

West Chester Area School District
Operating Expense History and Forecast

12/10/2008

	A	E	F	G	H	I	J	K	L	M	N	O	P
	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	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
3 Staff	86,865.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	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	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	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	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	1,197.0	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	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	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	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	2,033.1	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	63,879.2	64,823.4	65,542.2	67,870.6	69,180.2	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	2,749.5	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	6,292.9	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	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	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	1,504.3	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	161.1	175.7	235.3	245.4	255.9	268.9	278.4
26 Prescription	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	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	6,380.7	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	3,153.3	3,604.6	5,209.4	6,092.4	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	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	484.0	518.6	480.6	480.6	532.9	532.9	552.9	565.8	580.3	595.4
31 Workers Comp/Unemp/Other	833.2	1,217.9	606.6	615.8	731.3	728.5	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	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)	(2,366.6)	(2,521.3)	(2,497.8)	(2,745.6)	(3,037.4)	(3,381.8)	(3,722.5)
34 Net Benefits	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	30,201.0	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	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	1,676.0	1,908.1	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	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	473.9	503.0	503.0	528.2	554.6	582.3	611.4
40 CCITJ - Special Education Programs	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,208.9	3,365.5	3,365.5	3,533.8	3,710.5	3,896.0	4,090.8
41 Due Process Hearings	404.6	363.7	411.7	619.1	332.4	507.9	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	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	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	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	251.3	240.6	240.6	247.8	255.3	262.9	270.8
46 Tax Collection	458.3	474.8	537.2	496.6	545.9	543.3	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	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	1,614.5	1,903.3	1,811.7	1,980.4	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	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	2,996.8	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	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	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	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	1,275.4	1,422.6	1,422.6	1,465.3	1,509.3	1,554.6	1,601.2
56													
57 Other Services	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	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	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	2,247.9	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	1,187.6	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	4,436.4	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	4,579.7	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	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	188.8	192.2	223.7	334.0	260.1	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	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	527.1	601.3	601.3	619.3	637.9	657.1	678.8
68 Other	1,375.2	1,355.8	1,374.9	1,073.6	1,039.7	1,188.8	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	6,404.7	7,002.4	6,655.9	6,692.5	7,567.8	7,081.4	7,423.9
71 Heating Fuel	493.0	659.0	571.1	930.7	1,235.9	1,060.1	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	576.1	614.9	657.1	738.5	819.5	925.6	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	2,591.9	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	1,148.5	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	464.8	614.2	539.2	638.7	664.3	690.	

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	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
1												
2												
3	Local	15,999.0	12,813.0	13,736.6	14,523.7	15,184.9	16,009.8	15,845.1	17,184.6	182,064.6	181,539.9	201,213.9
4	Real Estate	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,496.3	146,145.5	155,322.5	163,852.8	172,682.3
5	Current	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	144,762.0	153,890.6	162,392.2	171,192.5
6	Interim	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	1,700.0	1,383.5	1,431.9	1,460.6	1,489.8
7	Earned Income	12,980.7	13,483.2	14,738.7	15,404.5	16,889.7	17,695.8	16,945.8	17,341.9	17,862.1	18,398.0	18,949.9
8	Real Estate Transfer	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,700.0	2,700.0	2,900.1	2,958.1	3,017.2	3,077.6
9	Delinquent Taxes	2,845.2	2,619.0	2,348.2	2,588.5	2,442.6	2,890.1	2,890.1	2,976.8	3,086.1	3,156.1	3,252.8
10	Investment Earnings	617.6	438.1	935.6	2,250.4	3,234.1	1,683.0	1,807.4	1,955.6	2,249.0	2,473.9	2,721.3
11	Other	1,019.1	1,178.8	825.7	710.9	652.1	602.8	646.2	614.7	628.9	639.5	652.3
12												
13	State	21,981.5	22,088.2	21,466.2	24,473.2	26,077.6	25,765.6	25,826.5	27,634.6	28,190.0	28,694.2	31,338.5
14	Student Subsidies	18,327.9	18,093.3	20,108.7	19,874.2	20,444.0	21,026.1	20,483.3	20,847.2	21,234.3	21,589.8	22,104.0
15	Basic Instruction	6,084.2	6,211.1	6,300.5	6,472.8	6,710.6	6,944.8	7,050.1	7,191.1	7,394.9	7,481.6	7,631.3
16	Special Education	4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,203.2	5,068.2	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
18	Transportation	5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	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	305.5	296.3	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	1,529.4	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	1,805.2	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
23	Other	255.9	12.1	0.3	0.7	408.0	1,296.6	5,333.2	6,786.9	6,945.7	7,124.2	9,278.7
24	Teacher Subsidies	3,040.6	4,024.9	4,385.5	4,599.0	5,833.6	6,202.0	5,333.2	6,786.9	6,945.7	7,124.2	9,278.7
25	Social Security	2,647.3	2,684.3	2,771.5	2,843.5	3,012.1	3,154.7	3,258.9	3,496.3	3,578.1	3,670.0	3,785.6
26	Retirement	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	3,280.6	3,367.6	3,454.1	5,513.1
27												
28	Federal	2,900.2	3,017.5	3,354.9	3,653.6	3,878.6	3,924.2	3,754.4	3,857.6	3,924.2	3,953.9	3,970.0
29	Title I	1,542.9	1,352.4	1,733.0	1,298.4	1,523.7	1,988.5	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8
30	Title II	319.2	349.8	372.1	404.0	357.0	310.3	355.6	355.6	355.6	355.6	355.6
31	IDEA	636.9	981.2	1,311.9	1,314.2	1,228.5	1,240.5	1,277.7	1,278.5	1,291.3	1,304.2	1,317.2
32	MA Direct Services/Time Study	32.0	182.9	336.2	455.8	594.5	562.8	645.0	523.2	384.4	396.0	400.0
33	Other	159.2	185.4	211.4	180.2	174.9	119.5	145.3	145.3	145.3	145.3	145.3
34												
35	Local Taxes & Subsidies	133,146.6	140,568.7	155,071.9	164,843.4	175,188.9	183,305.0	189,810.8	203,624.1	216,194.2	224,187.4	236,689.8
36												
37	Draw From Reserves	1,143.0	324.4	(97.9)	(506.7)	(637.2)	(1,136.6)	(1,564.5)	(1,220.1)	(1,500.0)	(1,500.0)	(1,500.0)
38	Capital Reserve Fund - technology											
39	Capital Reserve Contribution	2,120.7	1,725.0	1,639.0								
40	Operating Cash Reserve	(377.7)	1,516.4	(1,817.3)	(503.7)	(637.2)	2,136.6	900.0	89.5		(1,500.0)	
41												
42	TOTAL REVENUE	134,689.6	143,610.1	154,933.5	164,366.7	174,951.7	185,441.6	191,312.4	204,944.3	214,194.2	222,887.4	236,689.8
43	TOTAL REVENUE (W/O CASH RESERVE)	135,287.3	142,282.7	156,710.8	164,843.4	175,188.9	183,305.0	189,810.8	203,718.6	214,194.2	224,187.4	236,689.8
44												
45	Beginning Fund Balance	7,608.6	7,986.2	6,489.8	8,287.2	8,794.2	9,631.6	6,736.5	4,730.6	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	5,100.0	4,730.6	3,600.0	3,600.0	3,600.0	5,100.0
47		(377.6)	1,516.4	(1,817.4)	(503.7)	(637.2)	2,136.6	900.0	89.5		(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	144,762		153,891	162,392	171,192
11	Gross tax to be levied				136,365	150,168		159,638	168,457	177,586
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	140,719		149,593	157,857	166,411
18	Delaware Cnty Levy				8,279	9,449		10,045	10,600	11,174
19					136,365	150,168		159,638	168,457	177,586
20	Millage Calculation									
21	Chester Cnty tax levy				128,087	140,719	Prior Month	149,593	157,857	166,411
22	Chester Cnty assessed value				7,601,407	7,657,115	Millage	7,721,488	7,795,263	7,895,742
23							Forecast			
24	Chester County Millage				16.85	18.38	18.20	19.37	20.25	21.18
25	Previous Year Millage				15.79	16.85	-0.02	18.38	19.37	20.25
26										
27	Chester Cnty Mill Increase				1.06	1.53		1.00	0.88	0.93
28	% Increase				6.7%	9.1%	-0.1%	5.4%	4.5%	4.6%
29	Delaware Cnty Tax levy				8,279	9,449		10,045	10,600	11,174
30	Delaware Cnty Assessed Value				639,590	646,101		659,647	671,063	676,856
31										
32	Delaware County Millage				12.94	14.62	14.60	15.23	15.80	16.51
33	Previous Yr Millage				11.87	12.94	0.02	14.62	15.23	15.80
34										
35	Delaware Cnty Mill Increase				1.07	1.68		0.60	0.57	0.71
36	% Increase				9.0%	13.0%	0.2%	4.1%	3.7%	4.5%
37										
38										
39	Multi County Millage re-balancing				127,785					
40					8,581					
41										
42	Chester County Millage Re-balanced				16.81	18.38				
43	Chester Cnty Mill Increase				16.85	1.53				
44	% Increase					9.32%				
45										
46	Delaware County Millage Re-balanced				13.42	14.62				
47	Delaware Cnty Mill Increase					1.21				
48	% Increase					9.01%				
49										
50										
51										
52	Compare Chester County Millage									
53	To Millage Limit Based on 4.1% Index									
54										
55										
56										
57	Compare Delaware County Millage									
58	To Millage Limit Based on 4.1% Index									
59										

