

West Chester Area School District
Revenue History and Forecast

	A	I	J	K	L	M	N	O	P	Q		R		S		T	
										Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
1		Actual	2002-03	2003-04	2004-05	Actual	2006-07	Actual	2008-09	Projected	2009-10	Estimated	2010-11	Estimated	2011-12	Estimated	2012-13
2		109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	158,145.1	160,069.8	171,010.4	181,396.8	190,903	204,464	176,098.2	174,450.7	161,864.3	164,715	18,980.1
3	Local	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	133,155.6	133,498.3	145,353.5	154,875.8	163,479.6	174,450.7	154,875.8	153,292.2	161,864.3	164,715	18,980.1
4	Real Estate	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	131,455.6	131,455.6	143,823.5	153,292.2	161,864.3	174,450.7	153,292.2	153,292.2	161,864.3	164,715	18,980.1
5	Current	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,700.0	2,042.7	1,530.0	1,583.6	1,615.2	1,647.5	1,583.6	1,583.6	1,615.2	1,647.5	18,980.1
6	Interim	12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	16,945.8	17,695.8	17,369.4	17,890.5	18,427.2	18,980.1	17,890.5	17,890.5	18,427.2	18,980.1	2,979.9
7	Earned Income	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	2,700.0	3,700.0	2,808.0	2,808.0	2,864.2	2,979.9	2,864.2	2,864.2	2,921.4	2,979.9	3,252.8
8	Real Estate Transfer	2,845.2	2,619.0	2,348.2	2,568.5	2,442.6	2,890.1	2,890.1	2,976.8	2,890.1	2,976.8	3,066.1	2,890.1	3,066.1	3,158.1	3,252.8	3,252.8
9	Delinquent Taxes	617.6	438.1	935.6	2,250.4	3,234.1	1,807.4	1,683.0	1,843.5	1,807.4	1,843.5	2,027.9	1,843.5	2,027.9	2,230.7	2,453.8	2,453.8
10	Investment Earnings	1,019.1	1,178.8	825.7	710.9	652.1	646.2	602.6	659.1	646.2	659.1	672.3	659.1	672.3	685.8	695.5	695.5
11	Other	21,368.5	22,058.2	24,494.2	24,473.2	26,077.6	26,195.8	25,765.6	26,615.8	26,195.8	27,193.8	27,610	27,193.8	27,610	27,610	34,044	34,044
12	State	18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	20,862.6	20,357.3	20,925.9	20,862.6	20,925.9	21,651.5	21,380.2	21,651.5	21,651.5	22,187.1	22,187.1
13	Student Subsidies	6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	6,947.5	7,191.1	7,050.1	7,191.1	7,481.6	7,334.9	7,481.6	7,481.6	7,631.3	7,631.3
14	Basic Instruction	4,805.4	4,724.3	4,781.4	4,908.9	5,004.1	5,006.2	5,203.2	5,106.3	5,006.2	5,106.3	5,312.6	5,208.5	5,312.6	5,312.6	5,418.9	5,418.9
15	Special Education	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	45.0	45.0	45.0
16	Tuition Private Home Placet	5,220.7	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,325.4	4,678.5	4,678.5	4,678.5	4,772.1	4,772.1	4,867.5	4,867.5	4,964.9	4,964.9
17	Transportation	280.1	332.3	331.7	311.9	305.6	299.9	307.2	299.9	299.9	299.9	299.9	299.9	299.9	299.9	299.9	299.9
18	Medical, Dental & Nurse	795.5	922.3	1,953.2	1,694.6	1,334.2	1,539.5	1,561.6	1,456.1	1,539.5	1,456.1	1,539.5	1,227.1	1,539.5	1,058.5	1,058.5	1,058.5
19	Rent	817.7	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,619.1	1,805.2	1,619.1	1,805.2	2,149.0	2,149.0	2,149.0	2,242.5	2,424.9	2,424.9
20	Charter Schools	-	-	272.9	272.9	339.8	348.3	348.3	343.8	343.8	343.8	343.8	343.8	343.8	343.8	343.8	343.8
21	Accountability Grants	255.9	12.1	0.3	0.7	408.0	280.5	-	-	280.5	-	-	-	-	-	-	-
22	Other	3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,408.3	5,689.9	5,333.2	5,689.9	5,813.6	5,813.6	5,958.2	5,958.2	11,857.1	11,857.1
23	Teacher Subsidies	2,647.3	2,864.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,501.8	3,258.9	3,501.8	3,675.8	3,583.7	3,675.8	3,771.6	3,771.6	3,771.6
24	Social Security	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	2,188.1	2,074.4	2,188.1	2,229.9	2,229.9	2,229.9	2,282.4	2,282.4	2,282.4
25	Retirement	2,690.2	3,011.5	3,964.6	3,633.6	3,878.6	4,231.6	3,982.4	4,055.4	4,176.4	4,055.4	3,929.4	3,929.4	3,953.9	3,953.9	3,970.9	3,970.9
26	Federal	1,542.9	1,352.4	1,733.0	1,299.4	1,523.7	1,988.5	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8	1,752.8
27	Title I	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	355.6	355.6	355.6
28	Title II	636.9	961.2	1,311.9	1,314.2	1,228.5	1,277.7	1,277.7	1,278.5	1,277.7	1,278.5	1,278.5	1,291.3	1,304.2	1,304.2	1,317.2	1,317.2
29	IDEA	32.0	162.9	336.2	455.8	594.5	645.0	451.0	523.2	645.0	523.2	394.4	394.4	396.0	396.0	400.0	400.0
30	MA Direct Services/Time Study	159.2	185.4	211.4	160.2	174.9	145.3	145.3	145.3	145.3	145.3	145.3	145.3	145.3	145.3	145.3	145.3
31	Other	133,146.6	140,568.7	155,071.8	164,843.4	175,186.9	183,305.0	189,817.8	201,681.6	188,517.3	201,681.6	212,520.0	212,520.0	222,466.3	222,466.3	242,479.3	242,479.3
32	Local Taxes & Subsidies	1,743.0	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	2,536.5	1,220.1	3,664.3	1,220.1	-	-	(1,500.0)	(1,500.0)	-	-
33	Draw From Reserves	2,120.7	1,725.0	1,639.0	-	-	-	900.0	89.5	900.0	-	-	-	-	-	-	-
34	Capital Reserve Fund - technology	(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	1,636.5	1,130.6	900.0	-	-	-	-	(1,500.0)	-	-
35	Capital Reserve Fund - technology	134,889.6	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	192,354.3	202,901.8	192,181.7	202,901.8	212,520.0	212,520.0	220,966.3	220,966.3	242,479.3	242,479.3
36	Capital Reserve Contribution	135,287.3	142,293.7	156,710.8	164,843.4	175,186.9	183,305.0	190,717.8	201,771.1	189,417.3	201,771.1	212,520.0	212,520.0	222,466.3	222,466.3	242,479.3	242,479.3
37	Operating Cash Reserve	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	4,790.6	7,495.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
38	TOTAL REVENUE	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	3,600.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
39	TOTAL REVENUE (W/O CASH RESERVE)	(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.6	1,636.5	1,130.6	900.0	-	-	-	(1,500.0)	(1,500.0)	-	-
40	Beginning Fund Balance	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	4,790.6	7,495.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
41	Ending Fund Balance	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	3,600.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
42		(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.6	1,636.5	1,130.6	900.0	-	-	-	(1,500.0)	(1,500.0)	-	-
43		7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	4,790.6	7,495.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
44		(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.6	1,636.5	1,130.6	900.0	-	-	-	(1,500.0)	(1,500.0)	-	-
45		7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	4,790.6	7,495.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0
46		(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.6	1,636.5	1,130.6	900.0	-	-	-	(1,500.0)	(1,500.0)	-	-
47		7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	4,790.6	7,495.0	4,790.6	3,600.0	3,600.0	3,600.0	3,600.0	5,100.0	5,100.0

