

West Chester Area School District  
Operating Expense History and Forecast

2/10/2009

	A	E	F	G	H	I	J	K	L	M	N	O	P
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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
1													
2													
3	<b>Staff</b>	<b>86,665.3</b>	<b>92,205.1</b>	<b>98,092.6</b>	<b>102,058.1</b>	<b>110,044.9</b>	<b>115,830.4</b>	<b>117,831.9</b>	<b>118,937.5</b>	<b>124,611.1</b>	<b>129,061.2</b>	<b>134,066.3</b>	<b>150,885.8</b>
4	<b>Total Salaries</b>	<b>68,745.4</b>	<b>71,544.2</b>	<b>75,178.0</b>	<b>77,504.7</b>	<b>81,915.7</b>	<b>85,629.5</b>	<b>87,308.4</b>	<b>88,170.1</b>	<b>91,305.3</b>	<b>93,439.4</b>	<b>95,837.4</b>	<b>98,331.3</b>
5	<b>Administration</b>												
6	Reg Salaries	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	7,081.5	7,031.0	7,305.2	7,597.4	7,901.3	8,217.3
7	<b>Teachers</b>												
8	Reg Salaries	50,736.8	52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	60,366.2	61,255.0	63,469.6	64,677.1	66,014.1	67,404.7
9	Extra Duty Pymnts	690.3	873.3	1,091.8	998.2	1,028.0	1,197.0	1,011.7	994.7	1,186.6	1,209.1	1,234.1	1,260.1
10	Sabbatical Pymnts	87.2	283.3	395.9	228.0	301.8	43.9	274.7	274.7	283.0	288.4	294.3	300.5
11	Subject Chair Pymnts	152.5	152.1	169.7	201.2	392.3	412.6	420.6	420.6	432.4	440.6	449.7	459.2
12	Severance Pymnts	499.5	41.4	398.1	251.5	304.2	245.9	382.9	382.9	394.4	401.9	410.2	418.9
13	Supplemental Contracts	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,167.3	2,167.3	2,254.0	2,296.9	2,344.4	2,393.7
14	<b>Total Teachers</b>	<b>53,283.2</b>	<b>54,746.2</b>	<b>57,239.3</b>	<b>58,590.9</b>	<b>61,730.8</b>	<b>63,879.2</b>	<b>64,623.4</b>	<b>65,495.2</b>	<b>68,019.9</b>	<b>69,313.9</b>	<b>70,746.9</b>	<b>72,237.1</b>
15	<b>Technical</b>												
16	Reg Salaries	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,966.7	2,966.7	2,978.5	3,097.7	3,221.6	3,350.4
17	<b>Office Clerical</b>												
18	Reg Salaries	4,231.4	4,645.0	5,198.6	5,522.8	5,939.6	6,292.9	6,619.4	6,659.7	6,655.9	6,856.2	7,130.5	7,415.7
19	<b>Crafts and Trades</b>												
20	Reg Salaries	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	6,017.4	6,345.8	6,574.2	6,837.2	7,110.7
21													
22	<b>Benefits</b>												
23	Medical	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	14,712.9	15,213.9	16,933.1	18,846.5	20,976.2	23,346.5
24	Dental	1,068.5	1,119.1	1,403.4	1,381.0	1,398.9	1,504.3	1,609.6	1,856.2	1,973.2	2,097.5	2,229.6	2,370.1
25	Vision	156.8	183.6	180.4	151.5	154.0	161.1	175.7	235.3	245.4	255.9	266.9	278.4
26	Prescription	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,384.6	2,947.8	3,198.4	3,470.2	3,765.2	4,085.2
27	Social Security	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,667.7	6,517.7	7,003.6	7,148.1	7,331.6	7,522.3
28	Retirement	795.7	2,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,148.8	4,148.8	4,376.1	4,447.7	4,552.3	16,126.3
29	Tuition Reimbursement	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	1,087.8	1,037.0	1,088.9	1,143.3	1,200.5
30	Life & Disability	203.0	208.7	540.6	464.0	518.6	480.6	532.9	532.9	552.9	565.8	580.4	595.5
31	Workers Comp/Unemp/Other	833.2	1,217.9	606.6	615.8	731.3	728.5	724.8	724.8	731.6	738.3	745.1	751.9
32	<b>Total Benefits</b>	<b>18,847.4</b>	<b>22,090.1</b>	<b>24,412.5</b>	<b>26,388.1</b>	<b>30,271.8</b>	<b>32,567.6</b>	<b>33,044.8</b>	<b>33,265.1</b>	<b>36,051.2</b>	<b>38,659.0</b>	<b>41,590.5</b>	<b>56,276.8</b>
33	(Less) cost sharing	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,521.3)	(2,497.8)	(2,745.4)	(3,037.2)	(3,361.6)	(3,722.3)
34	<b>Net Benefits</b>	<b>17,920.0</b>	<b>20,660.9</b>	<b>22,914.5</b>	<b>24,553.5</b>	<b>28,129.2</b>	<b>30,201.0</b>	<b>30,523.5</b>	<b>30,767.4</b>	<b>33,305.8</b>	<b>35,621.8</b>	<b>38,228.9</b>	<b>52,554.5</b>
35													
36	<b>Prof. &amp; Tech. Services</b>	<b>7,663.2</b>	<b>7,847.1</b>	<b>9,083.1</b>	<b>9,814.6</b>	<b>9,802.8</b>	<b>10,700.1</b>	<b>11,316.9</b>	<b>11,016.7</b>	<b>11,261.6</b>	<b>11,731.7</b>	<b>12,225.5</b>	<b>12,735.0</b>
37	Substitute Service	1,333.9	1,497.7	1,732.6	1,688.2	1,732.4	1,676.0	1,906.1	1,841.1	1,571.9	1,619.1	1,667.7	1,717.7
38	Contracted Therapeutic Staff	567.3	567.3	746.7	461.9	523.9	682.3	475.0	475.0	526.8	553.1	580.8	609.8
39	Contracted Aides	290.2	374.7	440.2	219.2	363.6	473.9	503.0	503.0	503.0	528.2	554.6	582.3
40	CCIU - Special Education Programs	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,208.9	3,365.5	3,365.5	3,367.5	3,535.8	3,712.6	3,898.3
41	Due Process Hearings	404.6	363.7	411.7	619.1	332.4	507.9	610.7	610.7	583.5	612.7	643.3	675.5
42	Early Intervention	105.7	258.7	217.2	159.1	224.6	196.2	220.4	220.4	256.9	269.7	283.2	297.3
43	Extended School Year	43.2	17.6	210.6	333.4	395.6	410.9	380.0	380.0	430.0	451.5	474.1	497.8
44	Alternative Education - Special Ed	252.5	547.1	519.2	662.9	745.1	879.9	741.7	741.7	944.9	992.1	1,041.8	1,093.8
45	Alternative Education - Reg	341.2	147.0	159.3	524.2	342.3	251.3	240.6	240.6	310.5	319.8	329.4	339.3
46	Tax Collection	458.3	474.8	537.2	496.6	545.9	543.3	605.4	555.4	555.0	571.7	588.8	606.5
47	Legal	261.1	287.9	308.9	288.1	228.2	255.0	365.3	350.3	342.5	352.8	363.4	374.3
48	Other	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,903.3	1,733.1	1,869.1	1,925.2	1,983.0	2,042.5
49													
50	<b>Purchased Property Services</b>	<b>3,231.9</b>	<b>3,383.1</b>	<b>3,608.5</b>	<b>4,061.9</b>	<b>4,455.0</b>	<b>4,831.5</b>	<b>5,106.7</b>	<b>5,206.7</b>	<b>5,248.7</b>	<b>5,880.7</b>	<b>6,487.6</b>	<b>7,176.8</b>
51	Electricity	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,996.8	2,986.0	3,087.6	3,090.0	3,553.5	4,086.5	4,699.5
52	Water/Sewer	229.5	251.3	287.7	302.3	345.5	403.5	407.3	407.3	419.2	431.8	444.7	458.1
53	Trash Removal	79.3	89.9	90.5	146.1	136.0	155.0	190.0	190.0	190.0	199.5	209.5	219.9
54	Office Rental	200.1	211.7	222.0	226.8	77.9	0.8	100.8	100.8	100.0	103.0	106.1	109.3
55	Other	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,422.6	1,421.0	1,449.5	1,593.0	1,640.7	1,690.0
56								1.10					
57	<b>Other Services</b>	<b>16,420.4</b>	<b>17,563.8</b>	<b>19,747.4</b>	<b>21,040.7</b>	<b>21,636.2</b>	<b>23,873.7</b>	<b>25,492.5</b>	<b>25,625.4</b>	<b>26,794.9</b>	<b>28,850.3</b>	<b>30,499.6</b>	<b>32,348.2</b>
58	Charter Schools	3,288.8	3,788.9	4,305.9	4,691.2	4,455.5	5,470.3	6,017.4	6,017.4	7,163.2	7,475.0	8,083.0	8,835.0
59	Tuition: Special Education	1,102.3	1,152.5	1,679.1	1,936.6	2,195.6	2,247.9	2,562.0	2,562.0	2,462.1	2,536.0	2,612.1	2,690.4
60	Tuition: CAT	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,200.5	1,200.5	1,245.1	1,685.1	1,836.8	2,002.1
61	Tuition: Other	50.0	84.9	21.2	25.5	-	-	-	-	-	-	-	-
62	Bussing: Public Schools	2,986.6	3,209.5	3,335.4	3,701.7	3,907.0	4,436.4	4,902.2	4,942.2	5,139.4	5,550.6	5,828.1	6,119.5
63	Bussing: Non-Public	4,081.6	4,347.9	4,257.2	4,542.5	4,591.8	4,579.7	4,998.3	5,147.0	4,679.5	5,053.8	5,306.5	5,571.9
64	Bussing: Special Ed	1,922.9	1,850.0	2,740.9	2,897.5	2,991.4	3,513.9	2,889.8	2,875.8	3,201.1	3,457.2	3,630.1	3,811.6
65	Bussing: Extracurricular	177.2	188.6	192.2	223.7	334.0	260.1	415.5	415.5	322.4	348.1	365.6	383.8
66	Insurance	324.7	337.7	370.7	402.9	436.5	461.9	475.3	475.3	513.5	539.2	566.1	594.4
67	Telephone/Postage	564.6	502.8	612.2	516.9	561.0	527.1	601.3	593.7	611.3	629.6	648.5	667.9
68	Other	1,375.2	1,355.6	1,374.9	1,073.6	1,039.7	1,188.8	1,430.2	1,395.0	1,457.3	1,575.6	1,622.8	1,671.5
69													
70	<b>Supplies</b>	<b>4,455.2</b>	<b>5,130.1</b>	<b>4,641.8</b>	<b>5,459.0</b>	<b>5,025.7</b>	<b>6,404.7</b>	<b>7,002.4</b>	<b>6,509.6</b>	<b>6,171.9</b>	<b>7,730.2</b>	<b>7,230.3</b>	<b>7,599.5</b>
71	Heating Fuel	493.0	659.0	571.1	930.7	1,235.9	1,060.1	1,236.0	1,325.2	1,131.0	1,164.9	1,199.9	1,235.9
72	Other Operations/Maint Supplies	576.1	614.9	657.1	738.5	819.5	925.6	889.6	889.6	999.4	1,039.4	1,080.9	1,124.2
73	Educational	1,052.6	1,395.5	1,429.0	2,341.7	2,010.9	2,591.9	2,260.2	2,260.2	2,252.8	2,343.0	2,436.7	2,534.1
74	Curriculum Proposals	300.6											