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

<u>Expenses</u>	
Total Expense Change	<u><u>-</u></u>

<u>Revenues</u>	
Decrease Transfer Tax	(100,000)
Decrease Interest Income	(192,700)
Total Revenue Changes	(292,700)

Net Change in Projection - December 08 **292,700**

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

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

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

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	<u>150,000</u>

<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	<u>(1,118,000)</u>

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**

<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
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	1,590,480	30,708	1.93%	2009-10	3,887	-	0.00%
2010-11	1,622,543	32,063	1.98%	2010-11	3,887	-	0.00%
2011-12	1,649,975	27,432	1.66%	2011-12	3,887	-	0.00%
2012-13	1,675,791	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	419,165		
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	6,036,370	25,000	0.41%	2009-10	642,214	6,511	1.01%
2010-11	6,068,680	32,314	0.53%	2010-11	655,760	13,546	2.07%
2011-12	6,115,023	46,343	0.76%	2011-12	667,176	11,416	1.71%
2012-13	6,149,685	34,663	0.56%	2012-13	672,969	5,793	0.86%
	Average increase		1.06%		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	7,657,115	55,708	0.73%	2009-10	646,101	6,511	1.01%
2010-11	7,721,488	64,373	0.83%	2010-11	659,847	13,546	2.05%
2011-12	7,795,263	73,775	0.95%	2011-12	671,063	11,416	1.70%
2012-13	7,855,742	60,479	0.77%	2012-13	676,856	5,793	0.86%
	Average increase		1.18%		Average increase		4.99%

**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	<u>Staff Changes / Student Enrollment</u>											
6	Enrollment Assumptions											
7			2008-09	2009-10	2010-11	2011-12	2012-13					
8	KG		631	631	631	631	631					
9	1st to 5th Grade		4,242	4,242	4,242	4,242	4,242					
10	Grades 6-8		2819	2819	2819	2819	2819					
11	Grades 9-12		3869	3869	3869	3869	3869					
12	Elementary Student-Teacher Ratio		24.43	24.43	24.43	24.43	24.43					
13	Secondary Student-Teacher Ratio		17.5	17.5	17.5	17.5	17.5					
14	Staff Change / Student Enrollment		(10.80)	0.00	0.00	0.00	0.00					
15												
16												
17	<u>Headcount Changes (non-enrollment)</u>											
18				2009-10	2010-11	2011-12	2012-13					
19	Administration			0	0	0	0					
20	Teachers*	-8.1		-8.1	0	0	0					
21	Non-Bargaining			0	0	0	0					
22	Support Staff			0	0	0	0					
23	Crafts/Trades			0	0	0	0					
24	<i>* Non-Enrollment Headcount Changes</i>											
25												
26												
27	<u>Salary Increases (based on contract or using 4%)</u>											
28				2009-10	2010-11	2011-12	2012-13					
29	Administration			4.00%	4.00%	4.00%	4.00%					
30	Teachers			4.00%	4.00%	4.00%	4.00%					
31	Non-Bargaining			4.00%	4.00%	4.00%	4.00%					
32	Support Staff			3.51%	3.01%	4.00%	4.00%					
33	Crafts/Trades			3.60%	3.60%	4.00%	4.00%					
34												
35	Miscellaneous			2009-10	2010-11	2011-12	2012-13					
36	Teacher Attrition (vacancies)			250,000	250,000	250,000	250,000					
37	Teacher Attrition (turnover)			1,000,000	1,000,000	1,000,000	1,000,000					
38												
39												
40	<u>Benefits - 200</u>											
41				2009-10	2010-11	2011-12	2012-13					
42	Medical			11.30%	11.30%	11.30%	11.30%					
43	Dental			6.10%	6.30%	6.10%	6.30%					
44	Vision			4.10%	4.30%	4.30%	4.30%					
45	Prescription			8.50%	8.50%	8.50%	8.50%					
46	Social Security			7.65%	7.65%	7.65%	7.65%					
47	PSERS			7.20%	7.20%	7.20%	11.20%					
48	Tuition			5.00%	5.00%	5.00%	5.00%					
49	Life & Disability			0.00%	0.00%	0.00%	0.00%					
50	W/C, Unemp & Other			0.92%	0.92%	0.92%	0.92%					
51												
52	Monthly Board Premium Costs											
53	Medical			\$735.18	\$818.26	\$910.72	\$1,013.63					
54	Dental			\$111.99	\$119.05	\$126.55	\$134.52					
55	Vision			\$16.11	\$16.80	\$17.53	\$18.28					
56	Prescription			\$247.71	\$268.77	\$291.61	\$316.40					
57	Life/AD&D (cost per \$1,000)			\$0.14	\$0.14	\$0.14	\$0.14					
58												
59	Assumes increases in salary related benefits proportional to											
60	salary increases											
61												

	Avg New Hire Salary 2008-09	Average Salary 2008-09
Administration	99,840	103,834
Teachers	47,035	63,584
Non-Bargaining	57,000	
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		1,649,700	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
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	95,708,000	40,000,000	55,708,000

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	(0.00)		0.00	0.00	0.00	0.00
Total Teacher Headcount Change	(10.50)		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%