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	143,824		153,292	161,864	174,451
11	Gross tax to be levied				136,365	149,195		159,017	167,909	180,965
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	139,807		149,011	157,344	169,579
18	Delaware Cnty Levy				8,279	9,388		10,006	10,565	11,387
19					136,365	149,195		159,017	167,909	180,965
20	Millage Calculation									
21	Chester Cnty tax levy				128,087	139,807	Prior Month	149,011	157,344	169,579
22	Chester Cnty assessed value				7,601,407	7,657,115	Millage	7,721,488	7,795,263	7,855,742
23							Forecast			
24	Chester County Millage				16.85	18.26	18.38	19.30	20.18	21.59
25	Previous Year Millage				15.79	16.85	-0.12	18.26	19.30	20.18
26										
27	Chester Cnty Mill Increase				1.06	1.41		1.04	0.89	1.40
28	% increase				6.7%	8.4%	-0.7%	5.7%	4.6%	6.9%
29	Delaware Cnty Tax levy				8,279	9,388		10,006	10,565	11,387
30	Delaware Cnty Assessed Value				639,590	646,101		659,647	671,063	676,856
31										
32	Delaware County Millage				12.94	14.53	14.62	15.17	15.74	16.82
33	Previous Yr Millage				11.87	12.94	-0.09	14.53	15.17	15.74
34										
35	Delaware Cnty Mill Increase				1.07	1.59		0.64	0.58	1.08
36	% increase				9.0%	12.3%	-0.6%	4.4%	3.8%	6.9%
37										
38										
39	Multi County Millage re-balancing				127,785					
40					8,581					
41										
42	Chester County Millage Re-balanced				16.81	18.26				
43	Chester Cnty Mill Increase				16.85	1.41				
44	% increase					8.61%				
45										
46	Delaware County Millage Re-balanced				13.42	14.53				
47	Delaware Cnty Mill Increase					1.11				
48	% increase					8.31%				
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
January 09

<u>Expenses</u>	
<i>Reduce software purchases</i>	<i>(41,613)</i>
<i>Increase Classroom to the Future equipment</i>	<i>280,500</i>
<i>Increase salary expense</i>	<i>130,413</i>
Total Expense Change	369,300

<u>Revenues</u>	
<i>Increase Classroom to the future grant</i>	<i>280,500</i>
<i>Increase transportation subsidy</i>	<i>72,500</i>
<i>Increase rental subsidy</i>	<i>10,100</i>
<i>Increase medical/dental subsidy</i>	<i>10,700</i>
<i>Decrease PA accountability funding</i>	<i>(4,500)</i>
Total Revenue Changes	369,300

Net Change in Projection - January 09 **(0)**

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

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

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

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

<u>Revenues</u>	
Increase PURTA Revenue	43,600
Increase Transfer Tax	100,000
Decrease Interest Income	(106,000)
Decrease Earned Income	(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>
<i>Total Expense Change</i>	<i>150,000</i>

<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>
<i>Total Revenue Changes</i>	<i>(1,118,000)</i>