West Chester Area School District  
Revenue History and Forecast

	A	I	J	K	L	M	N	O	P	Q	R	S	T
	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected 2008-09	Estimated 2009-10	Estimated 2010-11	Estimated 2011-12	Estimated 2012-13	
1													
2													
3	109,087.9	115,499.0	126,613.0	136,736.6	145,232.7	151,845.3	160,069.8	158,585.1	168,655.2	178,931.9	189,479	202,974	
4	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,498.3	133,595.6	142,998.3	152,410.9	162,056.1	174,608.5	
5	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	131,895.6	141,468.3	150,827.4	160,440.9	172,961.0	
6	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	2,042.7	1,700.0	1,530.0	1,583.6	1,615.2	1,647.5	
7	12,960.7	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	17,695.8	16,945.8	17,369.4	17,890.5	18,427.2	18,980.1	
8	3,926.4	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	3,700.0	2,700.0	2,808.0	2,864.2	2,921.4	2,979.9	
9	2,845.2	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,890.1	2,890.1	2,976.8	3,066.1	3,158.1	3,252.8	
10	617.6	438.1	935.6	2,250.4	3,234.1	3,051.1	1,683.0	1,807.4	1,843.5	2,027.9	2,230.7	2,453.8	
11	1,019.1	1,178.8	825.7	710.9	652.1	741.6	602.6	646.2	659.1	672.3	685.8	699.5	
12													
13	21,368.5	22,058.2	24,494.2	24,473.2	26,077.6	27,228.1	25,765.6	26,195.8	26,615.8	27,178.1	27,593	34,011	
14	18,327.9	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	20,357.3	20,862.6	20,925.9	21,380.2	21,651.5	22,187.1	
15	6,094.2	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	6,947.5	7,050.1	7,191.1	7,394.9	7,481.6	7,631.3	
16	4,805.4	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,203.2	5,006.2	5,106.3	5,208.5	5,312.6	5,418.9	
17	58.4	31.8	37.8	102.0	71.3	73.6	45.0	45.0	45.0	45.0	45.0	45.0	
18	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	4,772.1	4,867.5	4,964.9	
19	280.1	332.3	331.9	311.9	305.6	296.3	307.2	299.9	299.9	299.9	299.9	299.9	
20	795.5	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,561.6	1,539.5	1,456.1	1,227.1	1,058.5	1,058.5	
21	817.7	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,619.1	1,619.1	1,805.2	2,149.0	2,242.5	2,424.9	
22			272.9	272.9	339.8	348.3	348.3	343.8	343.8	343.8	343.8	343.8	
23	255.9	12.1	0.3	0.7	408.0	1,296.6	-	280.5	-	-	-	-	
24	3,040.6	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,408.3	5,333.2	5,689.9	5,797.9	5,941.9	11,824.3	
25	2,647.3	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,258.9	3,501.8	3,574.1	3,685.8	3,761.2	
26	393.3	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,074.4	2,074.4	2,188.1	2,223.9	2,276.1	8,063.2	
27													
28	2,690.2	3,011.5	3,964.6	3,633.6	3,876.6	4,231.6	3,982.4	4,176.4	4,055.4	3,929.4	3,953.9	3,970.9	
29	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	
30	319.2	349.6	372.1	404.0	357.0	310.3	355.6	355.6	355.6	355.6	355.6	355.6	
31	636.9	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,277.7	1,277.7	1,278.5	1,291.3	1,304.2	1,317.2	
32	32.0	162.9	336.2	455.8	594.5	562.8	451.0	645.0	523.2	384.4	396.0	400.0	
33	159.2	185.4	211.4	160.2	174.9	119.5	145.3	145.3	145.3	145.3	145.3	145.3	
34													
35	133,146.6	140,568.7	155,071.8	164,843.4	175,185.9	183,305.0	189,817.8	188,957.3	199,326.4	210,039.5	221,026.6	240,956.8	
36													
37	1,743.0	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	2,536.5	2,704.0	1,090.5	1,090.0	(1,500.0)	-	
38	2,120.7	1,725.0	1,639.0	-	-	-	-	-	-	-	-	-	
39	(377.7)	1,516.4	(1,817.3)	(506.7)	(837.2)	2,136.6	1,636.5	1,804.0	89.5	-	-	-	
40									1,001.0	1,090.0	(1,500.0)	-	
41													
42	134,889.6	143,810.1	154,893.5	164,336.7	174,351.7	185,441.6	192,354.3	191,661.3	200,416.9	211,129.5	219,526.6	240,956.8	
43	135,287.3	142,293.7	156,710.8	164,843.4	175,186.9	183,305.0	190,717.8	189,857.3	199,415.9	210,039.5	221,026.6	240,956.8	
44													
45	7,608.6	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	6,736.5	7,495.0	5,691.0	4,690.0	3,600.0	5,100.0	
46	7,986.2	6,469.8	8,287.2	8,794.2	9,631.6	7,495.0	5,100.0	5,691.0	4,690.0	3,600.0	5,100.0	5,100.0	
47	(377.6)	1,516.4	(1,817.4)	(507.0)	(837.4)	2,136.6	1,636.5	1,804.0	1,001.0	1,090.0	(1,500.0)	-	



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

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

<u>Revenues</u>	
<b>Increase in Current Real Estate Collections</b>	<b>440,000</b>
<b>Total Revenue Changes</b>	<b>440,000</b>

**Net Change in Projection - February 09** **440,000**

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

<u><b>Expenses</b></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>
<b>Total Expense Change</b>	<b>369,300</b>

<u><b>Revenues</b></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>
<b>Total Revenue Changes</b>	<b>369,300</b>

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

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

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

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

**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
<b>Total Expense Change</b>	<b>(961,866)</b>

<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)
<b>Total Revenue Changes</b>	<b>(462,400)</b>

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

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

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

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

**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**

<b><u>Salaries and Benefits</u></b>			
<b><u>Change in Average Teacher Salary</u></b>			
Budgeted Teacher Salary			65,236
Actual Teacher Salary			65,584
Difference			348
Budget Teacher Hdcnt			938.60
<b>Increase/(Decrease) due to change in avg salary</b>			<b>326,633</b>
<b><u>Headcount Changes</u></b>			
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	65,584	39,350
Secretary to Communication Director	0.5	28,000	14,000
Special Education Instructional Aides	5.0	13,000	65,000
<b>Change in FTE</b>	<b>4.7</b>		<b>56,600</b>
<b><u>Benefits</u></b>			
Increase in benefits due to additional headcount	4.1	15,345	<b>62,915</b>
<b>Total Change in Salaries and Benefits</b>			<b>446,147</b>
<b><u>Headcount Changes (offset by FLES savings)</u></b>			
	fte's	Salary	Change
Elementary Teachers	5.5	65,584	360,712
Supplies (reduction curriculum proposals)			(360,712)
<b>Total change (offset by FLES savings)</b>			<b>0.00</b>
<b><u>Changes Related to Secondary Reorganization</u></b>			
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
<b>Total Change due to secondary re-organization</b>			<b>0.00</b>
<b><u>Budget Contingency</u></b>			
Reduce contingency for PSERS rate			(342,700)
<b><u>Benefits</u></b>			
Reduce SS for employees over limit			(150,000)
<b><u>Supplies</u></b>			
Increase in Heating Fuel			189,200
Decrease due to Energy Savings Management Initiative			(100,000)
Decrease in Business Office Software			(75,000)
<b><u>Prof and Technical Services</u></b>			
Decrease in Business Office Prof Services			(55,000)
<b><u>Purchased Property Services</u></b>			
Increase in Electricity			201,632
Decrease due to Energy Savings Management Initiative			(100,000)
<b><u>Other Services - Transportation</u></b>			
Increase in student bussing - fuel			380,507
Decrease in # of buses - (2)			(104,850)
<b>Total Increase in Expenditures</b>			<b>289,937</b>

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

<b><u>Revenues</u></b>	
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)
<b>Total Change in Revenues Sept 08</b>	<b>203,323</b>

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

<u>CHESTER COUNTY</u>				<u>DELAWARE COUNTY</u>			
<u>COMMERCIAL</u>				<u>COMMERCIAL</u>			
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</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>RESIDENTIAL</u>			
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>
2003-04	5,588,625			2003-04	419,155		
2004-05	5,726,068	137,443	2.40%	2004-05	459,262	40,107	8.73%
2005-06	5,817,319	91,251	1.57%	2005-06	511,840	52,578	10.27%
2006-07	5,908,516	91,196	1.54%	2006-07	589,565	77,725	13.18%
2007-08	5,972,546	64,030	1.07%	2007-08	623,985	34,420	5.52%
2008-09	6,011,370	38,824	0.65%	2008-09	635,703	11,718	1.84%
2009-10	6,036,370	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>OTHER</u>			
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</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>TOTAL</u>			
	<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</u> <u>PERCENT</u>		<u>MILL VAL</u>	<u>+/-</u> <u>AMOUNT</u>	<u>+/-</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	659,647	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  
REAL ESTATE APPEAL SUMMARY