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	63,390,150	64,604,720	65,938,909	67,326,465
Extra Duty Pymnts (123)	6,011,702	1,011,702	1,062,383	1,082,569	1,104,926	1,128,177
Sabbatical Pymnts (124)	2,747,336	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)	2,926,375	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)	3,332,911	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
Arts 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	School Administration	Func	Acct	Prog	2008-09 Actual					2009-10 Additions/Deletions					09-10 Budget					Total
					ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	ELM	MID	HS	OTH	Total	
					Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total	
Assistant Superintendent - Secondary Ed	2360	111	52		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Secondary Director of Education	2360	111	52B		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Elementary Director of Education	2360	111	52E		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Principals and Asst. Principals	2380	111	40		10.00	9.00	15.00	-	34.00	-	-	-	-	-	-	-	-	1.00	34.00	
Technology Director	2818	111	10		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Human Resources Director/Prog Director	2340	111	54		-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	2.00	2.00	
Business Affairs Director/Asst. Director	2500	111	55		-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	2.00	2.00	
Facilities & Operations Director	2610	111	71		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Student Services Director	2110	111	18		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Total					10.00	9.00	15.00	10.00	44.00	-	-	-	-	-	10.00	9.00	15.00	10.00	44.00	
Elem Literacy Coordinator	2280	111	6		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Elem Math, science and Assessment	2260	111			-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Program Director - Prof Development	2260	111			-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Math	2260	111	15		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
World Language	2260	111	07		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Instructional Technology Coordinator	2270	111	10		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Program Director - Communications	2370	111	52		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
IT Services Coordinator	2840	111	50z		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
ESL	2260	111	02		-	-	-	4.00	4.00	-	-	-	-	-	-	-	-	4.00	4.00	
Special Education Supervisors	1200	111	21		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Special Education Supervisors	1200	111	35		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Gifted	1243	111	21A		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	
Athletic Director	3200	111	30S		-	-	-	3.00	3.00	-	-	-	-	-	-	-	-	3.00	3.00	
Total					10.00	9.00	18.00	13.00	60.00	-	-	-	-	-	10.00	9.00	18.00	13.00	60.00	
Management Total																				
Full Day KG	1100	121	08F		5.00	-	-	-	5.00	-	-	-	-	-	5.00	-	-	-	5.00	
1/2 Day KG	1100	121	09		16.50	-	-	-	16.50	-	-	-	-	-	16.50	-	-	-	16.50	
General	1100	121	09		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1st Grade	1100	121	09		39.00	-	-	-	39.00	-	-	-	-	-	39.00	-	-	-	39.00	
2nd Grade	1100	121	09		38.00	-	-	-	38.00	-	-	-	-	-	38.00	-	-	-	38.00	
3rd Grade	1100	121	09		37.00	-	-	-	37.00	-	-	-	-	-	37.00	-	-	-	37.00	
4th Grade	1100	121	09		34.00	-	-	-	34.00	-	-	-	-	-	34.00	-	-	-	34.00	
5th Grade	1100	121	09		36.00	-	-	-	36.00	-	-	-	-	-	36.00	-	-	-	36.00	
Engl/Lang Arts	1100	121	06		5.00	24.40	34.00	1.00	64.40	-	-	-	-	-	5.00	24.40	34.00	1.00	64.40	
Reading Specialist/Teacher	1100	121	06A		13.50	19.20	9.00	-	41.70	-	-	-	-	-	13.50	19.20	9.00	-	41.70	
Reading Specialist (K-2)	1100	121	06B		9.00	-	-	-	9.00	-	-	-	-	-	9.00	-	-	-	9.00	
Math Resource Specialists/Math Teachers	1100	121	15		10.00	30.60	34.50	1.00	75.10	-	-	-	-	-	10.00	30.60	34.50	1.00	75.10	
Science	1100	121	19		1.00	20.20	39.60	1.00	61.80	-	-	-	-	-	1.00	20.20	39.60	1.00	61.80	
Social Studies	1100	121	20		-	22.20	37.60	1.00	60.80	-	-	-	-	-	-	22.20	37.60	1.00	60.80	
Music-Vocal	1100	121	16A		9.80	5.60	2.60	-	18.00	0.10	-	-	-	0.10	9.90	5.60	2.60	-	18.10	
Music-Instrumental	1100	121	16B		10.00	4.60	4.40	-	19.00	-	-	-	-	-	10.00	4.60	4.40	-	19.00	
Art	1100	121	01		9.80	7.10	8.70	1.00	25.60	0.10	-	-	-	0.10	9.90	7.10	8.70	1.00	25.70	
World Language	1100	121	07		-	11.00	25.40	1.00	37.40	-	-	-	-	-	-	11.00	25.40	1.00	37.40	
Computer/Tech Ed	1100	121	10		-	5.40	10.70	-	5.40	-	-	-	-	-	-	5.40	10.70	-	5.40	
Phys Ed	1100	121	17		11.00	6.87	4.00	-	28.57	-	-	-	-	-	11.00	6.87	4.00	-	28.57	
Adaptive PE	1100	121	17A		1.00	-	-	-	5.00	-	-	-	-	-	1.00	-	-	-	5.00	
Health	1100	121	11		-	9.53	8.00	-	17.53	-	-	-	-	-	-	9.53	8.00	-	17.53	
Adaptive Health	1100	121	11A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ESL	1100	121	02		10.00	3.80	4.20	-	18.00	-	-	-	-	-	10.00	3.80	4.20	-	18.00	
TITLE 1 (federal prog) & FD KG	1490	121	35		4.60	-	-	-	4.60	-	-	-	-	-	4.60	-	-	-	4.60	
General Additions					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
HELP Program	1100	121	22		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Positions	Func Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				Total
			ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	
Vocational Ed Classroom Tch															
		Total	300.20	170.50	222.70	4.00	0.20	-	-	0.20	170.50	222.70	4.00	697.60	
Farm and Cons Science	1340	121	-	6.60	7.40	-	-	-	-	-	6.60	7.40	-	14.00	
Industrial Arts	1350	121	-	7.60	2.80	-	-	-	-	-	7.60	2.80	-	10.40	
Business Education	1360	121	-	-	4.90	-	-	-	-	-	-	4.90	-	4.90	
Marketing	1320	121	-	-	2.40	-	-	-	-	-	-	2.40	-	2.40	
Total		Total	-	14.20	17.50	-	-	-	-	-	14.20	17.50	-	31.70	
Special Education Teachers															
Special Education (general)	1200	121	-	-	-	6.00	-	-	-	-	-	-	6.00	6.00	
Autistic	1233	121	6.00	2.00	1.00	-	-	1.00	-	-	2.00	2.00	-	10.00	
Emotional Support	1231	121	2.00	1.00	2.50	-	-	-	-	-	1.00	2.50	-	5.50	
Life Skills	1211	121	2.00	1.00	1.00	-	-	-	-	-	1.00	1.00	-	4.00	
Learn Supp/ Life Skills	1241	121	27.50	18.00	24.50	-	-	-	-	-	18.00	24.50	-	70.00	
Speech & Language Therapist	1225	121	-	-	-	11.40	-	-	-	-	-	-	11.40	11.40	
Gifted Program Teachers	1243	121	10.00	3.00	3.00	1.00	-	-	-	-	3.00	3.00	1.00	17.00	
Total		Total	47.50	25.00	32.00	18.40	-	1.00	-	1.00	25.00	33.00	18.40	123.90	
Student Services															
Guidance Counselors	2120	121	10.00	12.00	20.00	-	-	-	-	-	12.00	20.00	-	42.00	
Certified Nurses (non-public)	2450	121	6.60	3.00	3.20	0.80	-	-	-	-	3.00	3.20	2.00	15.60	
Certified Nurses (District)	2440	121	9.80	3.00	3.00	1.60	-	-	-	-	3.00	3.00	1.60	17.40	
Psychologists	2140	121	-	-	-	-	-	-	-	-	-	-	-	-	
Psychologists	2140	121	-	-	-	-	-	-	-	-	-	-	-	-	
Social Worker	2160	121	-	-	-	0.60	-	-	-	-	-	-	0.60	0.60	
Social Worker (ma)	2160	121	-	-	-	-	-	-	-	-	-	-	-	-	
Librarian	2250	121	10.00	3.00	3.00	5.00	-	-	-	-	3.00	3.00	5.00	16.00	
Total		Total	36.40	21.00	29.20	5.00	-	-	-	-	21.00	29.20	5.00	91.60	
Teacher Total															
Athletic Trainer	3200	121	-	-	3.00	-	-	-	-	-	-	3.00	-	3.00	
Audio Visual	2220	121	-	-	2.60	-	-	-	-	-	-	2.60	-	2.60	
Partnership in Education	2370	121	-	-	-	-	-	-	-	-	-	-	-	-	
Total		Total	-	-	5.60	-	-	-	-	-	-	5.60	-	5.60	
Secetarial Staff - Capital Office and School Administration															
Sec to Superintendent	2360	151	384.10	230.70	307.00	27.40	0.20	-	1.00	0.20	230.70	306.00	27.40	950.40	
Sec to the Asst Superintendent	2360	151	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00	
Sec to High School Dir of Education	2360	151	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00	
Sec to Middle School Dir of Education	2360	151	-	-	-	-	-	-	-	-	-	-	-	-	
Sec to Elementary Dir of Education	2360	151	10.00	9.00	9.00	1.00	-	-	-	-	9.00	9.00	1.00	28.00	
Sec to Principals and Asst. Principals	2360	151	-	-	-	0.80	-	-	-	-	-	-	0.80	0.80	
Sec to Elementary Program Directors	2380	151	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00	
Sec to Technology Dir	2818	151	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00	
Sec for Attendance	2180	151	-	-	-	6.00	-	-	-	-	-	-	6.00	6.00	
Sec for Guidance	2120	151	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00	
Sec to Facilities & Operations Dir	2610	151	-	-	-	4.00	-	-	-	-	-	-	4.00	4.00	
Sec to Curriculum Supv.	2260	151	0.60	-	-	1.00	-	-	-	-	-	-	1.00	1.40	
Sec to Special Ed Dir/Supervisors	1200	151	-	-	-	0.40	-	-	-	-	-	-	0.40	0.40	
Sec to Instructional Technology Coordinator	2818	151	-	-	-	1.40	-	-	-	-	-	-	1.40	1.40	
Sec to Gifted	1243	151	-	-	-	0.40	-	-	-	-	-	-	0.40	0.40	
Sec to Medical Access	1200	151	-	-	-	0.60	-	-	-	-	-	-	0.60	0.60	
Sec to Assessment	2260	151	-	-	-	0.20	-	-	-	-	-	-	0.20	0.20	
Sec to Title 1	2850	151	-	-	-	3.00	-	-	-	-	-	-	3.00	3.00	
Sec to Athletic Director	3200	151	-	-	-	-	-	-	-	-	-	-	-	-	