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

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL	MILL VAL	+/-	+/-	COMMERCIAL	MILL VAL	+/-	+/-
		AMOUNT	PERCENT			AMOUNT	PERCENT
2002-03	1,348,643			2002-03	3,887		
2003-04	1,397,096	48,453	3.47%	2003-04	3,887	-	0.00%
2004-05	1,432,302	35,206	2.46%	2004-05	3,887	-	0.00%
2005-06	1,475,019	42,717	2.90%	2005-06	3,887	-	0.00%
2006-07	1,486,692	11,673	0.79%	2006-07	3,887	-	0.00%
2007-08	1,529,772	43,080	2.82%	2007-08	3,887	-	0.00%
2008-09	1,559,772	30,000	1.92%	2008-09	3,887	-	0.00%
2009-10	1,590,480	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%
RESIDENTIAL				RESIDENTIAL			
	MILL VAL	+/-	+/-		MILL VAL	+/-	+/-
		AMOUNT	PERCENT			AMOUNT	PERCENT
2003-04	5,588,625			2003-04	419,155		
2004-05	5,726,068	137,443	2.40%	2004-05	459,262	40,107	8.73%
2005-06	5,817,319	91,251	1.57%	2005-06	511,840	52,578	10.27%
2006-07	5,908,516	91,196	1.54%	2006-07	589,565	77,725	13.18%
2007-08	5,972,546	64,030	1.07%	2007-08	623,985	34,420	5.52%
2008-09	6,011,370	38,824	0.65%	2008-09	635,703	11,718	1.84%
2009-10	6,036,370	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%
OTHER				OTHER			
	MILL VAL	+/-	+/-		MILL VAL	+/-	+/-
		AMOUNT	PERCENT			AMOUNT	PERCENT
2003-04	74,596			2003-04	-		#DIV/0!
2004-05	49,737	(24,859)	-49.98%	2004-05	-		#DIV/0!
2005-06	89,609	39,872	44.50%	2005-06	-		#DIV/0!
2006-07	39,295	(50,313)	-128.04%	2006-07	-		#DIV/0!
2007-08	30,265	(9,030)	-29.84%	2007-08	-		#DIV/0!
2008-09	30,265	-	0.00%	2008-09	-		#DIV/0!
2009-10	30,265	-	0.00%	2009-10	-		#DIV/0!
2010-11	30,265	-	0.00%	2010-11	-		#DIV/0!
2011-12	30,265	-	0.00%	2011-12	-		#DIV/0!
2012-13	30,265	-	0.00%	2012-13	-		#DIV/0!
	Average increase		-18.15%		Average increase		#DIV/0!
TOTAL				TOTAL			
	MILL VAL	+/-	+/-		MILL VAL	+/-	+/-
		AMOUNT	PERCENT			AMOUNT	PERCENT
2003-04	7,060,317			2003-04	423,042		
2004-05	7,208,107	147,790	2.05%	2004-05	463,149	40,107	8.66%
2005-06	7,381,947	173,840	2.35%	2005-06	515,727	52,578	10.19%
2006-07	7,434,503	52,556	0.71%	2006-07	593,452	77,725	13.10%
2007-08	7,532,583	98,080	1.30%	2007-08	627,872	34,420	5.48%
2008-09	7,601,407	68,824	0.91%	2008-09	639,590	11,718	1.83%
2009-10	7,657,115	55,708	0.73%	2009-10	646,101	6,511	1.01%
2010-11	7,721,488	64,373	0.83%	2010-11	659,647	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
2	<u>Expense Assumptions</u>											
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		0.2	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)			1,038,018	1,081,309	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			6.30%	6.30%	6.30%	6.30%					
44	Vision			4.30%	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			4.78%	4.76%	4.75%	16.40%					
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 salary increases											

	Avg New Hire Salary 2008-09	Average Salary 2008-09
<u>Average Salaries</u>		
Administration	99,840	103,834
Teachers	47,035	65,584
Non-Bargaining	55,000	
Support Staff	21,784	
Crafts/Trades	34,148	

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

	A	B	C	D	E	F	G	H	I	J	K	L
62												
63	Professional and Technical Services - 300			% Increase Assumptions								
64				2009-10	2010-11	2011-12	2012-13					
65		Special Education Services		5.00%	5.00%	5.00%	5.00%					
66		Other categories		3.00%	3.00%	3.00%	3.00%					
67												
68												
69	Purchased Property Services - 400			% Increase Assumptions								
70				2009-10	2010-11	2011-12	2012-13					
71		Electricity		3.00%	15.00%	15.00%	15.00%					
72		Trash Collection		5.00%	5.00%	5.00%	5.00%					
73		Other categories		3.00%	3.00%	3.00%	3.00%					
74												
75	Other Purchased Services - 500			% Increase Assumptions								
76				2009-10	2010-11	2011-12	2012-13					
77		Special Ed Tuitions		3.00%	3.00%	3.00%	3.00%					
78		Insurances		5.00%	5.00%	5.00%	5.00%					
79		CAT Tuitions		6.00%	6.00%	6.00%	6.00%					
80		Bussing		5.00%	5.00%	5.00%	5.00%					
81		Telephone and Postage		3.00%	3.00%	3.00%	3.00%					
82		Other Categories		3.00%	3.00%	3.00%	3.00%					
83		Charter School Enrollment		560	575	590	620					
84		Charter School Tuition		12,400	13,000	13,700	14,250					
85		Cat Tuitions from CCIU 2/07		1,549,700	1,685,100	1,836,759	2,002,067					
86												
87												
88												
89	Supplies - 600			% Increase Assumptions								
90				2009-10	2010-11	2011-12	2012-13					
91		Educational/Admin Supplies&Software		4.00%	4.00%	4.00%	4.00%					
92		Gas and Oil		-8.85%	3.00%	3.00%	3.00%					
93		Admin and Other Categories		4.00%	4.00%	4.00%	4.00%					
94		Curriculum Proposal Amount		1,559,400	2,240,600	1,532,800	1,686,080					
95												
96	Property - 700			% Increase Assumptions								
97				2009-10	2010-11	2011-12	2012-13					
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%					
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%					
100		Phase in General Fund Maint Projects		400,000	200,000	200,000	200,000					
101	* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund											
102												
103												
104	800 Other Object Dues and Fees			% Increase Assumptions								
105				2009-10	2010-11	2011-12	2012-13					
106				3.00%	3.00%	3.00%	3.00%					
107												
108	* After the budget release for the current year, % increases no longer apply and are replaced with											
109	actual budget amounts											