<b>2009 ASSESSMENT APPEALS</b>			
<b>TOWNSHIP</b>	<b>ORIGINAL ASSESSMENT</b>	<b>NEW ASSESSMENT</b>	<b>REDUCTION</b>
<b><u>APPEALS APPROVED</u></b>			
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)
<b>TOTAL CHESTER COUNTY</b>	<b>102,260,127</b>	<b>72,889,800</b>	<b>(29,370,327)</b>
THORNBURY DEL CO	37,260,021		0
<b>TOTAL CC &amp; DC</b>	<b>139,520,148</b>	<b>72,889,800</b>	<b>(29,370,327)</b>
<b><u>APPEALS PENDING</u></b>			
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)
<b>TOTAL CHESTER COUNTY</b>	<b>26,891,390</b>		<b>(10,832,099)</b>
<b>GRAND TOTAL ASSESSMENT REDUCTION</b>			<b>(40,202,426)</b>
<b>Forecast Model Summary</b>			
	<b>Projected Assessment Increase</b>	<b>Appeal Reductions</b>	<b>Net Assessment Increase.</b>
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  
Budget Forecast Model  
Key Assumptions**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b><u>Expense Assumptions</u></b>											
2												
3												
4												
5	<b><u>Staff Changes / Student Enrollment</u></b>											
6	<b>Enrollment Assumptions</b>											
7			<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
8		KG	631	631	631	631	631					
9		1st to 5th Grade	4,242	4,242	4,242	4,242	4,242					
10		Grades 6-8	2819	2819	2819	2819	2819					
11		Grades 9-12	3869	3869	3869	3869	3869					
12		Elementary Student-Teacher Ratio	24.43	24.43	24.43	24.43	24.43					
13		Secondary Student-Teacher Ratio	17.5	17.5	17.5	17.5	17.5					
14		<b>Staff Change / Student Enrollment</b>	<b>(10.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>					
15												
16												
17	<b><u>Headcount Changes (non-enrollment)</u></b>											
18				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
19		Administration		0	0	0	0					
20		Teachers*	-8.1	0.2	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	* Non-Enrollment Headcount Changes											
25												
26												
27	<b><u>Salary Increases (based on contract or using 4%)</u></b>											
28				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
29		Administration		4.00%	4.00%	4.00%	4.00%					
30		Teachers		4.00%	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		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
36		Teacher Attrition (vacancies)		250,000	250,000	250,000	250,000					
37		Teacher Attrition (turnover)		1,038,018	1,081,309	1,000,000	1,000,000					
38												
39												
40	<b><u>Benefits - 200</u></b>											
41				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
42		Medical		11.30%	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											
60	salary increases											
61												

	Avg New Hire Salary	Average Salary
<b><u>Average Salaries</u></b>	<b>2008-09</b>	<b>2008-09</b>
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	<b><u>Professional and Technical Services - 300</u></b>			<b>% Increase Assumptions</b>								
64				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
65		Special Education Services		5.00%	5.00%	5.00%	5.00%					
66		Other categories		3.00%	3.00%	3.00%	3.00%					
67												
68												
69	<b><u>Purchased Property Services - 400</u></b>			<b>% Increase Assumptions</b>								
70				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
71		Electricity		3.00%	15.00%	15.00%	15.00%					
72		Trash Collection		5.00%	5.00%	5.00%	5.00%					
73		Other categories		3.00%	3.00%	3.00%	3.00%					
74												
75	<b><u>Other Purchased Services - 500</u></b>			<b>% Increase Assumptions</b>								
76				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
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%	8.00%	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	<b><u>Supplies - 600</u></b>			<b>% Increase Assumptions</b>								
90				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
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	<b><u>Property - 700</u></b>			<b>% Increase Assumptions</b>								
97				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
98		Equipment Purchases		3.00%	3.00%	3.00%	3.00%					
99		Technology Equipment *		3.00%	3.00%	3.00%	3.00%					
100		Phase in General Fund Maint Projects		400,000	200,000	200,000	200,000					
101		* Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund										
102												
103												
104	<b><u>800 Other Object Dues and Fees</u></b>			<b>% Increase Assumptions</b>								
105				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
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  
Assumptions for Salaries

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

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

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

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

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

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

<b>Additional Headcount Expenses</b>	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
<b>Administrators</b>						
Average New Hire Salary	\$99,840		\$103,834	\$107,987	\$112,306	\$116,799
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Teacher</b>						
Average New Hire Salary	\$47,035		\$49,445	\$50,386	\$50,468	\$51,447
Average Teacher Salary	\$65,584		\$68,945	\$70,257	\$71,709	\$73,220
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			\$9,889	\$0	\$0	\$0
<b>Non-Bargaining</b>						
Average New Hire Salary	\$55,000		\$57,200	\$59,488	\$61,868	\$64,342
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Support Staff</b>						
Average New Hire Salary	\$21,784		\$22,549	\$23,227	\$24,156	\$25,123
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0
<b>Crafts/Trades</b>						
Average New Hire Salary	\$34,148		\$35,377	\$36,651	\$38,117	\$39,642
Additional Headcount			0	0	0	0
Additional Salary Expense			\$0	\$0	\$0	\$0

	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
918,804.00						
<b>Teacher Staffing Changes Detail</b>						
Salary before Attrition	63,580,619		64,747,711	66,008,365	67,264,138	68,654,704
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	61,254,965	63,459,693	64,677,056	66,014,138	67,404,704
Increase with Attrition			5.12%	1.90%	2.07%	2.11%
Staffing changes	(1,231,978)		9,889	-	-	-
Teacher Salary (with attrition & Staffing Changes)	60,366,161	61,254,965	63,469,582	64,677,056	66,014,138	67,404,704
Increase with Attrition & Staffing Changes			3.62%	1.90%	2.07%	2.11%



West Chester Area School District  
Assumptions for Salaries

	<b>TOTAL SALARY EXPENSE</b>					
	2008-09 Budget	2008-09 Projection	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Admin Staff	7,081,496	7,031,029	7,305,191	7,597,399	7,901,295	8,217,346
Admin Additions			-	-	-	-
<b>Total Administration Salaries</b>	<b>7,081,496</b>	<b>7,031,029</b>	<b>7,305,191</b>	<b>7,597,399</b>	<b>7,901,295</b>	<b>8,217,346</b>
Teacher Staff Salaries	61,598,139	61,254,965	63,459,693	64,677,056	66,014,138	<b>67,404,704</b>
Extra Duty Pymnts (123)	1,011,702	994,702	1,186,550	1,209,123	1,234,120	1,260,116
Sabbatical Pymnts (124)	274,736	274,736	282,978	288,362	294,323	300,523
Subject Chair Pymnts (125)	420,622	420,622	432,395	440,621	449,730	459,204
Severance Pymnts (127)	382,920	382,920	394,408	401,911	410,220	418,861
Supplemental Contracts (135)	2,167,299	2,167,299	2,253,991	2,296,872	2,344,356	2,393,739
Teacher Additions	(1,231,978)		9,889	-	-	-
<b>Total Teaching Salaries</b>	<b>64,623,440</b>	<b>65,495,245</b>	<b>68,019,904</b>	<b>69,313,945</b>	<b>70,746,887</b>	<b>72,237,146</b>
Reg Salaries (141)	2,966,716	2,966,716	2,978,523	3,097,664	3,221,570	3,350,433
Overtime (143)		-				
<b>Technical</b>	<b>2,966,716</b>	<b>2,966,716</b>	<b>2,978,523</b>	<b>3,097,664</b>	<b>3,221,570</b>	<b>3,350,433</b>
Reg Salaries (151)	2,934,775	2,911,375	2,828,632	2,913,773	3,030,324	3,151,537
Temporary salaries (152)	86,400	86,400	75,302	77,569	80,671	83,898
Overtime (153)	13,040	11,790	16,738	17,242	17,931	18,649
Aides (154),(155)	3,267,911	3,332,911	3,419,486	3,522,413	3,663,309	3,809,841
Technology Aides (158)	317,253	317,253	315,730	325,233	338,243	351,772
<b>Office Clerical</b>	<b>6,619,380</b>	<b>6,659,730</b>	<b>6,655,888</b>	<b>6,856,230</b>	<b>7,130,479</b>	<b>7,415,698</b>
Reg Salaries Oper & Maint(161)	5,024,514	5,024,514	5,318,659	5,510,131	5,730,536	5,959,758
Temporary salaries (162)	191,000	191,000	184,000	190,624	198,249	206,179
Overtime (163)	210,900	210,900	232,200	240,559	250,182	260,189
Reg Salaries Technology (168)	590,975	590,975	610,898	632,890	658,206	684,534
<b>Crafts and Trades</b>	<b>6,017,389</b>	<b>6,017,389</b>	<b>6,345,757</b>	<b>6,574,205</b>	<b>6,837,173</b>	<b>7,110,660</b>
<b>Total Salary Expense</b>	<b>87,308,421</b>	<b>88,170,108</b>	<b>91,305,263</b>	<b>93,439,443</b>	<b>95,837,404</b>	<b>98,331,284</b>
<b>% Increase</b>		0.99%	3.56%	2.34%	2.57%	2.60%