Positions	Func Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				Total
			ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	
Instructional & Non-Instructional Assistants															
Secretarial Total															
Full Day/KG	1100	154	1100	154	08F	10.60	9.00	22.50	18.50	-	-	-	-	-	60.60
ESL	1100	154	02	10.00	3.00	5.00	-	-	-	-	-	-	-	-	5.00
Autistic	1233	154	21C	13.00	2.00	13.00	3.00	4.00	-	-	-	-	-	-	16.00
Emotional Support	1231	154	21C	2.00	3.00	2.00	2.00	6.00	-	-	-	-	-	-	19.00
Life Skills	1211	154	21F	5.00	1.00	5.00	1.00	1.93	-	-	-	-	-	-	7.93
Learn Supp/ Life Skills	1241	154	21F	50.00	24.00	50.00	21.70	3.30	-	-	-	-	-	-	99.00
Special Ed	1280	154	21H	-	2.00	-	-	-	3.30	-	-	-	-	-	2.00
Gifted Program	1243	154	21A	10.00	3.00	10.00	3.00	-	-	-	-	-	-	-	13.00
Library Assistant	2250	154	14	-	-	-	-	-	-	-	-	-	-	-	3.00
HS Library Assistant	2250	151	14	10.00	-	10.00	-	-	-	-	-	-	-	-	3.00
Office Assistant (Dis)	2380	154	40	10.00	-	10.00	-	-	-	-	-	-	-	-	10.00
Total				105.00	38.00	105.00	39.63	3.30	3.30	185.93	3.30	3.30	3.30	3.30	185.93
Student Services															
Case Workers															
RN-LPN (non-public)	2160	141	18F	3.66	3.00	3.66	3.00	2.34	-	-	-	-	-	-	9.00
RN-LPN (District)	2450	141	18D	-	-	-	-	-	2.00	-	-	-	-	-	2.00
Security Greeter	2440	141	18D	3.00	-	3.00	3.40	1.00	1.00	7.40	3.40	5.00	1.00	1.00	7.40
Total				6.66	3.00	6.66	10.74	3.00	3.00	23.40	10.74	5.00	3.00	3.00	23.40
Business Office															
Business Office (Professional)	2500	141	55	-	-	-	-	-	4.80	-	-	-	-	-	4.80
Business Office (Professional)	2330	141	55	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Business Office (Special Ed Programs)	1200	141	21	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Business Office (Hourly Support)	2500	151	55	-	-	-	-	-	9.50	-	-	-	-	-	9.50
Business Office (Hourly Support)	2330	151	55	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Total				-	-	-	-	-	17.30	-	-	-	-	-	17.30
Communications Office															
Communications Office (Professional)	2370	141	52	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Communications Office (Hourly Support)	2370	151	52	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Total				-	-	-	-	-	2.00	-	-	-	-	-	2.00
Transportation Office															
Transportation Office (Professional)	2700	141	75	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Transportation Office (Hourly Support)	2700	151	75	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Transportation Office-NP (Professional)	2750	141	75	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Total				-	-	-	-	-	4.00	-	-	-	-	-	4.00
Human Resources Office															
Human Resources Office (Professional)	2340	141	55	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Human Resources Office (Hourly Support)	2340	151	54	-	-	-	-	-	2.60	-	-	-	-	-	2.60
Human Resources Office (Hourly Support)	2340	151	55	-	-	-	-	-	2.00	-	-	-	-	-	2.00
Human Resources Office (Hourly Support)	2340	154	54	-	-	-	-	-	0.40	-	-	-	-	-	0.40
Total				-	-	-	-	-	6.00	-	-	-	-	-	6.00
Technology Office															
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	-	-	3.00	-	-	-	-	-	3.00
Technology Office (Professional)	2818	141	10	-	-	-	-	-	2.00	-	-	-	-	-	2.00
Technology Office (Hourly Support)	2818	168	10	-	-	-	-	-	12.00	-	-	-	-	-	12.00
Technology Associate	1100	158	10	-	-	-	-	-	19.00	-	-	-	-	-	19.00
Total				-	-	-	-	-	36.00	-	-	-	-	-	36.00
Custodial & Maint. Department															
Head Custodians/ Supervisors	2610	141	71A	10.00	2.50	10.00	2.50	3.00	3.00	18.00	2.50	2.50	3.00	3.00	18.00

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

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	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	58,358	66,709	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	83,722	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	2,487,791	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	11,141,783	12,468,358	12,969,390	14,434,931	16,066,078	17,881,545	19,902,160
Dental	1,449,224	1,570,730	1,797,900	1,916,373	2,037,105	2,185,443	2,301,865
Vision	154,541	169,796	227,377	237,789	248,014	258,879	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	419,783	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
\$351,387	\$484,200	\$622,640	\$817,719	\$1,083,251	\$1,440,900

DEBT SERVICE

Int and Principal \$ 20,108,024
Transfer to Cap Reserve \$ 0

EXISTING DEBT SERVICE

	2008-09	2009-10	2010-11	2011-12	2012-13
PRINCIPAL AT 7/1/08					
12/98 \$3,220,000 GOB	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
4/02 \$7,660,000 GOB	\$1,105,000	\$1,180,000	\$1,260,000	\$1,345,000	\$1,430,000
11/02 \$ 15,680,000 GOB	\$2,509,425	\$3,165,000	\$3,930,000	\$4,705,000	\$5,480,000
4/03 \$28,990,000 GOB	\$4,196,433	\$5,000,000	\$5,815,000	\$6,630,000	\$7,445,000
9/03 A \$18,780,000 GOB	\$572,537	\$680,000	\$790,000	\$900,000	\$1,010,000
8/03 \$ 34,995,000 GOB	\$774,444	\$925,000	\$1,080,000	\$1,235,000	\$1,390,000
2/04 \$ 7,385,000 GOB	\$328,346	\$390,000	\$455,000	\$520,000	\$585,000
7/05 \$9,990,000 GOB	\$311,420	\$370,000	\$430,000	\$490,000	\$550,000
9/05 \$8,970,000 GOB	\$373,900	\$440,000	\$510,000	\$580,000	\$650,000
11/00 \$10,043,000 DVRA	\$4,829,025	\$5,790,000	\$6,750,000	\$7,710,000	\$8,670,000
1/06 \$100,910,000- GOB	\$1,171,238	\$1,405,000	\$1,640,000	\$1,875,000	\$2,110,000
3/08 \$13,455,000 GOB	\$53,504	\$64,000	\$75,000	\$86,000	\$97,000
1/06 \$36,000,000 GOB	\$1,695,796	\$2,035,000	\$2,375,000	\$2,715,000	\$3,055,000
Possible Refinance 2008A					
11/06 \$37,955,000 GOB	\$928,588	\$1,110,000	\$1,290,000	\$1,470,000	\$1,650,000
IU - Debt Service	\$11,285,578	\$12,083,271	\$12,881,000	\$13,678,728	\$14,476,456
TOTAL	\$11,285,578	\$12,083,271	\$12,881,000	\$13,678,728	\$14,476,456

Total ACT 1 eligible Debt	\$23,956,271	\$23,956,900	\$23,957,529	\$23,958,158	\$23,958,787
Increase in ACT 1 eligible debt	\$1,208,663	\$251,629	\$385,451	\$520,393	\$655,337

NEW DEBT SERVICE

FINANCING AMOUNT & YEAR	2008-09	2009-10	2010-11	2011-12	2012-13
5/07 \$10,000,000 GOB	\$0	\$3,387,944	\$3,400,000	\$3,412,056	\$3,424,112
Phase in Elem master plan 3.5% per year	\$0	\$384,184	\$340,000	\$295,000	\$250,000
TOTAL	\$0	\$3,772,128	\$3,740,000	\$3,707,056	\$3,674,112

TOTAL DEBT SERVICE

YEAR	2008-09	2009-10	2010-11	2011-12	2012-13
Total Debt Service	\$11,285,578	\$12,468,399	\$13,621,000	\$14,199,126	\$14,770,569
Change in Debt Service	\$0	\$1,208,663	\$385,451	\$520,393	\$655,337