Revenue Assumptions

<u>Local</u>	2009-10	2010-11	2011-12	2012-13
Collection Factor	96.40%	96.40%	96.40%	96.40%
Interim Taxes	-10.00%	3.50%	2.00%	2.00%
Earned Income tax	2.50%	3.00%	3.00%	3.00%
Transfer Tax	4.00%	2.00%	2.00%	2.00%
Delinquent Taxes	3.00%	3.00%	3.00%	3.00%
Investment Earnings	2.00%	10.00%	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	(0.30)		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		\$49,476	\$50,418	\$50,499	\$51,480
Average Teacher Salary	\$65,584		\$68,987	\$70,301	\$71,755	\$73,267
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			\$9,895	\$0	\$0	\$0
Non-Bargaining						
Average New Hire Salary	\$55,000		\$57,200	\$59,488	\$61,868	\$64,342
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
Support Staff						
Average New Hire Salary	\$21,784		\$22,549	\$23,227	\$24,156	\$25,123
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
Crafts/Trades						
Average New Hire Salary	\$34,148		\$35,377	\$36,651	\$38,117	\$39,642
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
918,804.00						
Teacher Staffing Changes Detail						
Salary before Attrition	63,580,619		64,786,711	66,048,931	67,306,327	68,698,580
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	63,498,693	64,717,622	66,056,327	67,448,580
Increase with Attrition			5.19%	1.90%	2.07%	2.11%
Staffing changes	(1,231,978)		9,895	-	-	-
Teacher Salary (with attrition & Staffing Changes)	60,366,161	61,284,965	63,508,588	64,717,622	66,056,327	67,448,580
Increase with Attrition & Staffing Changes			3.63%	1.90%	2.07%	2.11%

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	7,031,029	7,305,191	7,597,399	7,901,295	8,217,346
Admin Additions			-	-	-	-
Total Administration Salaries	7,081,496	7,031,029	7,305,191	7,597,399	7,901,295	8,217,346
Teacher Staff Salaries	61,598,139	61,284,965	63,498,693	64,717,622	66,056,327	67,448,580
Extra Duty Pymnts (123)	1,011,702	1,011,702	1,215,323	1,238,460	1,264,077	1,290,720
Sabbatical Pymnts (124)	274,736	274,736	282,978	288,365	294,330	300,534
Subject Chair Pymnts (125)	420,622	420,622	432,395	440,627	449,741	459,220
Severance Pymnts (127)	382,920	382,920	394,408	401,916	410,230	418,877
Supplemental Contracts (135)	2,167,299	2,167,299	2,253,991	2,296,901	2,344,413	2,393,826
Teacher Additions	(1,231,978)		9,895	-	-	-
Total Teaching Salaries	64,623,440	65,542,245	68,087,683	69,383,891	70,819,119	72,311,757
Reg Salaries (141)	2,966,716	2,966,716	2,978,523	3,097,664	3,221,570	3,350,433
Overtime (143)		-				
Technical	2,966,716	2,966,716	2,978,523	3,097,664	3,221,570	3,350,433
Reg Salaries (151)	2,934,775	2,926,375	2,868,632	2,954,977	3,073,176	3,196,104
Temporary salaries (152)	86,400	86,400	75,302	77,569	80,671	83,898
Overtime (153)	13,040	13,040	25,438	26,204	27,252	28,342
Aides (154),(155)	3,267,911	3,332,911	3,500,486	3,605,851	3,750,085	3,900,088
Technology Aides (158)	317,253	317,253	315,730	325,233	338,243	351,772
Office Clerical	6,619,380	6,675,980	6,785,588	6,989,834	7,269,427	7,560,204
Reg Salaries Oper & Maint(161)	5,024,514	5,024,514	5,363,659	5,556,751	5,779,021	6,010,182
Temporary salaries (162)	191,000	191,000	184,000	190,624	198,249	206,179
Overtime (163)	210,900	210,900	234,900	243,356	253,091	263,214
Reg Salaries Technology (168)	590,975	590,975	610,898	632,890	658,206	684,534
Crafts and Trades	6,017,389	6,017,389	6,393,457	6,623,622	6,888,567	7,164,110
Total Salary Expense	87,308,421	88,233,358	91,550,442	93,692,409	96,099,978	98,603,850
% Increase		1.06%	3.76%	2.34%	2.57%	2.61%