86,246,701





Positions	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				
				ELM	MID	HS	Total	ELM	MID	HS	Total	ELM	MID	HS	Total	
				Elem	Middle	High	OTH	Elem	Middle	High	OTH	Elem	Middle	High	OTH	
<b>Instructional &amp; Non-Instructional Assistants</b>																
Full Day KG	1100	154	08F	10.60	9.00	22.50	18.50	-	-	-	-	10.60	9.00	22.50	18.50	60.60
ESL	1100	154	02	5.00	-	-	-	-	-	-	-	5.00	-	-	-	5.00
Autistic	1233	154	21C	10.00	3.00	3.00	-	-	-	-	-	10.00	3.00	3.00	-	16.00
Emotional Support	1231	154	21C	13.00	2.00	4.00	-	-	-	-	-	13.00	2.00	4.00	-	19.00
Life Skills	1211	154	21F	2.00	3.00	6.00	-	-	-	-	-	2.00	3.00	6.00	-	11.00
Learn Supp/ Life Skills	1241	154	21F	5.00	1.00	1.93	-	-	-	-	-	5.00	1.00	1.93	-	7.93
Special Ed	1260	154	21H	50.00	24.00	21.70	3.30	-	-	-	-	50.00	24.00	21.70	3.30	99.00
Gifted Program	1260	154	21H	-	2.00	-	-	-	-	-	-	-	2.00	-	-	2.00
Library Assistant	1243	154	21A	-	-	-	-	-	-	-	-	-	-	-	-	-
HS Library Assistant	2250	154	14	10.00	3.00	-	-	-	-	-	-	10.00	3.00	-	-	13.00
Office Assistant (Dis)	2250	151	14	-	-	3.00	-	-	-	-	-	-	-	3.00	-	3.00
	2380	154	40	10.00	-	-	-	-	-	-	-	10.00	-	-	-	10.00
<b>Total</b>				<b>105.00</b>	<b>38.00</b>	<b>39.63</b>	<b>3.30</b>	-	-	-	-	<b>105.00</b>	<b>38.00</b>	<b>39.63</b>	<b>3.30</b>	<b>185.93</b>
<b>Student Services</b>																
Case Workers	2160	141	18F	3.66	3.00	2.34	-	-	-	-	-	3.66	3.00	2.34	-	9.00
RN-LPN (non-public)	2450	141	18D	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
RN-LPN (District)	2440	141	18D	3.00	-	3.40	1.00	-	-	-	-	3.00	-	3.40	1.00	7.40
Security Greeter	2190	154	18	-	-	5.00	-	-	-	-	-	-	-	5.00	-	5.00
<b>Total</b>				<b>6.66</b>	<b>3.00</b>	<b>10.74</b>	<b>3.00</b>	-	-	-	-	<b>6.66</b>	<b>3.00</b>	<b>10.74</b>	<b>3.00</b>	<b>23.40</b>
<b>Business Office</b>																
Business Office (Professional)	2500	141	55	-	-	-	-	-	-	-	-	-	-	-	4.80	4.80
Business Office (Professional)	2330	141	55	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Business Office (Special Ed Programs)	1200	141	21	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Business Office (Hourly Support)	2500	151	55	-	-	-	9.50	-	-	-	-	-	-	-	9.50	9.50
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
<b>Total</b>				-	-	-	<b>17.30</b>	-	-	-	-	-	-	-	<b>17.30</b>	<b>17.30</b>
<b>Communications Office</b>																
Communications Office (Professional)	2370	141	52	-	-	-	-	-	-	-	-	-	-	-	-	-
Communications Office (Hourly Support)	2370	151	52	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
<b>Total</b>				-	-	-	<b>1.00</b>	-	-	-	-	-	-	-	<b>1.00</b>	<b>1.00</b>
<b>Transportation Office</b>																
Transportation Office (Professional)	2700	141	75	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Transportation Office (Hourly Support)	2700	151	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
<b>Total</b>				-	-	-	<b>4.00</b>	-	-	-	-	-	-	-	<b>4.00</b>	<b>4.00</b>
<b>Human Resources Office</b>																
Human Resources Office (Professional)	2340	141	55	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Human Resources Office (Hourly Support)	2340	151	54	-	-	-	2.60	-	-	-	-	-	-	-	2.60	2.60
Human Resources Office (Hourly Support)	2340	151	55	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Human Resources Office (Hourly Support)	2340	154	54	-	-	-	0.40	-	-	-	-	-	-	-	0.40	0.40
<b>Total</b>				-	-	-	<b>6.00</b>	-	-	-	-	-	-	-	<b>6.00</b>	<b>6.00</b>
<b>Technology Office</b>																
Technology Office (Hourly Support)	2840	151	50Z	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00
Technology Office (Professional)	2818	141	10	-	-	-	2.00	-	-	-	-	-	-	-	2.00	2.00
Technology Office (Hourly Support)	2818	168	10	-	-	-	12.00	-	-	-	-	-	-	-	12.00	12.00
Technology Associate	1100	158	10	-	-	-	19.00	-	-	-	-	-	-	-	19.00	19.00
<b>Total</b>				-	-	-	<b>36.00</b>	-	-	-	-	-	-	-	<b>36.00</b>	<b>36.00</b>
<b>Custodial &amp; Maint Department</b>																
Head Custodians/ Supervisors	2610	141	71A	10.00	2.50	2.50	3.00	-	-	-	-	10.00	2.50	2.50	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	Total	ELM Elem	MID Middle	HS High	OTH Other	Total	ELM Elem	MID Middle	HS High	OTH Other	Total
Custodians (Hourly Support)	2620	161	71A	27.00	17.00	41.00	8.00	93.00	-	-	-	-	-	-	-	-	-	
Security (Hourly Support)	2620	161	71L	-	-	-	1.80	1.80	-	-	-	-	-	-	-	8.00	1.80	
Maintenance	2620	141	70	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	
Custodial & Maint Department (Hourly Support)	2620	161	70	-	-	-	7.00	7.00	-	-	-	-	-	-	-	1.00	7.00	
HVAC Coordinator	2620	141	70H	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	
HVAC Staff (Hourly Support)	2620	161	70H	-	-	-	5.00	5.00	-	-	-	-	-	-	-	1.00	5.00	
Operations (Professional)	2610	141	71	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	
Automotive Pool	2620	161	71G	-	-	-	1.00	1.00	-	-	-	-	-	-	-	1.00	1.00	
Grounds Supervisors	2620	141	70F	-	-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	
Grounds (Hourly Support)	2620	161	70F	-	-	-	10.00	10.00	-	-	-	-	-	-	-	2.00	9.00	
Mailroom (Hourly Support)	2620	161	71f	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	
<b>Total</b>				<b>37.00</b>	<b>19.50</b>	<b>43.50</b>	<b>41.80</b>	<b>141.80</b>	<b>(1.00)</b>	<b>(1.00)</b>	<b>(1.00)</b>	<b>(1.00)</b>	<b>(1.00)</b>	<b>37.00</b>	<b>19.50</b>	<b>43.50</b>	<b>40.80</b>	<b>140.80</b>
<b>Support Staff Total</b>				<b>159.26</b>	<b>69.50</b>	<b>116.37</b>	<b>130.90</b>	<b>475.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1.00)</b>	<b>159.26</b>	<b>69.50</b>	<b>116.37</b>	<b>129.90</b>	<b>475.03</b>	
<b>Grand Total</b>				<b>553.36</b>	<b>309.20</b>	<b>441.37</b>	<b>181.30</b>	<b>1,485.23</b>	<b>0.20</b>	<b>-</b>	<b>1.00</b>	<b>(1.00)</b>	<b>553.56</b>	<b>309.20</b>	<b>442.37</b>	<b>180.30</b>	<b>1,485.43</b>	



## **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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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	7,148,117	7,331,561	7,522,343
Retirement	6,092,394	4,148,793	4,148,793	4,376,111	4,447,717	4,552,277	16,126,331
Tuition	887,148	1,087,761	1,087,761	1,037,019	1,088,870	1,143,314	1,200,479
Life & Disability	480,553	532,873	532,873	552,906	565,830	580,351	595,453
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,073	751,927
	-	-	-	-	-	-	-
<b>Total Benefit Expense</b>	<b>32,567,600</b>	<b>33,044,787</b>	<b>33,265,149</b>	<b>36,051,221</b>	<b>38,659,004</b>	<b>41,590,539</b>	<b>56,276,795</b>
<b>% Increase</b>		<b>33,044,787</b>	<b>2.14%</b>	<b>9.10%</b>	<b>7.23%</b>	<b>7.58%</b>	<b>35.31%</b>

\* 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
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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	117,132	117,132	117,132	117,132
W/C, Unemp & Other	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Cost Share</b>	<b>2,366,649</b>	<b>2,521,273</b>	<b>2,497,791</b>	<b>2,745,416</b>	<b>3,037,201</b>	<b>3,361,599</b>	<b>3,722,270</b>
							10%

Change in Staff Benefit Cost							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Change in Staff (fte)	-	-	-	0.00	0.00	0.00	0.00
Change in Staff (salary)	-	-	-	9,889	0	0	0
Medical	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Vision	-	-	-	-	-	-	-
Prescription	-	-	-	-	-	-	-
Social Security	-	-	-	757	-	-	-
Retirement	-	-	-	473	-	-	-
Tuition	-	-	-	-	-	-	-
Life & Disability	-	-	-	-	-	-	-
W/C, Unemp & Other	-	-	-	91	-	-	-
	-	-	-	-	-	-	-
<b>Total Benefit Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,320</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Increase</b>					<b>-100.00%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

Net Benefit Costs							
	2007-08	2008-09	2008-09	2009-10	2010-11	2011-12	2012-13
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
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	7,148,117	7,331,561	7,522,343
Retirement	6,092,394	4,148,793	4,148,793	4,376,111	4,447,717	4,552,277	16,126,331
Tuition	887,148	1,087,761	1,087,761	1,037,019	1,088,870	1,143,314	1,200,479
Life & Disability	356,576	419,763	419,763	435,774	448,698	463,219	478,321
W/C, Unemp & Other	728,499	724,791	724,791	731,550	738,280	745,073	751,927
	-	-	-	-	-	-	-
<b>Total Benefit Expense</b>	<b>30,200,952</b>	<b>30,523,514</b>	<b>30,767,358</b>	<b>33,305,804</b>	<b>35,621,803</b>	<b>38,228,940</b>	<b>52,554,525</b>
<b>% Increase</b>			<b>1.88%</b>	<b>9.12%</b>	<b>6.95%</b>	<b>7.32%</b>	<b>37.47%</b>

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

800 OTHER OBJECTS AND OTHER FINANCING USES  
900

800

**DUES AND FEES & PRIOR YEAR REFUNDS**

o Assume inflationary increase as follows:

3%

	2007-08 Actual	2008-09 Budget	2008-09 Projection	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
	\$351,387	\$484,200	\$477,325	\$385,401	\$396,963	\$408,872

