection	379.6	421.1	458.3	8.83%	474.8	474.8	3.60%	537.2	537.2	13.14%	496.6	496.6	-7.56%	545.9	545.9	9.93%	543.3	543.3	9.93%	605.4	605.4	9.93%	623.6	623.6	14.22%
Legal	327.9	199.1	261.1	-39.28%	287.9	287.9	10.26%	308.9	308.9	-6.73%	228.1	228.1	-27.93%	228.2	228.2	-20.79%	255.0	255.0	-20.79%	285.3	285.3	-20.79%	376.2	376.2	64.86%
Other	840.2	1,142.4	843.9	35.97%	833.3	833.3	-1.26%	1,110.6	1,110.6	33.28%	1,351.6	1,351.6	21.70%	1,415.8	1,415.8	4.75%									

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

	Actual 1999-00	Actual 2000-01	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Projected 2009-09	% Change 2009-10	Budget 2009-10	% Change 2010-11	Budget 2010-11	% Change 2011-12	Budget 2012-13	% Change 2012-13
Staff	74,131.0	77,129.2	86,665.3	92,205.1	98,092.6	110,044.9	115,830.4	118,870.3	80.2%	127,014.2	6.85%	131,572.2	3.87%	146,033.0	6.66%	
Total Salaries	59,097.2	62,120.7	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	7.55%	91,406.4	3.75%	93,544.8	2.34%	95,948.4	2.61%	
Administration	3,329.9	3,714.4	4,558.2	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	8.52%	7,364.8	6.73%	7,659.3	4.00%	8,284.3	4.00%	
Reg Salaries	45,211.6	47,373.9	50,736.8	52,066.0	53,981.5	55,600.3	57,724.3	59,946.7	6.17%	63,400.0	3.45%	64,604.7	1.90%	65,938.9	2.10%	
Teachers	498.1	511.8	690.3	873.3	1,091.8	998.2	1,028.0	1,197.0	-1.58%	1,062.4	5.01%	1,082.6	1.90%	1,104.9	2.07%	
Reg Salaries	328.4	338.3	383.3	428.3	483.3	498.2	501.2	501.2	-9.97%	288.5	5.01%	294.0	1.90%	300.1	2.10%	
Extra Duty Pymts	114.4	128.6	152.5	152.1	169.7	201.2	392.3	412.6	7.22%	441.7	5.01%	450.1	2.07%	459.4	2.10%	
Sabbatical Pymts	177.0	41.1	499.4	398.1	398.1	251.5	304.2	248.9	382.9	7.22%	402.1	5.01%	409.7	2.07%	469.0	2.10%
Subject Chair Pymts	1,080.0	1,123.5	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,093.1	9.45%	2,275.9	5.01%	2,319.1	1.90%	2,367.0	2.10%	
Severance Pymts	47,409.4	49,378.8	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	6.17%	67,870.6	3.55%	69,160.2	1.90%	70,588.5	2.10%	
Supplemental Contracts	1,515.8	1,720.4	1,865.9	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	18.65%	3,085.4	4.00%	3,208.8	4.00%	3,372.2	4.00%	
Total Teachers	3,307.4	3,540.3	3,907.1	4,231.4	4,645.0	5,198.6	5,939.6	6,292.9	12.40%	6,851.7	2.63%	7,058.0	3.01%	7,340.3	4.00%	
Technical	3,534.7	3,735.3	4,311.5	4,509.7	4,915.8	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%	
Reg Salaries	4,932.9	5,618.8	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	15.213%	15,213.9	11.30%	16,945.5	11.30%	20,976.2	11.30%	
Medical	913.9	872.7	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	29.54%	1,973.2	6.30%	2,097.5	6.30%	2,229.6	6.30%	
Dental	164.5	163.5	174.8	183.6	180.4	151.5	154.0	161.1	52.77%	245.4	4.30%	255.9	4.30%	266.9	4.30%	
Vision	1,605.8	1,808.4	2,657.6	2,816.1	3,112.9	3,473.2	3,099.7	2,947.8	-15.13%	3,198.4	8.50%	3,470.2	8.50%	3,765.2	8.50%	
Prescription	2,709.5	1,221.7	718.9	5,357.9	5,923.7	5,784.1	6,095.4	6,380.7	6.93%	6,992.6	7.29%	7,156.2	2.34%	7,340.1	2.57%	
Social Security	366.0	490.0	607.8	689.3	974.8	896.9	946.3	887.1	-14.85%	6,581.3	58.63%	6,735.2	2.34%	6,908.3	2.57%	
Retirement	135.8	179.5	203.0	208.7	208.7	208.7	208.7	208.7	2.75%	52.9	3.75%	56.8	3.75%	59.4	5.00%	
Life & Disability	171.2	496.1	833.2	1,217.9	606.6	615.0	518.6	480.6	-0.89%	731.5	0.92%	738.3	0.92%	745.1	0.92%	
Workers Comp/Unemp/Other	15,536.7	15,621.1	17,287.2	18,847.4	24,412.5	26,388.4	30,271.8	32,587.6	9.89%	38,350.4	15.29%	41,064.9	7.08%	44,070.9	7.32%	
Total Benefits	(502.9)	(612.6)	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,497.8)	16.58%	(2,745.6)	9.92%	(3,037.4)	10.63%	(3,361.8)	10.73%	
(Less) cost sharing	15,033.8	15,008.5	16,612.9	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	9.38%	35,604.8	15.72%	38,027.5	6.80%	40,709.1	7.05%	