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

	Actual 2000-01	Actual 2001-02	% Change	Actual 2002-03	% Change	Actual 2003-04	% Change	Actual 2004-05	% Change	Actual 2005-06	% Change	Actual 2006-07	% Change	Actual 2007-08	Projected 2008-09	% Change	Budget 2009-10	% Change
Staff	77,129.2	83,033.8	7.65%	86,663.3	4.37%	92,205.1	4.37%	98,092.6	6.39%	102,058.1	4.04%	110,044.9	7.83%	115,830.4	118,870.3	7.83%	127,011.2	16.42%
Total Salaries	62,120.7	66,420.9	6.92%	68,745.4	3.50%	71,544.2	3.50%	75,178.0	5.03%	77,504.7	3.09%	81,915.7	5.69%	85,620.5	88,102.9	5.69%	91,406.4	11.59%
Administration	3,714.4	4,588.2	22.72%	4,855.5	6.52%	5,264.0	6.52%	5,689.5	7.70%	6,074.0	7.13%	6,556.7	4.69%	6,980.7	6,900.6	4.69%	7,364.8	15.82%
Teachers	47,373.9	49,372.8	4.22%	50,736.8	2.76%	52,206.0	2.76%	53,981.5	3.40%	55,800.3	3.00%	57,724.3	3.82%	59,946.7	61,285.0	3.82%	63,400.0	9.83%
Reg Salaries	511.8	580.3	15.35%	690.3	16.93%	878.3	16.93%	1,091.8	26.51%	1,398.2	28.02%	1,970.0	29.89%	2,989.0	3,197.0	29.89%	3,844.0	33.5%
Extra Duty Pmnis	189.9	180.6	-9.69%	87.2	-81.71%	283.3	224.94%	224.94%	39.73%	228.0	-42.40%	301.8	32.35%	43.9	274.7	32.35%	288.4	-4.41%
Sabbatical Pmnis	128.6	138.2	7.50%	152.5	10.34%	152.1	-0.30%	169.7	11.62%	201.2	18.56%	392.3	94.85%	412.6	420.6	94.85%	441.7	4.41%
Subject Chair Pmnis	44.1	489.4	###	499.5	0.00%	41.4	-91.76%	398.1	860.88%	251.5	-36.83%	304.2	20.95%	245.9	362.9	20.95%	402.1	32.19%
Severance Pmnis	128.6	138.2	7.50%	152.5	10.34%	152.1	-0.30%	169.7	11.62%	201.2	18.56%	392.3	94.85%	412.6	420.6	94.85%	441.7	4.41%
Supplemental Contracts	1,423.5	1,142.3	-1.87%	1,116.9	-2.23%	1,190.1	6.66%	1,202.2	1.01%	1,311.7	9.10%	1,980.1	50.97%	2,033.1	2,167.3	50.97%	2,275.9	14.93%
Total Teachers	49,373.8	51,923.7	5.15%	53,283.2	2.62%	54,748.2	2.75%	57,289.3	4.58%	59,590.9	2.36%	61,730.8	3.58%	63,879.2	65,542.2	3.58%	67,870.6	9.95%
Technical	1,752.0	1,720.4	-1.80%	1,855.6	8.44%	2,031.9	8.44%	2,040.5	0.42%	2,401.2	17.67%	2,500.4	4.13%	2,749.5	2,986.7	4.13%	3,085.4	23.40%
Reg Salaries	3,540.3	3,907.1	10.36%	4,231.4	8.30%	4,645.0	8.30%	5,198.6	11.92%	5,522.8	6.24%	5,938.6	7.55%	6,292.9	6,676.0	7.55%	6,851.7	15.36%
Office Clerical	3,735.3	4,311.5	15.43%	4,509.7	4.60%	4,857.1	4.60%	5,030.1	3.56%	4,915.8	-2.27%	5,386.2	9.57%	5,727.1	6,017.4	9.57%	6,234.0	15.74%
Reg Salaries	5,618.8	6,324.6	12.56%	7,258.2	14.76%	7,764.7	7.25%	9,113.4	17.07%	10,377.2	13.87%	11,744.7	13.18%	13,233.2	15,213.9	13.18%	16,933.1	44.18%
Medical	872.7	1,197.1	37.66%	1,088.5	-7.66%	1,119.1	4.74%	1,403.4	25.40%	1,381.0	-1.59%	1,398.9	1.29%	1,504.3	1,856.2	1.29%	1,973.2	41.05%
Dental	163.5	174.8	6.89%	186.8	7.10%	183.6	-1.74%	180.4	-1.74%	151.5	-15.98%	154.0	1.62%	161.1	235.3	1.62%	245.4	59.34%
Vision	1,808.4	2,269.6	25.50%	2,657.7	17.10%	2,831.5	6.54%	2,816.1	-0.54%	3,112.9	10.54%	3,473.2	11.57%	3,696.7	2,947.8	11.57%	3,198.4	-7.91%
Prescription	4,770.4	5,110.6	7.13%	5,266.7	3.05%	5,575.9	1.73%	5,623.7	4.86%	5,784.1	2.85%	6,095.4	5.38%	6,380.7	6,517.7	5.38%	6,982.6	14.72%
Social Security	1,221.7	718.9	-41.16%	785.7	10.68%	2,887.5	238.01%	3,193.5	16.90%	3,804.6	14.30%	5,209.4	44.52%	6,092.4	4,148.8	44.52%	6,581.3	26.33%
Retirement	490.0	614.2	25.35%	697.8	14.84%	698.3	0.07%	974.8	39.01%	886.9	-7.99%	946.3	5.50%	887.1	1,087.8	5.50%	1,142.1	20.70%
Tuition Reimbursement	179.5	210.6	17.30%	283.0	32.81%	208.7	-28.22%	540.6	159.06%	464.0	-14.16%	618.6	11.76%	629.9	734.9	11.76%	652.9	6.61%
Life & Disability	496.1	706.9	42.49%	833.2	17.87%	1,217.9	46.17%	806.6	-50.19%	615.8	-1.51%	731.3	18.76%	728.5	732.9	18.76%	731.5	0.03%
Workers Comp/Unemp/Other	15,621.1	17,287.2	10.67%	18,847.7	9.05%	22,090.1	17.20%	24,412.5	10.51%	26,388.4	8.09%	30,271.8	14.72%	32,567.5	35,265.1	14.72%	38,350.4	26.69%
Total Benefits	(612.6)	(674.3)	10.07%	(927.5)	37.54%	(1,429.2)	54.10%	(1,468.0)	4.81%	(1,834.6)	22.49%	(2,142.6)	16.79%	(2,745.6)	(2,497.8)	16.79%	(2,745.6)	26.89%
(Less cost sharing)	15,008.5	16,612.9	10.69%	17,920.0	7.87%	20,660.9	15.30%	22,914.5	10.91%	24,553.5	7.25%	28,129.2	14.56%	30,201.0	30,767.4	14.56%	35,604.8	28.58%
Prof. & Tech. Services	6,372.1	7,009.3	10.00%	7,688.2	9.33%	7,847.1	2.40%	9,083.1	15.75%	9,814.6	8.05%	9,802.8	-0.12%	10,700.1	11,155.3	-0.12%	11,782.4	20.19%
Substitute Services	766.0	833.1	8.76%	1,333.9	60.11%	1,497.7	12.28%	1,732.6	15.69%	1,688.2	-2.56%	1,732.4	3.26%	1,846.1	1,846.1	3.26%	1,983.2	13.33%
Contracted Therapeutic Staff	186.6	394.7	100.76%	587.3	49.37%	567.3	-3.44%	746.7	31.92%	481.9	-38.14%	523.9	13.42%	682.3	475.0	13.42%	488.8	-4.80%
Contracted Aides	280.5	189.8	-32.34%	290.2	52.90%	374.3	29.12%	440.2	17.48%	219.2	-50.20%	363.6	65.88%	473.9	503.0	65.88%	528.2	45.28%
CCIU - Special Education Programs	2,602.2	3,038.7	16.77%	2,781.3	-8.13%	2,477.9	-10.29%	2,688.9	8.54%	3,010.3	11.95%	2,953.0	-1.90%	3,208.9	3,365.5	-1.90%	3,533.8	19.67%
Due Process Hearings	63.3	285.1	350.39%	404.6	41.92%	363.7	-10.11%	411.7	13.20%	619.1	50.38%	332.4	-46.31%	507.9	610.7	-46.31%	641.2	92.91%
Early Intervention	95.2	135.1	43.06%	105.7	-7.32%	105.7	0.00%	117.2	11.35%	159.1	36.61%	224.6	41.17%	196.2	220.4	41.17%	231.4	3.04%
Extended School Year	61.3	15.2	-75.20%	43.2	184.21%	258.7	144.75%	217.2	-16.04%	159.1	-26.75%	224.6	18.66%	196.2	220.4	18.66%	398.0	0.89%
Alternative Education - Special Ed	424.2	242.4	-42.86%	252.5	4.17%	547.1	116.67%	519.2	-5.10%	652.9	27.69%	745.1	12.40%	879.9	741.7	12.40%	778.8	4.52%
Alternative Education - Reg	335.1	109.6	-67.29%	341.2	21.31%	147.0	-56.92%	159.3	8.37%	524.2	229.09%	342.3	-34.70%	251.3	240.6	-34.70%	247.8	-27.59%
Tax Collection	379.6	421.1	10.83%	468.3	8.83%	474.8	3.60%	537.2	13.14%	496.6	7.56%	545.9	9.93%	543.3	605.4	9.93%	628.6	14.22%
Legal	327.9	198.1	-39.28%	281.1	31.14%	287.9	10.26%	308.9	7.29%	288.1	-6.79%	228.2	-20.79%	255.0	386.3	-20.79%	376.2	64.88%
Other	840.2	1,142.4	35.87%	843.9	-0.45%	833.3	-1.26%	1,110.6	33.23%	1,351.6	21.70%	1,415.8	4.75%	1,614.5	1,811.7	4.75%	1,960.4	36.46%
Purchased Property Services	2,764.7	3,112.6	12.58%	3,251.9	3.83%	3,383.1	4.68%	3,608.5	6.66%	4,061.9	12.58%	4,455.0	9.68%	4,831.5	5,208.4	9.68%	5,283.8	18.15%
Electricity	1,407.7	1,746.1	24.04%	1,698.7	-2.71%	1,727.4	1.69%	1,919.9	11.14%	2,251.7	17.28%	2,631.3	16.85%	2,996.8	3,087.6	16.85%	3,073.6	18.88%
Water/Sewer	219.0	227.9	4.06%	229.5	3.70%	251.3	9.50%	287.7	14.48%	302.3	5.07%	345.5	14.29%	403.5	407.3	14.29%	419.3	21.42%
Trash Removal	67.4	70.5	4.60%	79.3	12.48%	89.9	13.37%	90.5	0.67%	146.1	61.44%	138.0	-6.81%	155.0	190.0	-6.81%	199.5	48.69%
Office Rental	150.2	185.7	25.63%	200.1	6.04%	211.7	5.80%	223.0	4.87%	226.8	2.16%	277.9	23.75%	288.2	100.8	23.75%	352.8	21.42%
Other	920.4	879.4	-4.45%	1,024.3	16.48%	1,102.8	7.65%	1,088.4	-1.31%	1,195.0	4.28%	1,264.3	5.76%	1,375.4	1,422.6	5.76%	1,465.3	15.90%
Other Services	14,608.5	15,344.3	5.04%	16,420.4	7.01%	17,563.8	6.99%	19,747.4	12.43%	21,040.7	6.55%	21,635.2	2.83%	23,873.7	25,668.2	2.83%	27,590.2	27.52%
Charter Schools	1,872.7	2,735.2	46.06%	3,288.8	20.24%	3,788.9	15.21%	4,306.4	13.65%	4,691.2	8.85%	4,455.5	-5.03%	5,470.3	6,017.4	-5.03%	6,844.0	55.85%
Tuition: Special Education	1,190.1	1,025.1	-10.87%	1,023.3	7.53%	1,152.5	4.56%	1,870.1	45.69%	1,936.6	3.53%	1,955.6	13.38%	2,437.8	2,982.0	13.38%	3,638.9	20.19%
Tuition: CAT	814.3	686.1	-15.74%	546.5	-20.95%	745.4	36.40%	657.7	15.07%	1,028.5	19.91%	1,123.7	9.28%	1,287.6	1,500.5	9.28%	1,549.7	21.42%
Tuition: Other	95.8	53.1	-44.57%	50.0	-5.84%	84.9	69.80%	21.2	-75.03%	25.5	-20.31%	3,907.0	-100.00%	4,496.4	4,943.2	-100.00%	#DIV/0!	
Bussing: Public Schools	2,848.9	2,929.1	2.82%	2,988.6	1.96%	3,209.5	7.40%	3,335.4	3.92%	3,701.7	10.98%	3,907.0	5.65%	4,436.4	4,943.2	5.65%	5,147.3	31.75%
Bussing: Non-Public	3,689.2	3,886.2	5.30%	4,347.9	11.74%	4,547.9	4.60%	4,257.2	-6.79%	4,297.5	1.09%	4,591.8	7.71%	4,919.4	5,175.0	7.71%	5,248.2	16.30%
Bussing: Special Ed	1,770.1	1,896.5	7.10%	1,922.8	1.40%	1,950.0	1.40%	2,140.9	9.75%	2,897.5	34.86%	2,891.4	3.24%	3,513.9	2,875.8	3.24%	3,854.3	1.43%
Bussing: Extracurricular	155.1	167.8	8.19%															