**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	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
12/98 \$3,220,000 GOB	\$46,855	\$890,000	\$14,083	\$655,000	\$0	\$0	\$0	\$0	\$0	\$0
4/02 \$27,660,000 GOB	\$214,231	\$1,105,000	\$158,981	\$1,160,000	\$100,981	\$1,220,000	\$52,181	\$1,265,000	\$0	\$0
11/02 \$15,690,000 GOB	\$309,425	\$3,955,000	\$165,068	\$3,955,000	\$12,800	\$320,000	\$0	\$0	\$0	\$0
4/03 \$29,990,000 GOB	\$1,196,428	\$5,000	\$1,196,265	\$5,000	\$1,196,103	\$1,630,000	\$1,130,903	\$2,020,000	\$1,063,233	\$2,090,000
6/03 A \$18,780,000 GOB	\$502,537	\$1,545,000	\$463,650	\$1,580,000	\$416,623	\$1,630,000	\$362,835	\$1,680,000	\$306,825	\$1,740,000
2/04 \$7,385,000 GOB	\$177,444	\$615,000	\$164,263	\$625,000	\$149,169	\$645,000	\$131,963	\$665,000	\$112,619	\$680,000
1/05 \$9,990,000 GOB	\$328,346	\$5,000	\$324,000	\$330,000	\$304,860	\$1,090,000	\$273,435	\$1,105,000	\$238,969	\$1,145,000
9/05 \$8,970,000 GOB	\$311,420	\$470,000	\$297,320	\$480,000	\$281,720	\$500,000	\$265,470	\$515,000	\$248,218	\$535,000
11/00 \$100,043,000 DVRA	\$173,909	\$876,000	\$245,077	\$922,000	\$302,639	\$969,000	\$252,731	\$1,019,000	\$200,235	\$1,072,000
1/06 \$100,810,000 - GOB	\$4,829,825	\$5,000	\$4,829,650	\$5,000	\$4,826,325	\$1,630,000	\$4,753,125	\$1,910,000	\$4,676,725	\$1,970,000
3/06 \$13,455,000 GOB	\$617,238	\$1,505,000	\$595,738	\$1,570,000	\$491,638	\$1,635,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000
1/06 \$35,000,000 GOB	\$53,534	\$5,000	\$1,153,366	\$5,000	\$1,653,181	\$5,000	\$1,653,011	\$5,000	\$1,652,826	\$5,000
11/06 \$37,935,000 GOB	\$1,595,798	\$125,000	\$1,591,423	\$130,000	\$1,586,873	\$135,000	\$1,582,148	\$140,000	\$1,577,248	\$145,000
Possible Refinance 2006										
Possible Refinance 2006A										
IU - Debt Service	\$928,588	\$105,000	\$924,388	\$110,000	\$919,988	\$115,000	\$915,388	\$115,000	\$910,788	\$140,000
11/06 \$22,245,000 GOB	\$11,265,578	\$11,211,000	\$12,083,271	\$11,622,000	\$12,242,900	\$11,714,000	\$11,798,028	\$12,144,000	\$11,343,124	\$12,587,000
<b>TOTAL</b>										
	\$22,496,578	\$23,705,271	\$23,956,900	\$23,956,900	\$251,629	\$23,942,028	\$23,942,028	\$23,942,028	\$23,942,028	\$23,930,124
Total ACT 1 eligible Debt										
Increase in ACT 1 eligible debt										

**NEW DEBT SERVICE**

**FINANCING AMOUNT**

	2008-09		2009-10		2010-11		2011-12		2012-13	
	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT
5/07 \$10,000,000 GOB	\$0	\$0	\$396,194	\$340,000	\$382,594	\$355,000	\$368,384	\$365,000	\$353,794	\$380,000
Phase in Elem master plan 3.5% per year	\$ -	\$ -	\$ 396,194	\$ 340,000	\$ 1,238,045	\$ 355,000	\$ 2,118,093	\$ 365,000	\$ 3,028,373	\$ 380,000
<b>TOTAL</b>										
	\$ -	\$ -	\$ 792,388	\$ 680,000	\$ 1,620,639	\$ 710,000	\$ 1,486,477	\$ 730,000	\$ 3,416,747	\$ 760,000

**TOTAL DEBT SERVICE**

	2008-09		2009-10		2010-11		2011-12		2012-13	
	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT	FINANCING AMOUNT	DEBT SERVICE IMPACT
5/07 \$10,000,000 GOB	\$0	\$0	\$396,194	\$340,000	\$382,594	\$355,000	\$368,384	\$365,000	\$353,794	\$380,000
Phase in Elem master plan 3.5% per year	\$ -	\$ -	\$ 396,194	\$ 340,000	\$ 1,238,045	\$ 355,000	\$ 2,118,093	\$ 365,000	\$ 3,028,373	\$ 380,000
<b>TOTAL</b>										
	\$ -	\$ -	\$ 792,388	\$ 680,000	\$ 1,620,639	\$ 710,000	\$ 1,486,477	\$ 730,000	\$ 3,416,747	\$ 760,000
Total Debt Service	\$11,285,578	\$11,211,000	\$12,479,465	\$11,962,000	\$13,480,945	\$12,069,000	\$13,916,121	\$12,509,000	\$14,371,497	\$12,967,000
Change in Debt Service	\$22,496,578	\$22,496,578	\$24,441,465	\$24,441,465	\$25,549,945	\$25,549,945	\$26,425,121	\$26,425,121	\$27,338,497	\$27,338,497
			\$1,944,887	\$1,944,887	\$1,108,480	\$1,108,480	\$875,176	\$875,176	\$913,375	\$913,375