Net Benefits	5,774.5	6,372.1	7,695.3	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	11.165%	11,165.3	5.53%	12,268.1	4.12%	12,774.9	4.14%	
Substitute Service	724.9	766.0	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	6.56%	1,963.2	6.35%	2,022.1	3.00%	2,082.8	3.00%	
Contracted Therapeutic Staff	159.1	196.6	394.7	567.3	746.7	461.9	523.9	682.3	-9.33%	498.8	5.00%	523.7	5.00%	549.9	5.00%	
Contracted Aides	12.6	280.5	189.8	374.7	400.2	219.2	363.8	473.9	38.34%	528.2	5.00%	554.8	5.00%	571.4	5.00%	
CCU - Special Education Programs	2,691.6	2,602.2	3,037.2	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	13.97%	3,533.8	5.00%	3,715.5	5.00%	3,896.0	5.00%	
Due Process Hearings	13.7	63.3	285.1	404.6	363.7	411.7	332.4	507.9	83.72%	641.2	5.00%	670.3	5.00%	707.0	5.00%	
Early Intervention	105.4	95.2	136.1	105.7	258.7	159.1	224.6	196.2	-1.87%	231.4	5.00%	243.0	5.00%	255.1	5.00%	
Extended School Year	19.3	61.3	15.2	43.2	17.6	210.6	333.4	395.6	-3.94%	399.0	5.00%	419.0	5.00%	439.9	5.00%	
Alternative Education - Special Ed	313.2	424.2	242.4	252.5	547.1	519.2	745.1	879.9	741.7	778.8	5.00%	817.7	5.00%	858.6	5.00%	
Alternative Education - Reg	205.8	335.1	109.6	341.2	147.0	159.3	524.2	251.3	-29.70%	247.8	3.00%	255.3	3.00%	262.9	3.00%	
Tax Collection	430.4	379.6	421.1	458.3	474.8	496.6	543.3	605.4	642.3	3.00%	642.3	3.00%	661.5	3.00%		
Legal	321.3	327.9	261.1	287.9	308.9	288.1	228.2	255.0	60.06%	376.2	3.00%	387.5	3.00%	399.1	3.00%	
Other	777.2	840.2	1,142.4	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,811.7	27.96%	1,980.4	8.21%	2,019.2	3.00%	2,079.8	3.00%
Purchased Property Services	2,617.9	2,784.7	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	5,208.4	16.91%	5,283.8	1.06%	5,794.7	10.09%	6,397.2	10.40%	
Electricity	1,525.3	1,407.7	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,986.8	17.54%	3,075.6	-0.39%	3,536.9	15.00%	4,067.5	15.00%	
Water/Sewer	206.5	219.0	229.5	251.3	287.7	302.3	345.5	403.5	17.89%	419.5	3.00%	432.1	3.00%	445.1	3.00%	
Trash Removal	73.8	67.4	70.5	89.9	90.5	146.1	136.0	155.0	39.71%	199.5	5.00%	209.5	5.00%	219.9	5.00%	
Office Rental	6.7	150.2	188.7	200.1	211.7	222.0	226.8	0.8	100.8	103.8	3.00%	106.9	3.00%	110.1	3.00%	
Other	805.6	920.4	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	12.52%	1,465.3	3.00%	1,509.3	3.00%	1,554.6	3.00%	
Other Services	12,639.7	14,608.5	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	18.64%	27,580.2	7.49%	29,116.8	5.53%	30,776.8	5.70%	
Charter Schools	738.7	1,872.7	3,268.8	3,788.9	4,505.9	4,691.2	4,455.5	5,470.3	35.06%	6,944.0	15.40%	7,475.0	7.65%	8,038.0	8.13%	
Tuition - Special Education	800.8	1,150.1	1,025.1	1,102.3	1,128.5	1,936.6	2,195.6	2,247.9	2,562.0	6.83%	2,638.9	3.00%	2,718.1	3.00%	2,799.6	3.00%
Tuition - CAT	951.4	814.3	666.1	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%	
Tuition - Other	56.8	95.8	53.1	50.0	84.9	21.2	25.5	25.5	1,465.3	3.00%	1,509.3	3.00%	1,554.6	3.00%		
Bussing - Public Schools	2,975.1	2,848.9	2,929.1	2,986.6	3,335.4	3,701.7	3,907.0	4,436.4	4,943.2	5,147.3	4.13%	5,404.7	5.00%	5,674.9	5.00%	
Bussing - Non-Public	3,465.2	3,866.2	4,021.6	4,347.9	4,257.2	4,542.5	4,591.8	4,579.7	5,147.0	12.09%	5,248.2	1.97%	5,510.6	5.00%		
Bussing - Special Ed	1,562.4	1,770.1	1,806.5	1,922.9	1,850.0	2,740.9	2,897.5	2,981.4	3,034.3	-3.87%	3,186.0	5.01%	3,345.3	5.00%		
Bussing - Extracurricular	169.9	167.8	177.2	188.6	192.2	223.7	334.0	260.1	415.5	24.40%	436.3	5.00%	458.1	5.00%		
Insurance	314.7	169.4	324.7	337.7	370.7	402.9	436.5	461.9	499.1	8.89%	499.1	5.00%	524.0	5.00%		
Telephone/Postage	1,604.4	1,610.8	1,256.2	1,375.2	1,355.6	1,374.9	1,039.7	1,188.8	1,430.2	37.56%	1,473.1	3.00%	1,577.3	3.00%		
Other	1,604.4	1,610.8	1,256.2	1,375.2	1,355.6	1,374.9	1,039.7	1,188.8	1,430.2	37.56%	1,473.1	3.00%	1,577.3	3.00%		