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

Supplies	3,631.9	3,960.6	9.05%	4,455.2	12.49%	5,130.1	15.15%	4,641.8	-6.52%	5,459.0	17.61%	5,025.7	-7.94%	6,404.7	6,655.9	-7.94%	6,692.5	33.17%
Heating Fuel	615.7	476.4	-22.62%	493.0	3.48%	659.0	33.67%	571.1	-13.34%	830.7	62.97%	1,235.9	32.79%	1,060.1	1,325.2	32.79%	1,126.6	-8.84%
Other Operations/Maint Supplies	496.7	504.5	1.57%	576.1	14.19%	614.9	6.73%	657.1	6.88%	738.5	12.39%	819.3	10.97%	925.6	889.6	10.97%	925.2	12.90%
Educational	554.0	500.6	-9.64%	1,052.6	110.27%	1,395.5	32.58%	1,425.0	2.40%	2,341.7	63.87%	2,010.9	-14.13%	2,591.9	2,260.2	-14.13%	2,185.5	8.89%
Administrative	418.7	753.4	79.94%	1,034.2	37.27%	524.8	-49.28%	235.8	-55.07%	303.5	28.71%	353.1	16.34%	464.8	539.2	16.34%	635.7	80.89%
Administration/Business	186.9	197.1	5.46%	198.6	0.76%	208.5	4.98%	170.3	-18.32%	212.1	24.54%	195.8	-5.80%	199.5	221.6	-5.80%	230.4	15.33%
Other	287.5	532.5	89.07%	800.1	50.25%	487.1	-41.62%	163.1	-65.08%	7.4	-95.46%	9.8	32.43%	14.3	21.8	32.43%	22.6	130.99%
Other Objects	379.3	212.1	-44.08%	220.8	4.10%	241.7	9.47%	285.5	18.12%	333.3	16.75%	295.3	-11.41%	351.4	484.2	-11.41%	502.6	70.21%
Property	2,790.2	3,327.8	19.27%	3,097.0	-6.94%	2,682.5	-13.38%	2,591.5	-3.39%	709.8	-72.61%	1,749.0	146.27%	2,335.8	1,126.3	146.27%	1,560.1	-10.75%
Technology Equipment	1,640.9	2,057.0	25.36%	2,120.7	3.10%	1,725.0	-18.66%	1,534.6	-5.36%	709.8	-100.00%	403.0	#DIV/0!	1,290.0	1,126.3	146.27%	1,560.1	-10.75%
Other Equipment	1,149.3	1,270.8	10.57%	976.3	-23.17%	957.5	-1.93%	958.9	0.15%	709.8	-25.98%	1,345.0	89.49%	1,045.8	1,126.3	89.49%	1,560.1	15.99%
Debt Service	11,149.2	15,275.2	37.01%	13,135.6	-14.01%	14,756.7	12.34%	16,571.0	12.29%	20,859.0	25.88%	21,343.6	2.32%	20,106.0	22,633.8	2.32%	24,441.5	14.51%
Bond payments	10,840.8	11,974.4	10.46%	12,060.5	0.72%	13,854.0	14.85%	16,571.0	19.53%	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	22,633.8	-1.45%	24,441.5	23.29%
Variable rate delta to capital reserve	308.4	3,300.8	970.30%	1,075.1	-67.43%	892.7	-16.97%	742.0	-100.00%	742.0	#DIV/0!	1,518.1	104.58%	-	-	104.58%	-	-100.00%
Reserve														1,008.0				
TOTAL EXPENSE	118,825.1	131,275.7	10.46%	134,880.4	2.75%	143,810.1	6.61%	154,821.4	7.52%	164,336.4	6.28%	174,351.5	6.09%	185,441.7	191,812.4	6.09%	204,844.3	17.49%
	(0.0)	(0.0)															6.79%	