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

	Actual 2000-01	Actual 2001-02	% Change	Actual 2002-03	% Change	Actual 2004-05	% Change	Actual 2005-06	% Change	Actual 2007-08	% Change	Projected 2008-09	% Change	Budget 2009-10	% Change
<b>Staff</b>	77,129.2	83,033.8	4.37%	92,205.1	6.39%	98,092.6	6.39%	102,048.1	4.04%	110,044.9	7.83%	115,830.4	7.83%	124,611.1	13.24%
<b>Total Salaries</b>	62,120.7	66,420.9	6.92%	68,745.4	3.50%	71,544.2	4.07%	75,178.0	5.08%	81,915.7	5.69%	85,629.5	5.69%	91,305.3	11.46%
<b>Administration</b>	3,714.4	4,558.2	22.72%	4,855.5	6.52%	5,264.0	8.41%	5,669.5	7.70%	6,074.0	4.69%	6,980.7	4.69%	7,305.2	14.88%
<b>Teachers</b>	47,373.9	49,372.8	4.22%	50,736.8	2.76%	52,206.0	2.90%	53,981.5	3.40%	57,724.3	3.82%	59,946.7	3.82%	63,469.6	9.95%
<b>Reg Salaries</b>	511.8	590.3	15.35%	690.3	16.93%	873.3	26.51%	1,091.8	25.02%	998.2	2.98%	1,197.0	2.98%	1,186.6	15.43%
<b>Extra Duty Pymts</b>	199.9	180.6	-9.66%	87.2	-51.71%	283.3	224.94%	395.9	39.73%	301.8	-22.40%	274.7	-9.47%	283.0	-6.24%
<b>Sabbatical Pymts</b>	128.6	138.2	7.50%	152.5	10.00%	152.1	-0.30%	169.7	11.62%	201.2	18.56%	412.6	420.6	432.4	10.22%
<b>Subject Chair Pymts</b>	41.1	499.4	###	###	###	41.4	-91.70%	398.1	860.89%	251.5	-36.83%	243.9	-38.29%	394.4	29.65%
<b>Severance Pymts</b>	1,123.5	1,142.3	1.67%	1,116.9	-2.23%	1,190.1	6.56%	1,202.2	1.01%	1,311.7	9.10%	2,031.3	2,167.3	2,254.0	13.83%
<b>Supplemental Contracts</b>	49,378.8	51,923.7	5.15%	53,283.2	2.62%	54,746.2	2.78%	57,239.3	4.55%	58,990.9	3.26%	63,879.2	65,495.2	68,019.9	10.19%
<b>Technical</b>	1,752.0	1,720.4	-1.80%	1,865.6	8.44%	2,031.9	8.92%	2,040.5	0.42%	2,401.2	17.67%	2,749.5	2,966.7	2,978.5	18.12%
<b>Reg Salaries</b>	3,540.3	3,907.1	10.36%	4,231.4	8.30%	4,645.0	9.77%	5,198.6	11.92%	5,522.8	6.24%	6,292.9	6,659.7	6,655.9	12.06%
<b>Office Clerical</b>	3,735.3	4,311.5	15.43%	4,509.7	4.60%	4,857.1	7.70%	5,030.1	3.56%	4,915.8	-2.27%	5,727.1	6,017.4	6,345.8	17.82%
<b>Reg Salaries</b>	5,618.8	6,324.6	12.56%	7,256.2	14.76%	7,784.7	7.25%	9,113.4	17.07%	10,377.2	13.87%	11,744.7	13,233.2	16,933.1	44.18%
<b>Medical</b>	872.7	1,157.1	32.59%	1,065.5	-7.66%	1,119.1	4.74%	1,403.4	25.40%	1,381.0	-1.58%	1,998.9	1,856.2	1,973.2	41.05%
<b>Dental</b>	163.4	174.8	6.88%	156.8	-10.30%	183.6	17.12%	180.4	-1.74%	151.5	-15.99%	194.0	161.1	245.4	59.34%
<b>Vision</b>	1,808.4	2,268.6	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	2,947.8	3,198.4	7.91%
<b>Prescription</b>	4,770.4	5,110.8	7.13%	5,266.7	3.05%	5,357.9	1.73%	5,623.7	4.96%	5,784.1	2.85%	6,095.4	5,389.7	6,003.6	14.90%
<b>Social Security</b>	1,221.7	716.9	-41.16%	795.7	10.68%	2,697.5	239.01%	3,153.5	16.90%	3,604.6	14.30%	4,452.9	4,148.8	4,376.1	-15.00%
<b>Retirement</b>	490.0	614.2	25.35%	607.8	1.84%	689.3	13.41%	974.8	41.42%	896.9	-8.27%	887.1	1,087.8	1,057.0	9.59%
<b>Tuition Reimbursement</b>	179.5	210.6	17.30%	203.0	-3.61%	208.7	2.82%	540.6	159.06%	464.0	-14.16%	518.5	52.9	552.9	6.62%
<b>Life &amp; Disability</b>	496.1	706.9	42.49%	833.2	17.87%	1,217.9	46.17%	606.6	-50.19%	615.8	1.51%	728.5	724.8	731.6	0.03%
<b>Workers Comp/Unemp/Other</b>	15,621.1	17,287.2	10.67%	18,847.4	9.03%	22,080.1	17.20%	24,412.5	10.57%	26,388.1	8.09%	30,271.8	32,567.6	36,051.2	10.99%
<b>Total Benefits</b>	(612.6)	(674.3)	10.67%	(927.5)	37.54%	(1,429.2)	54.10%	(1,498.0)	4.81%	(2,143.6)	22.48%	(2,366.6)	(2,497.8)	(2,745.4)	28.13%
<b>(Less) cost sharing</b>	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	7.15%	28,129.2	30,767.4	33,305.8	14.56%
<b>Net Benefits</b>	6,372.1	7,009.3	10.00%	7,663.2	9.33%	7,847.1	2.40%	9,083.1	15.75%	9,814.6	8.05%	10,700.1	11,016.7	11,261.6	14.88%
<b>Prof. &amp; Tech. Services</b>	1,666.0	833.1	-49.82%	1,339.9	-32.11%	1,497.7	12.28%	1,732.6	15.68%	1,688.2	-2.56%	1,732.4	1,841.1	1,871.9	8.26%
<b>Substitute Service</b>	796.6	394.7	-50.06%	567.3	43.73%	567.3	0.00%	748.7	31.82%	461.9	-38.14%	682.3	475.0	528.8	-23.26%
<b>Contracted Therapeutic Staff</b>	280.5	189.8	-32.34%	290.2	52.90%	374.7	29.12%	440.2	17.48%	219.2	-50.20%	363.9	503.0	503.0	0.55%
<b>Contracted Aides</b>	2,602.2	3,038.7	16.77%	2,761.3	-9.13%	2,777.3	0.47%	3,010.3	11.95%	2,953.0	-1.90%	3,208.9	3,365.5	3,365.5	0.00%
<b>CCIU - Special Education Programs</b>	63.3	285.1	350.39%	404.6	41.17%	363.7	-10.28%	2,668.9	634.14%	3,010.3	12.73%	3,089.9	3,651.7	3,651.7	16.84%
<b>Due Process Hearings</b>	95.2	138.1	45.06%	105.7	-9.34%	117.6	11.30%	411.7	263.76%	619.1	50.33%	332.4	610.7	583.5	75.54%
<b>Early Intervention</b>	61.3	15.2	-75.20%	43.2	-28.56%	258.7	144.75%	217.2	-16.04%	159.1	-26.75%	224.6	220.4	258.9	14.36%
<b>Extended School Year</b>	424.2	242.4	-42.86%	252.5	4.47%	547.1	116.67%	519.2	5.10%	333.4	-35.31%	410.9	380.0	430.0	8.70%
<b>Alternative Education - Special Ed</b>	379.6	109.6	-70.87%	341.2	21.31%	147.0	-56.92%	159.3	8.37%	622.9	27.68%	745.1	741.7	944.9	26.82%
<b>Alternative Education - Reg</b>	327.9	421.1	30.86%	458.3	8.83%	474.8	3.60%	537.2	13.14%	496.6	34.23%	543.3	555.4	555.0	1.67%
<b>Tax Collection</b>	840.2	1,142.4	35.97%	843.9	-26.13%	833.3	-1.26%	1,110.6	33.28%	1,351.6	21.56%	1,614.5	1,733.1	1,868.1	7.55%
<b>Legal</b>	2,764.7	3,112.6	12.58%	3,231.9	3.83%	3,363.1	4.68%	3,608.5	6.66%	4,061.9	12.56%	4,455.0	5,206.7	5,246.7	17.82%
<b>Other</b>	1,407.7	1,746.1	24.04%	1,698.7	-3.30%	1,727.4	1.69%	1,919.9	11.14%	2,251.7	17.28%	2,631.3	3,087.6	3,090.0	17.43%
<b>Purchased Property Services</b>	219.0	227.9	4.06%	229.5	0.70%	251.3	9.50%	287.7	14.48%	302.3	5.07%	2,195.6	407.3	419.2	21.33%
<b>Electricity</b>	67.4	70.5	4.60%	79.3	12.48%	89.9	13.37%	90.5	0.67%	146.1	61.44%	136.0	155.0	190.0	39.71%
<b>Water/Sewer</b>	150.2	188.7	25.63%	200.1	6.04%	211.7	5.80%	222.0	4.87%	226.2	2.16%	228.2	240.6	242.5	8.29%
<b>Trash Removal</b>	920.4	879.4	-4.45%	1,024.3	16.48%	1,102.8	7.66%	1,088.4	-1.31%	1,135.0	4.28%	1,264.3	1,421.0	1,443.5	14.65%
<b>Office Rental</b>	14,608.5	15,344.3	5.04%	16,420.4	7.01%	17,563.8	6.98%	19,747.4	12.43%	21,040.7	6.55%	21,636.2	25,625.4	26,794.9	26.84%
<b>Other</b>	1,872.7	2,735.2	46.06%	3,288.8	20.24%	3,788.9	15.21%	4,308.9	13.65%	4,691.2	8.95%	4,455.5	6,017.4	7,163.2	60.77%
<b>Charter Schools</b>	1,150.1	1,025.1	-10.87%	1,102.3	7.53%	1,152.5	4.55%	1,179.1	2.35%	1,366.6	15.33%	2,247.9	2,562.0	2,462.1	13.36%
<b>Tuition: Special Education</b>	814.3	686.1	-15.74%	546.5	-32.35%	745.4	36.40%	857.7	15.07%	1,028.5	19.91%	1,123.7	1,200.5	1,245.1	10.81%
<b>Tuition: CAT</b>	95.8	53.1	-44.57%	50.0	-5.84%	84.9	69.80%	21.2	-75.03%	25.5	20.31%	-	-	-	#DIV/0!
<b>Tuition: Other</b>	2,848.9	2,925.1	2.82%	2,986.6	1.96%	3,209.5	7.46%	3,334.4	3.92%	3,701.7	10.98%	4,436.4	4,943.2	5,139.4	31.54%
<b>Bussing: Public Schools</b>	3,869.2	3,886.2	0.44%	4,081.6	5.03%	4,347.9	6.52%	4,257.2	-2.09%	4,591.8	1.09%	4,579.7	5,147.0	4,679.5	1.91%
<b>Bussing: Non-Public</b>	1,770.1	1,806.5	2.06%	1,922.9	6.64%	1,850.0	-3.79%	2,140.9	48.16%	2,875.5	37.54%	3,213.9	2,875.8	3,201.1	7.01%
<b>Bussing: Special Ed</b>	155.1	167.8	8.19%	177.2	5.60%	188.6	6.43%	192.2	1.91%	223.7	16.40%	260.1	415.5	322.4	-3.49%
<b>Bussing: Extracurricular</b>	284.1	199.2	-30.24%	324.7	43.45%	337.7	4.00%	370.7	15.11%	402.9	8.69%	436.5	471.9	511.3	17.64%
<b>Insurance</b>	169.4	599.8	254.14%	564.6	-5.87%	502.8	-10.95%	612.2	21.76%	516.9	-8.53%	593.7	613.3	613.3	0.00%
<b>Telephone/Postage</b>	1,610.8	1,256.2	-22.01%	1,375.2	9.47%	1,355.6	-1.43%	1,374.9	1.42%	1,073.6	-21.91%	1,039.7	1,395.0	1,457.3	40.16%

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

Supplies	3,631.9	3,960.6	9.05%	4,455.2	12.49%	5,130.1	15.15%	4,641.8	-9.52%	5,459.0	17.61%	5,025.7	-7.94%	6,404.7	26.81%
Heating Fuel	476.4	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%	1,060.1	-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%	925.6	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%	2,591.9	22.03%
Educational /Admin Software	418.7	753.4	79.94%	1,034.2	37.27%	524.8	-49.26%	235.8	-55.07%	303.5	28.71%	353.1	16.34%	464.8	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%	199.5	-18.12%
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%	14.3	119.29%
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	17.01%
Property	2,790.2	3,327.8	19.27%	3,097.0	-6.94%	2,682.5	-13.38%	2,591.5	-3.39%	709.8	-72.61%	1,748.0	146.27%	2,335.8	-11.80%
Technology Equipment	1,640.9	2,057.0	25.36%	2,120.7	3.10%	1,725.0	-18.66%	1,632.6	-5.36%	-	-100.00%	403.0	#DIV/0!	1,290.0	280.5
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	973.8
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
Bond payments	10,840.8	11,974.4	10.46%	12,060.5	0.72%	13,864.0	14.95%	16,571.0	19.53%	20,117.0	21.40%	19,825.5	-1.45%	20,106.0	22,633.8
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	104.56%	-	-100.00%
Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	1,008.0	-
<b>TOTAL EXPENSE</b>	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%	185,441.7	200,416.9
	(0.0)	(0.0)												4.57%	14.95%