Back-End Referendum Exceptions

	BUDGET 2008-09	BUDGET 2009-10	BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
	(\$000)				
Health Care	1,156.9	-	-	-	-
Retirement (PSERS)	327.7	1,131.2	-	-	-
Special Education	1,090.4	2,096.1	-	-	273.2
Debt Service	446.1	1,208.7	636.6	772.5	1,979.0
Total	3,021.1	4,436.0	636.6	772.5	2,252.2

Exception Calculations					
Health Care					
Medical	12,468,358	14,434,931	16,066,078	17,881,545	19,902,160
Dental	1,570,738	1,916,373	2,037,105	2,165,443	2,301,865
Vision	169,706	237,789	248,014	258,679	269,802
Prescription	3,265,902	3,132,647	3,398,922	3,687,831	4,001,296
	17,474,704	19,721,741	21,750,120	23,993,497	26,475,124
Increase		2,247,037	2,028,379	2,243,377	2,481,626
4.10%		716,463	808,591	891,755	983,733
Total Exception 76% (Estimate for Teacher Share)		-	-	-	-
Retirement					
	4,148,793	6,581,264	6,735,222	6,908,285	11,026,198
50%	2,074,397	3,290,632	3,367,611	3,454,142	5,513,099
	2,074,397	3,290,632	3,367,611	3,454,142	5,513,099
Increase		1,216,236	76,979	86,531	2,058,957
4.10%		85,050	134,916	138,072	141,620
Total Exception		1,131,185	(57,937)	-	-
Special Education					
	2006-07 AFR 25,392,337	2007-08 AFR 28,529,539	2008-09 AFR 28,906,016	2009-10 AFR 30,351,317	2010-11 AFR 31,868,883
Increase		3,137,202	376,477	1,445,301	1,517,566
4.10%		1,041,086	1,169,711	1,185,147	1,244,404
Total Exception		2,096,117	(793,234)	260,154	273,162
ACT 1 Qualifying Debt Service					
	22,496,578	23,705,271	23,956,900	23,942,028	23,930,124
Grandfathered Increase		1,208,693	251,629	(14,872)	(11,904)
Elem Master Plan (45%)		-	384,953	787,365	1,990,925
Debt Qualifying for Exception		1,208,693	636,582	772,493	1,979,021