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

	Actual 1998-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-10	% Change	Budget 2009-10	% Change	Budget 2010-11	% Change	Budget 2011-12	% Change	Budget 2012-13	% Change
Staff	74,131.0	77,129.2	83,033.8	86,865.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	118,870.3	121,071.2	8.02%	121,071.2	8.02%	131,572.2	8.65%	136,657.5	3.89%	146,033.0	6.86%
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	85,826.5	88,102.9	91,406.8	7.50%	91,406.8	7.50%	93,544.8	2.34%	95,948.4	2.57%	98,448.2	2.61%
Administration	3,329.9	3,714.4	4,568.2	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	6,900.6	7,364.8	6.73%	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	57,243.3	59,946.7	61,295.0	63,400.0	3.45%	63,400.0	3.45%	64,604.7	1.90%	65,938.9	2.07%	67,326.5	2.10%
Reg. Salaries	498.1	511.8	590.3	693.3	873.3	1,091.8	1,403.4	1,819.1	2,383.3	3,051.7	3,982.0	5.01%	3,982.0	5.01%	4,028.0	1.10%	4,104.9	1.90%	4,218.2	2.10%
Extra Duty Pymts	328.4	199.9	180.6	87.2	283.3	395.9	298.2	301.8	43.9	274.7	286.5	-9.37%	286.5	-9.37%	284.0	1.90%	300.1	2.07%	306.4	2.10%
Sabbatical Pymts	114.4	128.6	138.2	152.5	152.1	163.7	201.2	392.3	474.6	420.6	441.7	7.22%	441.7	7.22%	480.1	5.01%	459.4	2.07%	469.0	2.10%
Severance Pymts	177.0	41.1	489.4	489.5	41.4	398.1	231.5	300.2	243.9	382.9	25.87%	25.87%	402.1	5.01%	409.1	1.90%	418.2	2.07%	427.0	2.10%
Supplemental Contracts	1,080.0	1,123.5	1,142.3	1,116.9	1,190.1	1,190.1	1,311.7	1,980.1	2,033.1	2,167.3	2,275.9	9.45%	2,275.9	9.45%	2,319.1	1.90%	2,387.0	2.07%	2,416.8	2.10%
Total Teachers	47,409.4	49,378.8	51,963.7	53,263.2	54,746.2	57,239.3	58,500.9	61,730.3	63,878.2	65,542.2	67,870.6	3.55%	67,870.6	3.55%	69,160.2	1.90%	70,586.5	2.07%	72,073.9	2.10%
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	3,085.4	4.00%	3,085.4	4.00%	3,208.9	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	6,876.0	6,851.7	2.63%	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	4,915.8	5,386.2	5,727.1	6,017.4	6,234.0	3.60%	6,234.0	3.60%	6,488.4	4.00%	6,716.8	4.00%	6,985.4	4.00%
Reg Salaries	4,932.9	5,618.8	6,324.8	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	15,213.9	16,933.1	11.30%	16,933.1	11.30%	18,846.5	11.30%	20,876.2	11.30%	23,346.5	11.30%
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	1,856.2	1,973.2	6.30%	1,973.2	6.30%	2,097.5	6.30%	2,229.8	6.30%	2,370.1	6.30%
Dental	164.5	1,808.4	2,269.6	2,667.7	2,831.5	2,816.1	3,112.9	3,475.2	3,999.7	2,947.8	2,45.4	4.30%	2,45.4	4.30%	255.9	4.30%	266.9	4.30%	278.4	4.30%
Vision	1,605.8	4,537.1	4,770.4	5,110.6	5,267.7	5,623.7	5,798.1	6,095.4	6,389.7	6,517.7	6,932.6	8.50%	6,932.6	8.50%	7,470.2	8.50%	7,965.2	8.50%	8,485.2	8.50%
Prescription	2,708.5	1,221.7	716.3	795.7	2,897.5	3,183.5	3,604.6	5,209.4	6,092.4	4,148.8	6,861.3	7.29%	6,861.3	7.29%	7,156.2	7.29%	7,940.1	7.29%	8,551.3	7.29%
Social Security	368.0	490.0	614.2	607.8	688.3	974.8	836.9	946.3	887.1	1,087.8	1,142.1	5.83%	1,142.1	5.83%	1,199.3	2.34%	1,299.2	2.34%	1,102.6	2.61%
Tuition Reimbursement	138.8	178.5	210.6	203.0	208.7	540.6	484.0	518.6	480.5	532.9	552.9	3.75%	552.9	3.75%	565.8	2.34%	580.3	2.57%	595.4	2.61%
Life & Disability	171.2	496.1	706.9	833.2	1,217.9	606.6	615.8	731.3	728.5	724.8	731.5	0.93%	731.5	0.93%	738.3	0.92%	745.1	0.92%	751.9	0.92%
Workers Comp/Unemploy/Other	15,538.7	15,621.1	17,847.4	18,847.4	22,090.1	24,412.5	28,388.1	30,271.3	32,597.6	33,267.6	38,350.4	15.29%	38,350.4	15.29%	41,064.9	7.08%	44,070.9	7.32%	51,307.3	16.42%
Total Benefits	(502.9)	(612.6)	(874.3)	(927.5)	(1,428.2)	(1,498.6)	(1,834.6)	(2,142.6)	(2,366.6)	(2,487.6)	(2,745.6)	9.92%	(2,745.6)	9.92%	(3,037.4)	10.63%	(3,361.8)	10.63%	(3,722.5)	10.73%
Net Benefits	15,035.8	15,008.5	16,973.1	17,920.0	20,666.9	22,914.5	24,553.5	26,128.2	30,201.0	30,767.4	35,604.8	15.72%	35,604.8	15.72%	38,027.5	6.80%	40,709.1	7.05%	47,584.8	16.89%
Prof. & Tech. Services	5,774.5	6,372.1	7,008.3	7,665.2	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	11,155.3	11,782.4	5.53%	11,782.4	5.53%	12,268.1	4.12%	12,774.9	4.13%	13,304.0	4.14%
Substituted Service	724.9	766.0	833.1	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,846.1	1,965.2	6.35%	1,965.2	6.35%	2,022.1	3.00%	2,082.8	3.00%	2,145.3	3.00%
Contracted Therapeutic Staff	159.1	196.6	394.7	567.3	657.3	748.7	461.9	523.9	682.3	475.0	498.8	5.00%	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	363.8	473.9	503.4	528.2	5.00%	528.2	5.00%	564.6	5.00%	582.3	5.00%	611.4	5.00%
CCIU - Special Education Programs	2,691.8	2,602.2	3,068.7	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,365.5	3,533.8	5.00%	3,533.8	5.00%	3,710.5	5.00%	3,898.0	5.00%	4,090.8	5.00%
Due Process Hearings	13.7	63.3	285.1	388.1	404.8	363.7	411.7	332.4	507.9	610.7	641.2	5.00%	641.2	5.00%	673.0	5.00%	707.0	5.00%	742.3	5.00%
Early Intervention	109.4	95.2	138.1	105.7	258.7	217.2	159.1	224.6	196.2	220.4	231.4	1.87%	231.4	1.87%	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	395.6	410.8	380.0	399.0	-3.94%	399.0	-3.94%	419.0	5.00%	439.9	5.00%	461.9	5.00%
Alternative Education - Special Ed	205.6	335.1	424.2	242.4	547.1	519.2	682.9	748.1	879.9	741.7	778.8	5.00%	778.8	5.00%	817.7	5.00%	858.6	5.00%	901.6	5.00%
Alternative Education - Reg	430.4	378.6	421.1	453.3	447.0	159.3	524.2	342.3	251.3	240.6	247.8	3.00%	247.8	3.00%	255.3	3.00%	262.9	3.00%	270.8	3.00%
Tax Collection	321.3	327.9	199.1	261.1	287.9	308.9	288.1	228.2	255.0	365.3	378.2	3.00%	378.2	3.00%	387.5	3.00%	398.1	3.00%	411.1	3.00%
Legal	777.2	840.2	1,142.4	943.9	833.3	1,170.6	1,351.6	1,415.8	1,814.5	1,811.7	1,960.4	8.21%	1,960.4	8.21%	2,019.2	3.00%	2,079.8	3.00%	2,142.1	3.00%
Other	2,617.9	2,764.7	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,655.0	4,831.5	5,288.4	5,263.8	1.06%	5,263.8	1.06%	5,784.7	10.09%	6,397.2	10.40%	7,081.6	10.70%
Purchased Property Services	1,525.3	1,407.7	1,746.1	1,688.7	1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	3,087.6	3,076.5	-0.39%	3,076.5	-0.39%	3,536.9	15.00%	4,087.5	15.00%	4,677.6	15.00%
Electricity	206.5	219.0	227.9	235.5	251.3	287.7	302.3	346.5	403.5	407.3	419.5	3.00%	419.5	3.00%	432.1	3.00%	445.1	3.00%	458.4	3.00%
Water/Sewer	73.8	67.4	70.5	79.3	89.9	90.5	146.1	136.0	155.0	190.0	199.5	5.00%	199.5	5.00%	209.5	5.00%	218.9	5.00%	230.9	5.00%
Trash Removal	6.7	150.2	186.7	200.1	211.7	222.0	228.8	77.9	0.8	100.8	103.8	3.00%	103.8	3.00%	106.9	3.00%	110.1	3.00%	113.5	3.00%
Office Rental	805.5	879.4	1,024.3	1,102.8	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,422.6	1,465.3	3.00%	1,465.3	3.00%	1,599.3	3.00%	1,654.6	3.00%	1,601.2	3.00%
Other	12,639.7	14,608.5	16,344.3	16,420.4	17,563.8	18,747.4	21,040.7	21,638.2	23,873.7	25,668.2	27,590.2	7.49%	27,590.2	7.49%	29,116.8	5.53%	30,776.8	5.70%	32,636.6	6.04%
Other Services	800.7	1,872.7	2,735.2	3,268.8	3,788.0	4,305.9	4,691.2	4,495.5	5,470.3	6,017.4	6,844.0	15.40%	6,844.0	15.40%	7,475.0	7.65%	8,083.0	8.13%	8,835.0	9.30%
Charter Schools	388.7	1,150.1	1,025.1	1,102.3	1,152.5	1,679.1	1,936.6	2,195.6	2,247.9	2,562.0	2,638.9	3.00%	2,638.9	3.00%	2,718.1	3.00%	2,799.5	3.00%	2,883.6	3.00%
Tuition: Special Education	951.4	814.3	688.1	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	1,549.9	8.74%	1,549.9	8.74%	1,685.1	9.00%	1,836.8	9.00%	2,002.1	9.00%
Tuition: CAT	56.3	95.8	53.1	50.0	84.9	21.2	25.5	25.5	25.5	25.5	25.5	0.00%	25.5	0.00%	25.5	0.00%	25.5	0.00%	25.5	0.00%