86,451,707

Positions	School Administration	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget					
					ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other
Superintendent	2360	111	52		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Assistant Superintendent - Secondary Ed	2360	111	52B		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Secondary Director of Education	2360	111	52B		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elementary Director of Education	2360	111	52E		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
Human Resources Director/Prog Director	2340	111	54		-	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Business Affairs Director/Asst. Director	2500	111	55		-	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Facilities & Operations Director	2610	111	71		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Student Service Director	2110	111	18		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Total					10.00	9.00	15.00	10.00	44.00	-	-	-	-	-	-	-	10.00	44.00
Elem Literacy Coordinator	2260	111	6		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Elem Math, science and Assessment	2260	111			-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Program Director - Prof Development	2260	111			-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Math	2260	111	15		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
World Language	2260	111	07		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Technology Coordinator	2270	111	10		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Program Director - Communications	2370	111	52		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
IT Services Coordinator	2840	111	50z		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
ESL	2260	111	02		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Special Education Supervisors	1200	111	21		-	-	-	-	4.00	-	-	-	-	-	-	-	4.00	4.00
Special Education Supervisors	1200	111	35		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gifted	1243	111	21A		-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Athletic Director	3200	111	30S		-	-	-	-	3.00	-	-	-	-	-	-	-	3.00	3.00
Total					10.00	9.00	18.00	13.00	16.00	-	-	-	-	-	-	-	13.00	16.00
Management Total					10.00	9.00	18.00	23.00	60.00	-	-	-	-	-	-	-	23.00	60.00
Regular Ed Classroom Tchrs																		
Full Day KG	1100	121	08F		5.00	-	-	-	-	-	-	-	-	-	-	-	-	5.00
1/2 Day KG	1100	121	09		16.50	-	-	-	-	-	-	-	-	-	-	-	-	16.50
General	1100	121	09		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1st Grade	1100	121	09		39.00	-	-	-	-	-	-	-	-	-	-	-	-	39.00
2nd Grade	1100	121	09		38.00	-	-	-	-	-	-	-	-	-	-	-	-	38.00
3rd Grade	1100	121	09		37.00	-	-	-	-	-	-	-	-	-	-	-	-	37.00
4th Grade	1100	121	09		34.00	-	-	-	-	-	-	-	-	-	-	-	-	34.00
5th Grade	1100	121	09		36.00	-	-	-	-	-	-	-	-	-	-	-	-	36.00
Eng/Lang Arts	1100	121	06		5.00	24.40	34.00	-	64.40	-	-	-	-	-	-	-	-	64.40
Reading Specialist/Teacher	1100	121	06A		13.50	19.20	9.00	-	41.70	-	-	-	-	-	-	-	-	41.70
Reading Specialist (K-2)	1100	121	06B		9.00	-	-	-	9.00	-	-	-	-	-	-	-	-	9.00
Math Resource Specialists/Math Teachers	1100	121	15		10.00	30.60	34.50	-	75.10	-	-	-	-	-	-	-	-	75.10
Science	1100	121	19		1.00	20.20	39.60	1.00	61.80	-	-	-	-	-	-	-	-	61.80
Social Studies	1100	121	20		9.80	5.60	2.60	-	18.00	-	-	-	-	-	-	-	-	18.00
Music-Vocal	1100	121	16A		10.00	4.60	4.40	-	19.00	-	-	-	-	-	-	-	-	19.00
Music-Instrumental	1100	121	16B		9.80	7.10	8.70	-	25.60	-	-	-	-	-	-	-	-	25.60
Art	1100	121	01		-	5.40	-	-	5.40	-	-	-	-	-	-	-	-	5.40
World Language	1100	121	07		11.00	6.87	10.70	-	28.57	-	-	-	-	-	-	-	-	28.57
Computer/Tech Ed	1100	121	10		1.00	-	4.00	-	5.00	-	-	-	-	-	-	-	-	5.00
Phys Ed	1100	121	17A		-	9.53	8.00	-	17.53	-	-	-	-	-	-	-	-	17.53
Adaptive PE	1100	121	11		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1100	121	11A		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adaptive Health	1100	121	11A		-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESL	1100	121	02		10.00	3.80	4.20	-	18.00	-	-	-	-	-	-	-	-	18.00
General Additions	1490	121	35		4.60	-	-	-	4.60	-	-	-	-	-	-	-	-	4.60
HELP Program	1100	121	22		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TITLE 1 (federal prog) & FD KG					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10	25.70
					5.00	16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80	60.80	18.10
					16.50	39.00	38.00	37.00	34.00	36.00	64.40	41.70	9.00	75.10	61.80			

Positions	Func	Acct	Prog	2008-09 Actual			2009-10 Additions/Deletions			09-10 Budget			Total			
				ELM Elem	MID Middle	HS High	ELM Elem	MID Middle	HS High	ELM Elem	MID Middle	HS High		OTH Other		
Vocational/Ed Classroom Tch																
Farm and Cons Science	1340	121	12	300.20	170.50	222.70	0.20	-	-	-	222.70	300.40	170.50	222.70	4.00	697.60
Industrial Arts	1350	121	13	-	6.60	7.40	-	-	-	-	7.40	-	6.60	7.40	-	14.00
Business Education	1360	121	03	-	7.60	2.80	-	-	-	-	2.80	-	7.60	2.80	-	10.40
Marketing	1320	121	04	-	-	4.90	-	-	-	-	4.90	-	-	4.90	-	4.90
				-	-	2.40	-	-	-	-	2.40	-	-	2.40	-	2.40
Special Education Teachers																
Special Education (general)	1200	121	21	-	14.20	17.50	-	-	-	-	17.50	10.00	14.20	17.50	-	31.70
Autistic	1233	121	21C	6.00	2.00	1.00	-	6.00	-	-	-	6.00	2.00	1.00	-	6.00
Emotional Support	1231	121	21C	2.00	1.00	2.50	-	-	1.00	-	-	6.00	2.00	2.00	-	10.00
Life Skills	1211	121	21F	2.00	1.00	1.00	-	-	-	-	-	2.00	1.00	2.50	-	5.50
Learn Supp/ Life Skills	1241	121	21F	27.50	18.00	24.50	-	-	-	-	-	27.50	18.00	24.50	-	4.00
Speech & Language Therapist	1225	121	21	10.00	3.00	3.00	-	11.40	-	-	-	10.00	3.00	3.00	11.40	70.00
Gifted Program Teachers	1243	121	21A	47.50	25.00	32.00	-	18.40	1.00	-	-	47.50	25.00	33.00	18.40	17.00
Student Services																
Guidance Counselors	2120	121	18B	10.00	12.00	20.00	-	-	-	-	-	10.00	12.00	20.00	-	42.00
Certified Nurses (non-public)	2450	121	18D	-	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00
Certified Nurses (District)	2440	121	18D	6.60	3.00	3.20	-	0.80	-	-	-	6.60	3.00	3.20	0.80	13.60
Psychologists	2140	121	18E	9.80	3.00	3.00	-	1.60	-	-	-	9.80	3.00	3.00	1.60	17.40
Psychologists	2140	121	21D	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Worker	2160	121	18F	-	-	-	-	0.60	-	-	-	-	-	-	0.60	0.60
Social Worker (ma)	2160	121	35	10.00	3.00	3.00	-	-	-	-	-	10.00	3.00	3.00	-	16.00
Librarian	2250	121	14	36.40	21.00	29.20	-	5.00	-	-	-	36.40	21.00	29.20	5.00	91.60
Teacher Total				384.10	230.70	307.00	0.20	-	1.00	-	-	384.30	230.70	308.00	27.40	950.40
Secretarial Staff - Central Office and School Administration																
Sec to Superintendent	2360	151	52	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to the Asst Superintendent	2360	151	52B	-	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Sec to High School Dir of Education	2360	151	52B	-	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00
Sec to Middle School Dir of Education	2360	151	52B	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to Elementary Dir of Education	2360	151	52E	-	-	-	-	-	-	-	-	-	-	-	-	-
Sec to Principals and Asst. Principals	2380	151	40	10.00	9.00	9.00	-	1.00	-	-	-	10.00	9.00	9.00	1.00	1.00
Sec to Elementary Program Directors	2380	151	40	-	-	-	-	0.80	-	-	-	-	-	-	0.80	0.80
Sec to Technology Dir	2818	151	10	-	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Sec for Attendance	2130	151	18a	-	-	-	-	0.80	-	-	-	-	-	-	0.80	0.80
Sec for Guidance	2120	151	18b	-	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Sec to Facilities & Operations Dir	2610	151	71	-	-	6.00	-	-	-	-	-	-	-	-	6.00	6.00
Sec to Curriculum Supv.	2260	151	50	-	-	-	-	2.00	-	-	-	-	-	-	2.00	2.00
Sec to Special Ed Dir/Supervisors	1200	151	21	0.60	-	-	-	2.50	-	-	-	0.60	-	-	2.50	2.50
Sec to Instructional Technology Coordinator	2818	151	10	-	-	-	-	4.00	-	-	-	-	-	-	4.00	4.00
Sec to Gifted	1243	151	21A	-	-	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Sec to Medical Access	1200	151	35	-	-	-	-	1.40	-	-	-	-	-	-	1.40	1.40
Sec to Assessment	2260	151	50E	-	-	-	-	0.40	-	-	-	-	-	-	0.40	0.40
Sec to Title 1	2850	151	35	-	-	-	-	0.60	-	-	-	-	-	-	0.60	0.60
Sec to Athletic Director	3200	151	30S	-	-	3.00	-	-	-	-	-	-	-	-	(0.20)	(0.20)
Total				949.20	569.40	697.40	0.20	1.00	-	-	-	949.20	569.40	697.40	1.20	3.00