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

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Projected 2008-09	% Change	Budget 2009-10	% Change	Budget 2010-11	% Change	Budget 2011-12	% Change	Budget 2012-13	% Change
<b>Staff</b>	74,131.0	77,129.2	83,033.8	86,665.3	92,205.1	98,092.6	102,058.1	110,044.9	115,830.4	118,937.5	8.0%	124,611.1	4.7%	129,081.2	4.7%	134,066.3	3.8%	150,885.8	12.5%
<b>Total Salaries</b>	59,097.2	62,120.7	66,420.9	68,745.4	71,544.2	75,178.0	77,504.7	81,915.7	85,629.5	88,170.1	7.6%	91,305.3	3.6%	93,439.4	2.3%	95,837.4	2.5%	96,383.8	2.6%
<b>Administration</b>																			
Reg Salaries	3,329.9	3,714.4	4,558.2	4,855.5	5,264.0	5,669.5	6,074.0	6,359.7	6,980.7	7,031.0	10.5%	7,305.2	3.9%	7,597.4	4.0%	7,901.3	4.0%	8,217.3	4.0%
Teachers	45,211.6	47,373.9	49,372.8	50,736.8	52,026.0	53,981.5	55,600.3	57,724.3	59,946.7	61,255.0	6.1%	63,469.6	3.6%	64,677.1	1.9%	66,014.1	2.0%	67,404.7	2.1%
Extra Duty Pymts	48.1	911.8	590.3	690.3	873.3	1,091.8	1,091.8	1,028.0	1,197.0	1,994.7	-3.2%	1,866.6	19.2%	1,209.1	1.9%	1,234.1	2.0%	1,260.1	2.1%
Sabbatical Pymts	328.4	199.9	180.6	283.3	283.3	395.9	301.8	43.9	274.7	301.8	-8.7%	283.0	3.0%	288.4	1.9%	294.3	2.0%	300.5	2.1%
Subject Chair Pymts	114.4	128.6	138.2	152.5	152.1	169.7	201.2	392.3	412.6	420.6	7.2%	432.4	2.8%	440.6	1.9%	448.7	2.0%	459.2	2.1%
Severance Pymts	177.0	41.1	499.4	499.5	41.4	398.1	251.5	304.2	245.9	382.9	25.8%	394.4	3.0%	401.9	1.9%	410.2	2.0%	418.9	2.1%
Supplemental Contracts	1,080.0	1,123.5	1,142.3	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,033.1	2,167.3	9.4%	2,254.0	4.0%	2,296.9	1.9%	2,344.4	2.0%	2,393.7	2.1%
Total Teachers	47,409.4	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	58,590.9	61,730.8	63,879.2	65,495.2	6.1%	68,019.9	3.8%	69,313.9	1.9%	70,746.9	2.0%	72,237.1	2.1%
<b>Technical</b>																			
Reg Salaries	1,515.8	1,752.0	1,720.4	1,865.6	2,031.9	2,040.5	2,401.2	2,500.4	2,749.5	2,966.7	18.6%	2,978.5	0.4%	3,097.7	4.0%	3,221.6	4.0%	3,350.4	4.0%
Office Clerical	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	6,659.7	12.1%	6,659.9	-0.6%	6,862.2	3.0%	7,130.5	4.0%	7,415.7	4.0%
Crafts and Trades	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	11.7%	6,345.8	5.4%	6,574.2	3.6%	6,837.2	4.0%	7,110.7	4.0%
<b>Benefits</b>																			
Medical	4,932.9	5,618.8	6,324.6	7,258.2	7,784.7	9,113.4	10,377.2	11,744.7	13,233.2	15,213.9	29.5%	16,933.1	11.3%	18,846.5	11.3%	20,976.2	11.3%	23,346.5	11.3%
Dental	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	32.6%	1,973.2	6.3%	2,087.5	6.3%	2,228.6	6.3%	2,370.1	6.3%
Vision	1,605.8	1,808.4	2,269.6	2,657.7	2,831.5	2,816.1	3,112.9	3,479.2	3,099.7	2,947.8	-15.1%	2,484.4	4.3%	2,559.9	4.3%	2,669.9	4.3%	2,784.4	4.3%
Prescription	4,537.1	4,770.4	5,110.6	5,266.7	5,357.9	5,623.7	5,784.1	6,095.4	6,380.7	6,517.7	6.9%	7,003.6	7.4%	7,148.1	2.0%	7,316.2	2.5%	7,523.2	2.6%
Social Security	2,709.5	1,221.7	718.9	795.7	2,697.5	3,153.5	3,604.6	5,209.4	6,092.4	4,148.8	-20.3%	4,376.1	5.4%	4,447.7	1.6%	4,552.3	2.3%	4,665.3	2.5%
Retirement	366.0	490.0	614.2	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	14.9%	1,037.0	-4.6%	1,088.9	5.0%	1,143.3	5.0%	1,200.5	5.0%
Tuition Reimbursement	171.2	179.5	210.6	203.0	208.7	540.6	464.0	518.6	480.6	532.9	7.5%	552.9	3.7%	585.8	2.3%	580.4	2.7%	595.5	2.6%
Life & Disability	171.2	496.1	706.9	833.2	1,217.9	606.6	615.8	731.3	728.5	724.8	-0.8%	731.6	0.9%	758.3	3.7%	745.1	0.9%	751.9	0.9%
Workers Comp/Unemp/Other	15,367.7	15,621.1	17,287.1	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,567.6	33,265.1	8.9%	36,051.2	8.3%	38,659.0	7.2%	41,590.5	7.5%	45,276.8	8.5%
Total Benefits	(502.9)	(612.6)	(674.3)	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,745.4)	16.5%	(2,745.4)	9.1%	(3,037.2)	10.6%	(3,361.6)	10.6%	(3,722.3)	10.7%
(Less) cost sharing	15,033.8	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,128.2	30,201.0	30,767.4	9.3%	33,305.8	8.2%	35,621.8	6.9%	38,228.9	7.3%	42,554.5	11.3%
Net Benefits	5,774.5	6,372.1	7,009.3	7,663.2	7,847.1	9,083.1	9,814.6	9,802.8	10,700.1	11,016.7	12.3%	11,261.6	2.2%	11,731.7	4.1%	12,222.5	4.1%	12,735.0	4.1%
<b>Prof. &amp; Tech. Services</b>																			
Substitute 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	1,841.1	6.2%	1,571.9	-14.6%	1,619.1	3.0%	1,667.7	3.0%	1,717.7	3.0%
Contracted Therapeutic Staff	159.1	196.6	394.7	567.3	746.7	461.9	461.9	523.9	682.3	475.0	-9.3%	528.8	10.9%	550.0	5.0%	560.8	5.0%	609.8	5.0%
Contracted Aides	12.6	280.5	189.8	290.2	374.7	440.2	219.2	363.8	473.9	503.0	38.3%	503.0	0.0%	528.2	5.0%	580.6	5.0%	582.3	5.0%
CCIU - Special Education Programs	2,691.6	2,602.2	3,098.7	2,761.3	2,477.3	2,688.9	3,010.3	2,953.0	3,209.9	3,365.5	13.9%	3,367.5	0.0%	3,535.8	5.0%	3,712.6	5.0%	3,898.3	5.0%
Due Process Hearings	13.7	63.3	285.1	404.6	363.7	411.7	619.1	332.4	507.9	610.7	83.7%	583.5	-4.4%	612.7	5.0%	643.3	5.0%	675.5	5.0%
Early Intervention	105.4	95.2	138.1	105.7	258.7	217.2	159.1	224.6	196.2	220.4	-1.8%	256.9	16.5%	269.7	5.0%	283.2	5.0%	297.3	5.0%
Extended School Year	19.3	61.3	15.2	43.2	17.6	210.6	333.4	395.6	410.9	380.0	-3.9%	430.0	13.1%	451.5	5.0%	474.1	5.0%	497.8	5.0%
Alternative Education - Special Ed	313.2	424.2	242.4	252.5	547.1	519.2	662.9	745.1	879.9	741.7	-0.4%	944.9	27.3%	982.1	5.0%	1,041.8	5.0%	1,093.8	5.0%
Alternative Education - Reg	205.8	335.1	109.6	341.2	147.0	159.3	524.2	342.3	251.3	240.6	-29.0%	310.5	29.0%	319.8	3.0%	328.4	3.0%	339.3	3.0%
Tax Collection	430.4	379.6	421.1	458.3	474.8	537.2	496.6	545.9	543.3	555.4	1.7%	555.0	-0.0%	571.7	3.0%	588.8	3.0%	606.5	3.0%
Legal	321.3	327.9	199.1	261.1	287.9	308.9	288.1	228.1	255.0	350.3	53.4%	342.5	-2.2%	352.8	3.0%	363.4	3.0%	374.3	3.0%
Other	777.2	840.2	1,142.4	843.9	833.3	1,110.6	1,351.6	1,415.8	1,614.5	1,733.1	22.4%	1,869.1	7.6%	1,925.2	3.0%	1,983.0	3.0%	2,042.5	3.0%
<b>Purchased Property Services</b>																			
Electricity	2,617.9	2,764.7	3,112.6	3,231.9	3,383.1	3,608.5	4,061.9	4,455.0	4,831.5	5,206.7	16.8%	5,248.7	0.8%	5,880.7	12.0%	6,487.6	10.3%	7,176.8	10.6%
Water/Sewer	1,525.3	1,407.7	1,746.1	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,998.8	3,087.6	17.3%	3,090.0	0.0%	3,553.5	15.0%	4,086.5	15.0%	4,699.5	15.0%
Trash Removal	206.5	219.0	227.9	229.5	251.3	287.7	302.3	345.5	403.5	407.3	17.8%	419.2	2.9%	431.8	3.0%	444.7	3.0%	458.1	3.0%
Office Rental	73.8	67.4	70.5	79.3	89.9	90.5	146.1	136.0	155.0	190.0	39.7%	190.0	0.0%	199.5	5.0%	209.5	5.0%	219.9	5.0%
Other	6.7	150.2	188.7	200.1	211.7	222.0	226.8	277.9	0.8	100.8	-29.0%	100.0	-0.7%	103.0	3.0%	106.1	3.0%	109.3	3.0%
<b>Other Services</b>																			
Charter Schools	12,639.7	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,973.7	25,625.4	18.4%	26,794.9	4.5%	28,850.3	7.6%	30,499.6	5.7%	32,348.2	6.0%
Tuition - Special Education	738.7	1,872.7	2,735.2	3,288.8	3,788.9	4,305.9	4,691.2	4,455.5	5,470.3	6,017.4	35.0%	7,163.2	19.0%	7,475.0	4.3%	8,083.0	8.1%	8,835.0	9.3%
Tuition - CAT	800.8	1,150.1	1,025.1	1,102.3	1,152.3	1,679.1	1,936.6	2,195.6	2,247.9	2,562.0	16.8%	2,462.1	-3.9%	2,536.0	3.0%	2,612.1	3.0%	2,690.4	3.0%
Tuition - Other	951.4	814.3	686.1	546.5	745.4	857.7	1,028.5	1,123.7	1,187.6	1,260.5	6.8%	1,245.1	3.7%	1,685.1	35.3%	1,836.8	9.0%	2,002.1	9.0%
Bussing - Public Schools	56.8	95.8	53.1	50.0	84.9	21.2	25.5	25.5	25.5	25.5	0.0%	25.5	0.0%	25.5	0.0%	25.5	0.0%	25.5	0.0%
Bussing - Non-Public	2,975.1	2,848.9	2,929.1	2,986.6	3,209.5	3,335.4	3,701.7	3,907.0	4,436.4	4,943.2	26.5%	5,139.4	3.9%	5,550.6	8.0%	5,			