**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	\$ 2,976,881	\$ 2,025,750	\$ 1,182,012	\$ 1,182,012	\$ -	\$ -	\$ -	\$ -
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	\$ 1,882,769	\$ 880,256	\$ 816,580
Expenditures and Fund Transfers											
Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments (Cap Int)	-	\$ 1,042,300	-	-	-	\$ 900,000	\$ 900,000	\$ 89,500	-	-	-
Transfer to fund Technology Equipment	\$ 1,725,025	\$ 1,638,988	-	\$ 1,658,859	\$ 3,633,680	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ -	\$ -	\$ -
Technology	-	-	-	-	-	-	-	-	-	-	-
Facility repairs and maint	-	-	-	\$ 1,875,546	\$ (22,811)	\$ -	\$ -	\$ 2,030,130	\$ 2,091,034	\$ 2,153,765	\$ 2,218,378
Transfer to Capital Projects Fund (CAP INT.)	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,725,025	\$ 2,681,288	\$ 595,031	\$ 3,534,405	\$ 3,610,869	\$ 2,500,000	\$ 2,500,000	\$ 2,619,630	\$ 2,091,034	\$ 2,153,765	\$ 2,218,378
Excess of Revenues over Expenditures	\$ 512,115	\$ (644,974)	\$ 3,124,491	\$ 772,599	\$ (435,417)	\$ (384,004)	\$ (384,004)	\$ (763,677)	\$ (408,265)	\$ (1,273,509)	\$ (1,401,799)
Project Fund Balance at July 1	\$ 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
Projected Fund Balance at June 30	\$ 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

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	191.8	191.8	204.8	214.2	222.7	236.7
State	22.1	24.5	24.5	26.1	27.2	25.8	25.8	27.6	28.2	28.7	31.4
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	161.8	161.8	173.1	182.1	190.0	201.3
Earned Income Tax	13.5	14.7	15.4	16.9	17.9	16.9	16.9	17.3	17.9	18.4	18.9
Real Estate Tax	90.4	99.9	107.9	115.8	122.0	131.5	131.5	144.5	153.9	162.4	171.2
Other	11.6	11.7	13.5	12.6	11.9	10.0	10.0	9.8	10.3	10.7	11.2
Cash Reserve	1.5	(1.8)	(0.5)	(0.8)	2.1	2.5	2.5	1.4	-	(1.5)	-
Capital Reserve	1.7	1.6	-	-	-	0.9	0.9	-	-	-	-
Expenses	143.8	154.6	164.3	174.4	185.4	191.8	191.8	204.8	214.2	222.7	236.7
Debt Service	13.9	16.6	20.1	19.8	20.1	22.6	22.6	24.4	25.5	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	169.2	169.2	180.4	188.6	196.3	209.4
Expenses % Increase											
Debt Service		19.42%	21.08%	-1.37%	1.41%	12.57%	12.57%	7.99%	4.54%	3.43%	3.46%
Other		6.98%	3.99%	6.63%	8.06%	2.32%	2.32%	6.63%	4.57%	4.04%	6.67%
Debt Service Phase- In											
General Fund	13.9	16.6	20.1	19.8	20.1	22.6	22.6	24.4	25.5	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	24.9	25.5	26.4	27.3
Reimburse Cap Reserve	-	-	-	-	-	1.0	-	0.9	-	-	-
Act 1 Exceptions											
Health Care								4.4	0.6	0.8	2.3
PSERS								1.1	-	-	-
Special Ed								2.1	-	-	0.3
Debt Service								1.2	0.6	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	-	-	-	-	-	0.9	0.9	0.1	-	-	-
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	2.0	2.1	2.2	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	5.0	3.6	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	2.5	1.4	-	(1.5)	-
Transfer from Operating Budget	-	1.8	0.5	-	-	-	-	-	-	-	-
Ending Balance	6.5	8.3	8.8	9.6	7.5	5.1	5.0	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		18.40	19.44	20.32	21.25
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94		14.60	15.23	15.80	16.51
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	4.2%	6.7%		9.1%	5.6%	4.5%	4.6%
Delaware County		7.3%	6.5%	-5.4%	7.7%	9.0%		12.7%	4.3%	3.7%	4.5%
Millage Based on 4.1% Index				15.16	15.79	16.85		17.54	18.26	19.01	19.79
Levy Reduction Needed (\$MM)								6.8	2.2	0.7	0.8
Act 1 Exceptions								(4.4)	(0.6)	(0.8)	(2.3)
Shortfall								2.4	1.6	(0.1)	(1.4)
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	7,631,407	7,695,780	7,769,555
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%	1.00%	1.01%	1.01%
Delaware County		1.09%	1.10%	1.28%	1.23%	1.08%		1.02%	1.01%	1.02%	1.02%