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											
Instructional & Non-Instructional Assistants														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Secretarial Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Instructional & Non-Instructional Assistants														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Full Day KG														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
ESL														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Autistic														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Emotional Support														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Life Skills														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Learn Supp/ Life Skills														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Special Ed														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Gifted Program														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Library Assistant														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
HS Library Assistant														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Office Assistant (Dis)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Student Services														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Case Workers														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
RN-LPN (non-public)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
RN-LPN (District)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Security Greeter														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office (Special Ed Programs)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Business Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Communications Office														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Communications Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Communications Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Transportation Office														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Transportation Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Transportation Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Transportation Office-NP (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Transportation Office-NP (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Human Resources Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Technology Office														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Technology Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Technology Office (Professional)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Technology Office (Hourly Support)														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Technology Associate														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Custodial & Maint Department														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Head Custodians/ Supervisors														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60
Total														60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60	18.50	22.50	18.50	60.60

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	7,003,609	7,167,469	7,351,648	7,543,195
Retirement	6,092,394	4,148,793	4,148,793	4,376,111	4,459,759	4,564,749	16,171,031
Tuition	887,148	1,087,761	1,087,761	1,173,982	1,232,681	1,294,315	1,359,031
Life & Disability	480,553	532,873	532,873	552,906	565,842	580,382	595,504
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,073	751,927
Total Benefit Expense	32,567,600	33,044,787	33,265,149	36,188,184	38,834,221	41,774,132	56,500,950
% Increase		33,044,787	2.14%	9.51%	7.31%	7.57%	35.25%

* 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	117,362	117,362	117,362	117,362
W/C, Unemp & Other							
Total Cost Share	2,366,649	2,521,273	2,497,791	2,745,647	3,037,431	3,361,829	3,722,501
					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)				9,895	0	0	0
Medical				-	-	-	-
Dental				-	-	-	-
Vision				-	-	-	-
Prescription				-	-	-	-
Social Security				757	-	-	-
Retirement				473	-	-	-
Tuition							
Life & Disability							
W/C, Unemp & Other				91	-	-	-
Total Benefit Expense				1,321	-	-	-
% 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	7,003,609	7,167,469	7,351,648	7,543,195
Retirement	6,092,394	4,148,793	4,148,793	4,376,111	4,459,759	4,564,749	16,171,031
Tuition	887,148	1,087,761	1,087,761	1,173,982	1,232,681	1,294,315	1,359,031
Life & Disability	356,576	419,763	419,763	435,544	448,480	463,020	478,142
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,073	751,927
Total Benefit Expense	30,200,952	30,523,514	30,767,358	33,442,537	35,796,789	38,412,303	52,778,450
% Increase			1.88%	9.56%	7.04%	7.31%	37.40%

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

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUNDS

o Assume inflationary increase as follows: 3%

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Actual	\$351,387	\$484,200	\$375,035	\$386,286	\$397,875	\$409,811
Budget						
Projection						
Forecast						