West Chester Area School District
 Comparison of Expenses
 2008-07 to 2011-12

Supplies	3,452.9	3,631.9	3,980.6	4,455.2	5,130.1	4,641.8	5,459.0	5,025.7	6,404.7	6,655.9	32.44%	6,692.5	0.55%	7,587.8	13.08%	7,061.4	-6.89%	7,423.9	5.13%
Heating Fuel	409.5	615.7	476.4	493.0	659.0	571.1	936.7	1,235.9	1,060.1	1,325.2	7.23%	1,126.6	-14.89%	1,160.4	3.00%	1,195.2	3.00%	1,231.1	3.00%
Other Operations/Maint Supplies	467.5	496.7	504.5	576.1	814.9	657.1	738.5	818.5	925.6	889.6	8.59%	925.2	4.00%	982.2	4.00%	1,000.7	4.00%	1,040.7	4.00%
Educational	1,091.1	554.0	500.6	1,662.8	1,295.5	1,429.0	2,341.7	2,010.9	2,591.9	2,260.2	12.40%	2,189.5	-3.13%	2,277.1	4.00%	2,368.2	4.00%	2,462.9	4.00%
Administrative/Software	121.7	418.7	763.4	1,034.2	324.8	235.8	303.5	353.1	464.8	539.2	52.69%	638.7	18.47%	664.3	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	2,897.6	1,640.9	2,097.0	2,120.7	1,725.0	1,632.6	403.0	403.0	1,290.0	1,290.0	#####	1,560.1	#DIV/0!	1,806.9	15.82%	2,061.1	14.07%	2,322.9	12.70%
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	20,859.0	21,343.6	20,106.0	22,633.8	6.04%	24,441.5	7.99%	25,549.9	4.54%	26,425.1	3.43%	27,338.5	3.46%
Bond payments	9,555.8	10,840.8	11,974.4	12,080.5	13,854.0	16,571.0	20,117.0	19,825.5	20,106.0	22,633.8	14.17%	24,441.5	7.99%	25,549.9	4.54%	26,425.1	3.43%	27,338.5	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						#DIV/0!				
TOTAL EXPENSE	111,648.6	118,825.1	131,275.7	134,889.4	143,810.1	154,021.4	164,336.4	174,351.5	185,441.7	191,812.4	10.01%	204,844.3	6.79%	214,194.2	4.56%	222,667.4	3.97%	236,699.8	6.29%
	0.0	(0.0)	(0.0)	(0.0)															

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)	-	-
		2006-07 AFR	2007-08 AFR	2008-09 AFR	2009-10 AFR	2010-11 AFR
Special Education		25,392,337	28,529,539	28,906,016	30,351,317	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	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-
Retund from Litigation	-	-	-	(187,941)	80,603	-	-	-	-	-	-
Arbitrage Rebate	1,344,466	2,036,314	2,977,475	2,976,881	2,025,750	1,182,012	1,182,012	1,809,254	1,633,735	828,770	762,520
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 2,237,140	\$ 2,036,314	\$ 3,719,522	\$ 4,307,004	\$ 3,175,452	\$ 2,115,996	\$ 1,182,012	\$ 1,809,254	\$ 1,633,735	\$ 828,770	\$ 762,520
Expenditures and Fund Transfers											
Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Payments (Cap Int)	-	1,042,300	-	1,658,859	3,633,680	900,000	900,000	89,500	-	-	-
Transfer to fund Technology Equipment	1,725,025	1,638,988	-	-	-	1,600,000	1,600,000	500,000	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-
Facility repairs and maint	-	-	-	1,875,546	(22,811)	-	-	2,080,130	2,091,034	2,153,765	2,218,378
Transfer to Capital Projects Fund (CAP INT.)	-	-	595,031	-	-	-	-	-	-	-	-
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)	\$ (1,317,988)	\$ (810,376)	\$ (457,299)	\$ (1,324,995)	\$ (1,455,858)
Project Fund Balance at July 1	\$ 13,049,248	\$ 13,561,363	\$ 12,916,399	\$ 16,040,880	\$ 16,813,479	\$ 14,357,245	\$ 16,378,062	\$ 15,060,074	\$ 14,249,698	\$ 13,792,399	\$ 12,467,404
Projected Fund Balance at June 30	\$ 13,561,363	\$ 12,916,399	\$ 16,040,880	\$ 16,813,479	\$ 16,378,062	\$ 13,973,241	\$ 15,060,074	\$ 14,249,698	\$ 13,792,399	\$ 12,467,404	\$ 11,011,546

Financial Summary all Funds

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09	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	144.8	153.9	162.4	171.2
Other	11.6	11.7	13.5	12.6	11.9	9.7	9.7	9.8	10.3	10.7	11.2
Cash Reserve	1.5	(1.8)	(0.5)	(0.8)	2.1	2.8	2.8	1.1	-	(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	15.0	14.2	13.8	12.5
Inflow	-	-	3.7	4.3	3.1	2.1	1.1	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	-	-	-	-	-
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	1.8	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	15.0	14.2	13.8	12.5	11.1
Operating Cash Reserve											
Beginning Balance	8.0	6.5	8.3	8.8	9.6	6.7	7.5	4.7	3.6	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	2.9	1.1	-	(1.5)	-
Transfer from Operating Budget	-	1.8	0.5	-	-	-	-	-	-	-	-
Ending Balance	6.5	8.3	8.8	9.6	7.5	5.1	4.7	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	-	18.38	19.37	20.25	21.18
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94	-	14.62	15.23	15.80	16.51
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	4.2%	6.7%	-	9.0%	5.4%	4.5%	4.6%
Delaware County		7.3%	6.5%	-5.4%	7.7%	9.0%	-	12.9%	4.1%	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)								6.6	1.9	0.7	0.8
Act 1 Exceptions								(4.4)	(0.6)	(0.8)	(2.3)
Shortfall								2.2	1.3	(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	7,657,115	7,721,488	7,795,263
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%