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

<b>Supplies</b>	3,452.9	3,631.9	3,960.6	4,455.2	5,130.1	4,641.8	5,459.0	6,047.7	6,509.6	6,171.9	7,730.2	7,230.3	7,599.5	5.11%
Heating Fuel	409.5	615.7	476.4	493.0	659.0	571.1	930.7	1,025.7	1,325.2	1,131.0	1,164.9	1,199.9	1,235.9	3.00%
Other Operations/Maint Supplies	467.5	496.7	504.5	576.1	614.9	657.1	738.5	1,060.1	889.6	999.4	1,039.4	1,080.9	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	2,280.2	2,252.8	2,343.0	2,436.7	2,534.1	4.00%
Administrative/ Admin Software	121.7	418.7	753.4	1,034.2	524.8	235.8	303.5	353.1	422.5	721.0	749.9	779.8	811.0	4.00%
Administration/Business	177.4	186.9	197.1	198.6	208.5	170.3	212.1	199.8	191.9	163.6	170.1	176.9	184.0	4.00%
Other	195.7	267.5	532.5	800.1	467.1	163.1	7.4	9.8	21.8	21.5	22.3	23.2	24.2	4.00%
<b>Other Objects</b>	186.7	379.3	212.1	220.8	241.7	285.5	333.3	295.3	477.3	345.5	385.4	397.0	408.9	3.00%
<b>Property</b>	3,290.1	2,790.2	3,327.8	3,097.0	2,682.5	2,591.5	709.8	1,748.0	1,254.3	1,541.7	1,940.0	2,198.2	2,464.2	12.10%
Technology Equipment	2,397.6	1,640.9	2,057.0	2,120.7	1,725.0	1,632.6	-	403.0	280.5	#####	-	-	-	#DIV/0!
Other Equipment	892.5	1,149.3	1,270.8	976.3	957.5	958.9	709.8	1,345.0	973.8	1,541.7	1,940.0	2,198.2	2,464.2	12.10%
<b>Debt Service</b>	9,555.8	11,149.2	15,275.2	13,135.6	14,756.7	16,571.0	20,859.0	21,343.6	22,633.8	24,441.5	25,549.9	26,425.1	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	22,633.8	24,441.5	25,549.9	26,425.1	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	-	-	-	-	-	3.43%
<b>Reserve</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL EXPENSE</b>	111,648.6	118,825.1	131,275.7	134,889.4	143,810.1	154,621.4	164,336.4	174,351.5	191,661.3	200,416.9	211,129.5	219,526.6	240,856.8	9.76%
	111,648.6	118,825.1	131,275.7	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	5.35%	4.57%	5.35%	3.98%	9.76%	

**Back-End Referendum Exceptions**

	<b>BUDGET 2008-09</b>	<b>BUDGET 2009-10</b>	<b>BUDGET 2010-11</b>	<b>BUDGET 2011-12</b>	<b>BUDGET 2012-13</b>
	(\$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
<b>Total</b>	<b>3,021.1</b>	<b>3,333.4</b>	<b>636.6</b>	<b>772.5</b>	<b>2,252.2</b>

<b>Exception Calculations</b>					
<b>Health Care</b>					
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
	<b>17,474,704</b>	<b>19,721,741</b>	<b>21,750,120</b>	<b>23,993,497</b>	<b>26,475,124</b>
Increase		2,247,037	2,028,379	2,243,377	2,481,626
4.10%		716,463	808,591	891,755	983,733
<b>Total Exception 76% (Estimate for Teacher Share)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Retirement</b>					
	4,148,793	4,376,111	4,447,717	4,552,277	16,126,331
50%	2,074,397	2,188,056	2,223,859	2,276,138	8,063,165
	2,074,397	2,188,056	2,223,859	2,276,138	8,063,165
Increase		113,659	35,803	52,280	5,787,027
4.10%		85,050	89,710	91,178	93,322
<b>Total Exception</b>		<b>28,609</b>	<b>(53,907)</b>	<b>-</b>	<b>-</b>
<b>Special Education</b>					
	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
<b>Total Exception</b>		<b>2,096,117</b>	<b>(793,234)</b>	<b>260,154</b>	<b>273,162</b>
<b>ACT 1 Qualifying Debt Service</b>					
	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
<b>Debt Qualifying for Exception</b>		<b>1,208,693</b>	<b>636,582</b>	<b>772,493</b>	<b>1,979,021</b>

**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
<b>Revenues</b>											
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)	\$ 61,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ 2,976,881	\$ 2,025,750	\$ 1,182,012	\$ 1,182,012	\$ 480,294	\$ 681,774	\$ 421,897	\$ 298,112
<b>Total Revenues</b>	\$ 2,237,140	\$ 2,036,314	\$ 3,719,522	\$ 4,307,004	\$ 3,175,452	\$ 2,115,996	\$ 1,182,012	\$ 480,294	\$ 681,774	\$ 421,897	\$ 298,112
<b>Expenditures and Fund Transfers</b>											
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ 89,500	\$ -	\$ -	\$ -
Debt Service Payments (Cap Int)	\$ -	\$ 1,042,300	\$ -	\$ 1,658,859	\$ 3,633,680	\$ 1,600,000	\$ 1,600,000	\$ 938,008	\$ -	\$ -	\$ -
Transfer to fund Technology Equipment	\$ 1,725,025	\$ 1,638,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	\$ -	\$ -	\$ -	\$ -	\$ (22,811)	\$ -	\$ -	\$ 2,030,130	\$ 2,091,034	\$ 2,153,765	\$ 2,218,378
Facility repairs and maint	\$ -	\$ -	\$ 595,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund (CAP INT.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,725,025	\$ 2,681,288	\$ 595,031	\$ 3,534,405	\$ 3,610,869	\$ 2,500,000	\$ 2,500,000	\$ 3,057,638	\$ 2,091,034	\$ 2,153,765	\$ 2,218,378
<b>Excess of Revenues over Expenditures</b>	\$ 512,115	\$ (644,974)	\$ 3,124,491	\$ 772,599	\$ (435,417)	\$ (384,004)	\$ (1,317,988)	\$ (2,577,344)	\$ (1,409,259)	\$ (1,731,868)	\$ (1,920,266)
<b>Project Fund Balance at July 1</b>	\$ 13,049,248	\$ 13,561,363	\$ 12,916,389	\$ 16,040,880	\$ 16,813,479	\$ 14,357,245	\$ 16,378,062	\$ 15,060,074	\$ 12,482,730	\$ 11,073,470	\$ 9,341,602
<b>Projected Fund Balance at June 30</b>	\$ 13,561,363	\$ 12,916,389	\$ 16,040,880	\$ 16,813,479	\$ 16,378,062	\$ 13,973,241	\$ 15,060,074	\$ 12,482,730	\$ 11,073,470	\$ 9,341,602	\$ 7,421,335

## Financial Summary all Funds

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2008-9	2009-10	2010-11	2011-12	2012-13
	Actual	Actual	Actual	Actual	Actual	Budget	Projected	Estimated	Estimated	Estimated	Estimated
<b>Revenue</b>	<b>143.8</b>	<b>154.6</b>	<b>164.4</b>	<b>174.4</b>	<b>185.4</b>	<b>191.7</b>	<b>191.7</b>	<b>200.3</b>	<b>211.1</b>	<b>219.5</b>	<b>241.0</b>
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
<b>Local</b>	<b>118.7</b>	<b>126.1</b>	<b>136.3</b>	<b>144.4</b>	<b>154.0</b>	<b>161.3</b>	<b>161.3</b>	<b>169.7</b>	<b>180.0</b>	<b>188.0</b>	<b>203.0</b>
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	131.9	131.9	141.5	150.8	160.4	173.0
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	1.8	1.8	1.0	1.1	(1.5)	-
Capital Reserve	1.7	1.6	-	-	-	0.9	0.9	-	-	-	-
<b>Expenses</b>	<b>143.8</b>	<b>154.6</b>	<b>164.3</b>	<b>174.4</b>	<b>185.4</b>	<b>191.7</b>	<b>191.7</b>	<b>200.4</b>	<b>211.1</b>	<b>219.5</b>	<b>241.0</b>
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	169.0	169.0	176.0	185.6	193.1	213.6
<b>Expenses % Increase</b>											
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%	2.23%	2.23%	4.11%	5.46%	4.05%	10.62%
<b>Debt Service Phase- In</b>											
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	0.9	-	-	-
Capital Projects Fund	-	1.5	1.4	-	-	0.4	0.4	-	-	-	-
CCIU Debt Service	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13.9</b>	<b>19.2</b>	<b>21.5</b>	<b>21.5</b>	<b>23.6</b>	<b>24.6</b>	<b>24.6</b>	<b>25.4</b>	<b>25.5</b>	<b>26.4</b>	<b>27.3</b>
Reimburse Cap Reserve	-	-	-	-	-	1.0	-	0.9	-	-	-
<b>Act 1 Exceptions</b>											
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
<b>Capital Reserve</b>											
Beginning Balance	-	-	12.9	16.0	16.8	14.4	16.4	15.0	12.5	11.1	9.3
Inflow	-	-	3.7	4.3	3.1	2.1	1.1	0.5	0.7	0.4	0.3
Interest on Capital	-	-	3.7	2.8	2.1	1.1	1.1	0.5	0.7	0.4	0.3
From General Fund	-	-	-	1.5	1.0	1.0	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-	-
Outflow	-	1.0	-	3.5	3.5	2.5	2.5	3.0	2.1	2.2	2.2
One time Rustin Costs	-	-	-	1.8	-	-	-	-	-	-	-
Facility Repair and Maint	-	-	-	-	-	-	-	-	-	-	-
Operating Local Revenue	-	-	-	-	-	0.9	0.9	0.1	-	-	-
Capitalized Interest	-	1.0	-	1.7	3.5	1.6	1.6	0.9	-	-	-
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	12.5	11.1	9.3	7.4
<b>Operating Cash Reserve</b>											
Beginning Balance	8.0	6.5	8.3	8.8	9.6	6.7	7.5	5.7	4.7	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	1.8	1.0	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	5.7	4.7	3.6	5.1	5.1
<b>Capital Funds</b>											
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)
<b>Millage Calculations</b>											
Tax Rates											
Chester County	12.59	13.55	14.32	15.16	15.79	16.85	-	17.96	18.99	20.01	21.40
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94	-	14.29	14.92	15.61	16.68
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	4.2%	6.7%	-	6.5%	5.7%	5.4%	7.0%
Delaware County		7.3%	6.5%	-5.4%	7.7%	9.0%	-	10.3%	4.4%	4.6%	6.9%
<b>Millage Based on 4.1% Index</b>				<b>15.16</b>	<b>15.79</b>	<b>16.85</b>		<b>17.54</b>	<b>18.26</b>	<b>19.01</b>	<b>19.79</b>
Levy Reduction Needed (\$MM)								3.3	2.3	1.9	4.7
Act 1 Exceptions								(3.3)	(0.6)	(0.8)	(2.3)
Shortfall								(0.0)	1.7	1.2	2.4
<b>Assessed Value</b>											
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
<b>Assessed Value % Increase</b>											
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%