DEBT SERVICE

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

EXISTING DEBT SERVICE

	2008-09	2009-10	2010-11	2011-12	2012-13
PRINCIPAL AT 7/1/06					
12/98 \$3,220,000 GOB	\$46,855	\$14,083	\$655,000	\$0	\$0
4/02 \$27,660,000 GOB	\$214,231	\$198,961	\$1,160,000	\$1,220,000	\$0
1/02 \$ 15,690,000 GOB	\$309,425	\$165,068	\$3,955,000	\$320,000	\$0
4/03 \$29,990,000 GOB	\$1,196,428	\$1,196,265	\$5,000	\$1,630,000	\$2,020,000
6/03 A \$18,780,000 GOB	\$502,537	\$463,650	\$1,580,000	\$1,630,000	\$1,740,000
8/03 \$ 34,995,000 GOB					\$0
2/04 \$ 7,365,000 GOB	\$177,444	\$164,263	\$625,000	\$645,000	\$880,000
1/05 \$9,995,000 GOB	\$328,346	\$324,000	\$330,000	\$304,860	\$1,105,000
9/05 \$8,970,000 GOB	\$311,420	\$297,320	\$480,000	\$261,720	\$1,145,000
1/00 \$10,043,000 DVRA	\$173,909	\$245,077	\$922,000	\$985,000	\$535,000
1/06 \$100,810,000 - GOB	\$4,829,625	\$4,829,650	\$95,000	\$1,830,000	\$1,072,000
3/06 \$13,455,000 GOB	\$617,238	\$555,738	\$1,570,000	\$424,838	\$1,970,000
1/06 \$35,000,000 GOB	\$53,534	\$1,153,366	\$5,000	\$1,653,011	\$355,438
Possible Refinance 2006					\$5,000
Possible Refinance 2006A					\$5,000
1/06 \$37,935,000 GOB	\$1,595,798	\$1,591,423	\$130,000	\$135,000	\$145,000
IU - Debt Service	\$928,588	\$924,388	\$919,988	\$915,388	\$910,788
1/06 \$22,245,000 GOB	\$11,285,578	\$12,083,271	\$11,622,000	\$11,714,000	\$11,343,124
TOTAL	\$11,285,578	\$12,083,271	\$11,622,000	\$11,714,000	\$11,343,124
Total ACT 1 eligible Debt	\$22,486,578	\$23,705,271	\$23,956,900	\$23,942,028	\$23,930,124
Increase in ACT 1 eligible debt		\$1,208,693	\$251,629	(\$14,872)	(\$11,904)

NEW DEBT SERVICE

FINANCING AMOUNT & YEAR

	2008-09	2009-10	2010-11	2011-12	2012-13
5/07 \$10,000,000 GOB	\$0	\$396,194	\$340,000	\$368,394	\$353,794
Phase in Elem master plan 3.5% per year			\$855,451	\$1,749,699	\$2,674,579
TOTAL	\$0	\$396,194	\$340,000	\$368,394	\$353,794
Total ACT 1 eligible Debt	\$0	\$396,194	\$340,000	\$368,394	\$353,794
Increase in ACT 1 eligible debt	\$0	\$396,194	\$340,000	\$368,394	\$353,794

TOTAL DEBT SERVICE

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Debt Service	\$11,285,578	\$12,479,465	\$11,962,000	\$13,916,121	\$12,509,000
Change in Debt Service	\$22,486,578	\$24,441,465	\$25,549,845	\$26,425,121	\$27,338,457
Total Debt Service	\$33,772,156	\$36,920,930	\$37,511,845	\$40,341,242	\$39,847,457
Change in Debt Service	\$22,486,578	\$24,441,465	\$25,549,845	\$26,425,121	\$27,338,457

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

Supplies	3,631.9	3,960.6	9.05%	4,455.2	12.49%	5,130.1	15.15%	4,641.8	-9.52%	5,459.0	17.61%	5,025.7	-7.94%	6,614.3	-7.94%	6,798.8	34.09%
Heating Fuel	615.7	476.4	-22.62%	493.0	3.48%	659.0	33.67%	571.1	-13.34%	930.7	62.97%	1,235.9	32.79%	1,325.2	32.79%	1,131.0	-8.49%
Other Operations/Maint Supplies	495.7	504.5	1.57%	576.1	14.19%	614.9	6.73%	657.1	6.86%	736.5	12.39%	819.5	10.97%	889.6	10.97%	999.4	21.95%
Educational	554.0	500.6	-9.64%	1,052.6	110.27%	1,395.5	32.58%	1,429.0	2.40%	2,341.7	63.87%	2,010.9	-14.13%	2,260.2	-14.13%	2,279.3	13.35%
Educational /Admin Software	418.7	753.4	79.94%	1,034.2	37.27%	524.8	-48.26%	235.8	-55.07%	303.5	28.71%	353.1	16.34%	497.5	16.34%	721.0	104.19%
Administration/Business	186.9	197.1	5.46%	198.6	0.76%	208.5	4.98%	170.3	-18.32%	212.1	24.54%	199.8	-5.80%	221.6	-5.80%	183.0	-8.43%
Other	267.5	532.5	99.07%	800.1	50.25%	467.1	-41.62%	163.1	-65.08%	7.4	-95.46%	9.8	32.43%	21.8	32.43%	113.9	1062.17%
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%	484.2	-11.41%	375.0	27.00%
Property	2,790.2	3,327.8	19.27%	3,097.0	-6.94%	2,682.5	-13.38%	2,591.5	-3.39%	709.8	-72.61%	1,748.0	146.27%	1,406.8	146.27%	1,693.8	-3.10%
Technology Equipment	1,640.9	2,057.0	25.36%	2,120.7	3.10%	1,725.0	-16.66%	1,632.6	-5.36%	-	-100.00%	403.0	#DIV/0!	280.5	146.27%	-	-3.10%
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%	1,126.3	89.49%	1,693.8	25.93%
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%	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%	13,864.0	14.95%	16,571.0	19.53%	20,117.0	21.40%	19,825.5	-1.45%	22,633.8	-1.45%	24,441.5	23.28%
Variable rate delta to capital reserve	308.4	3,300.8	970.30%	1,075.1	-67.43%	892.7	-16.97%	-	-100.00%	742.0	#DIV/0!	1,518.1	104.58%	-	104.58%	-	-100.00%
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	118,825.1	131,275.7	10.48%	134,889.4	2.75%	143,810.1	6.61%	154,621.4	7.52%	164,336.4	6.28%	174,351.5	6.09%	192,181.7	6.09%	202,901.8	16.38%
	118,825.1	131,275.7	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	5.56%	-

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

Supplies	3,452.9	3,631.9	3,860.6	4,455.2	5,130.1	4,841.8	5,459.0	5,025.7	6,404.7	6,814.3	31.81%	6,738.8	1,88%	7,873.9	16.85%	7,379.8	-6.28%	7,755.0	5.08%
Heating Fuel	409.5	615.7	476.4	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,325.2	7.23%	1,131.0	-14.65%	1,164.9	3.00%	1,198.9	3.00%	1,235.9	3.00%
Other Operations/Maint Supplies	467.5	486.7	504.5	576.1	614.9	657.1	738.5	819.5	925.6	869.6	8.55%	999.4	12.34%	1,039.4	4.00%	1,080.9	4.00%	1,124.2	4.00%
Educational	1,091.1	554.0	500.6	1,052.6	1,395.5	1,429.0	2,341.7	2,010.9	2,991.9	2,260.2	12.40%	2,279.3	0.85%	2,370.5	4.00%	2,465.3	4.00%	2,563.9	4.00%
Educational /Admin Software	121.7	418.7	753.4	1,034.2	524.8	235.8	303.5	353.1	464.8	497.5	40.91%	721.0	44.91%	749.9	4.00%	779.8	4.00%	811.0	4.00%
Administration/Business	177.4	186.9	197.1	188.6	208.5	170.3	212.1	199.8	199.5	221.6	10.89%	183.0	-17.42%	190.3	4.00%	197.9	4.00%	205.8	4.00%
Other	195.7	287.5	532.5	800.1	467.1	163.1	7.4	9.8	14.3	21.8	122.09%	113.9	423.29%	118.4	4.00%	123.2	4.00%	128.1	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%	375.0	-22.55%	386.3	3.00%	397.9	3.00%	409.8	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	1,406.8	-19.52%	1,693.8	20.40%	1,944.6	14.81%	2,202.9	13.28%	2,469.0	12.08%
Technology Equipment	2,397.6	1,640.9	2,057.0	2,120.7	1,725.0	1,832.6	-	403.0	1,290.0	280.5	-30.40%	-	#####	-	-	-	-	-	#DIV/0!
Other Equipment	892.5	1,149.3	1,270.8	976.3	957.5	958.9	709.8	1,345.0	1,045.8	1,126.3	-16.26%	1,693.8	50.38%	1,944.6	14.81%	2,202.9	13.28%	2,469.0	12.08%
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	12,060.5	13,864.0	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	154,821.4	164,336.4	174,351.5	185,441.7	192,181.7	10.23%	202,901.8	5.68%	212,520.0	4.74%	220,966.3	3.97%	242,479.3	9.74%
	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)

Back-End Referendum Exceptions

	<u>BUDGET</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>	<u>BUDGET</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>
	(\$000)				
Health Care	1,156.9	-	-	-	-
Retirement (PSERS)	327.7	28.6	-	-	-
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	3,333.4	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	4,376,111	4,459,759	4,564,749	16,171,031
50%	2,074,397	2,188,056	2,229,879	2,282,374	8,085,516
	2,074,397	2,188,056	2,229,879	2,282,374	8,085,516
Increase		113,659	41,824	52,495	5,803,141
4.10%		85,050	89,710	91,425	93,577
Total Exception		28,609	(47,886)	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refund from Litigation	\$ -	\$ -	\$ -	\$ -	\$ 80,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate	\$ 1,344,466	\$ 2,036,314	\$ 2,977,475	\$ (187,941)	\$ 61,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ 2,976,881	\$ 2,025,750	\$ 1,182,012	\$ 1,182,012	\$ 1,809,254	\$ 1,633,735	\$ 828,770	\$ 762,520
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 89,500	\$ -	\$ -	\$ -
Debt Service Payments (Cap Int)	\$ -	\$ 1,042,300	\$ -	\$ -	\$ 3,633,680	\$ 1,600,000	\$ 1,600,000	\$ 500,000	\$ -	\$ -	\$ -
Transfer to fund Technology Equipment	\$ 1,725,025	\$ 1,638,988	\$ -	\$ 1,658,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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.)	\$ -	\$ -	\$ 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	\$ 12,916,389	\$ 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	\$ 12,916,389	\$ 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	2008-9	2009-10	2010-11	2011-12	2012-13
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
Revenue	143.8	154.6	164.4	174.4	185.4	192.2	192.2	202.8	212.5	221.0	242.5
State	22.1	24.5	24.5	26.1	27.2	26.2	26.2	26.6	27.2	27.6	34.0
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	172.1	181.4	189.4	204.5
Earned Income Tax	13.5	14.7	15.4	16.9	17.9	16.9	16.9	17.4	17.9	18.4	19.0
Real Estate Tax	90.4	99.9	107.9	115.8	122.0	131.5	131.5	143.8	153.3	161.9	174.5
Other	11.6	11.7	13.5	12.6	11.9	9.7	9.7	9.8	10.2	10.6	11.0
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	192.2	192.2	202.9	212.5	221.0	242.5
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	169.5	169.5	178.5	187.0	194.5	215.1
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%	2.55%	2.55%	5.26%	4.77%	4.05%	10.59%
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								3.3	0.6	0.8	2.3
PSERS								0.0	-	-	-
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			-	-	-	-	-	-	-	-	-
Capitalized Interest		1.0	-	1.7	3.5	1.6	1.6	0.5	-	-	-
Technology Expense			0.6	-	-	-	-	2.0	2.1	2.2	2.2
Year-end Balance		(1.0)	16.0	16.8	16.4	14.0	16.0	15.2	14.8	13.5	12.1
Operating Cash Reserve											
Beginning Balance	8.0	6.5	8.3	8.8	9.6	6.7	7.5	4.7	3.6	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	2.8	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		18.26	19.30	20.18	21.59
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94		14.53	15.17	15.74	16.82
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	4.2%	6.7%		8.3%	5.7%	4.6%	6.9%
Delaware County		7.3%	6.5%	-5.4%	7.7%	9.0%		12.2%	4.4%	3.8%	6.9%
Millage Based on 4.1% Index				15.16	15.79	16.85		17.54	18.26	19.01	19.79
Levy Reduction Needed (\$MM)								5.7	2.3	0.8	4.7
Act 1 Exceptions								(3.3)	(0.6)	(0.8)	(2.3)
Shortfall								2.4	1.7	(0.0)	2.4
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%