

West Chester Area School District  
Operating Expense History and Forecast

3/11/2009

	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	2008-09	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>118,387.5</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	14,713.9	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	1,656.2	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	185.3	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	3,147.8	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>32,715.1</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>30,217.4</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>11,330.0</b>	<b>11,484.6</b>	<b>11,963.6</b>	<b>12,463.7</b>	<b>12,985.8</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	691.9	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	333.5	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	3,376.5	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	260.4	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	503.4	540.0	567.0	595.4	625.1
44	Alternative Education - Special Ed	252.5	547.1	519.2	662.9	745.1	879.9	741.7	833.2	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	423.5	436.2	449.3	462.8
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>5,649.0</b>	<b>5,971.9</b>	<b>6,155.3</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	3,321.8	3,570.9	3,678.0
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>25,409.8</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	5,863.0	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	2,500.9	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	4,943.2	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	160,969.8	158,202.2	168,701.5	179,085.8	189,205	202,204			
4	87,718.9	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,498.3	133,412.7	143,044.6	152,564.8	161,781.7	173,897.8			
5	83,996.3	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,455.6	131,912.7	141,514.6	150,981.2	160,166.4	172,190.3			
6	3,722.6	2,931.5	3,197.8	2,677.5	1,969.4	1,874.2	2,042.7	1,500.0	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	17,895.8	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	4,861.7	3,665.9	3,700.0	2,500.0	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	26,569.5	27,178.1	27,593	34,011			
14	18,327.9	19,033.3	20,108.7	19,874.2	20,444.0	21,026.1	20,357.3	20,862.6	20,879.6	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	7,334.9	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	331.7	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	1,758.9	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	6,202.6	5,408.3	5,333.2	5,689.9	5,797.9	5,941.9	11,824.3			
25	2,647.3	2,864.3	2,771.5	2,843.5	3,012.1	3,154.7	3,333.9	3,258.9	3,501.8	3,574.1	3,665.8	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	3,878.6	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	1,998.5	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	140,588.7	155,071.8	164,843.4	175,188.9	183,305.0	189,817.8	188,574.4	199,326.4	210,193.3	220,752.1	240,186.1			
36															
37	1,743.0	3,241.4	(178.3)	(506.7)	(837.2)	2,136.6	2,536.5	2,634.6	1,313.5	936.3	(1,500.0)	-			
38		2,120.7	1,725.0	-	-	-	900.0	-	-	-	-	-			
39		(377.7)	1,516.4	(506.7)	(837.2)	2,136.6	1,636.5	-	89.5	-	-	-			
40									1,224.0	936.3	(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	191,209.1	200,639.9	211,129.6	219,252.1	240,186.1			
43	135,267.3	142,293.7	156,710.8	164,843.4	175,188.9	183,305.0	190,717.8	189,474.4	199,415.9	210,193.3	220,752.1	240,186.1			
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	5,760.3	4,536.3	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	5,760.3	4,536.3	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	1,734.6	1,224.0	936.3	(1,500.0)	-			

West Chester Area School District  
Forecast Millage Calculation

	A	B	C	D	E	F	G	H	I	J
1										
2					2008-09	2009-10		2010-11	2011-12	2012-13
3					Budget	Budget		Forecast	Forecast	Forecast
4	Market Values									
5	Chester County				9,008,526	9,086,864		9,086,864	9,086,864	9,086,864
6	Delaware County				582,243	610,170		610,170	610,170	610,170
7					9,590,769	9,697,034		9,697,034	9,697,034	9,697,034
8										
9										
10	Net amount to be raised from R/E taxes				131,456	141,515		150,981	160,166	172,190
11	Gross tax to be levied				136,365	146,799		156,620	166,148	178,621
12										
13	Equilization Between Counties									
14	Chester County %				93.93%	93.71%		93.71%	93.71%	93.71%
15	Delaware County %				6.07%	6.29%		6.29%	6.29%	6.29%
16										
17	Chester Cnty Levy				128,087	137,562		146,765	155,693	167,381
18	Delaware Cnty Levy				8,279	9,237		9,855	10,455	11,239
19					136,365	146,799		156,620	166,148	178,621
20	Millage Calculation									
21	Chester Cnty tax levy				128,087	137,562	Prior Month	146,765	155,693	167,381
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	17.97	17.96	19.01	19.97	21.31
25	Previous Year Millage				15.79	16.85	0.01	17.97	19.01	19.97
26										
27	Chester Cnty Mill Increase				1.06	1.11		1.04	0.97	1.33
28	% increase				6.7%	6.6%	0.0%	5.8%	5.1%	6.7%
29	Delaware Cnty Tax levy				8,279	9,237		9,855	10,455	11,239
30	Delaware Cnty Assessed Value				639,590	648,076		661,622	673,038	678,831
31										
32	Delaware County Millage				12.94	14.25	14.29	14.90	15.53	16.56
33	Previous Yr Millage				11.87	12.94	-0.04	14.25	14.90	15.53
34										
35	Delaware Cnty Mill Increase				1.07	1.31		0.64	0.64	1.02
36	% increase				9.0%	10.1%	-0.3%	4.5%	4.3%	6.6%
37										
38										
39	Multi County Millage re-balancing				127,785					
40					8,581					
41										
42	Chester County Millage Re-balanced				16.81	17.97				
43	Chester Cnty Mill Increase				16.85	1.11				
44	% increase					6.87%				
45										
46	Delaware County Millage Re-balanced				13.42	14.25				
47	Delaware Cnty Mill Increase					0.84				
48	% increase					6.24%				
49										
50										
51										
52	Compare Chester County Millage									
53	To Millage Limit Based on 4.1% Index									
54	for 9-10, and 3% for future years									
55										
56										
57	Compare Delaware County Millage									
58	To Millage Limit Based on 4.1% Index									
59	for 9-10, and 3% for future years									

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

<u>Expenses</u>	
<u>Special Education Expenses</u>	
Increase Special Ed Therapeutic Services	216,900
Decrease Special Education Contracted Aides	(169,533)
Increase CCIU programs	11,007
Increase in Early Intervention costs	39,950
Increase in Extended School Year (ESY) costs	123,429
Increase in Alt Ed - Special Education	91,539
Decrease in Special Education Tuitions	(61,097)
 <u>Employee Benefit Expenses</u>	
Decrease Medical expense	(500,000)
Increase Prescription expense	200,000
Decrease Dental expense	(200,000)
Decrease Vision expense	(50,000)
Decrease Charter School Tuitions	(154,439)
<b>Total Expense Change</b>	<b>(452,243)</b>

<u>Revenues</u>	
Increase in Current Real Estate Collections	17,097
Decrease Transfer Tax	(200,000)
Decrease interim Tax	(200,000)
 <b>Total Revenue Changes</b>	 <b>(382,903)</b>

**Net Change in Fund Balance - March 09** **69,340**

**West Chester Area School District**  
**Budget Forecast Model**  
**2009-10 Budget Changes**  
**March 09**

<u>Expenses</u>	
<i>Increase in ESY costs</i>	<b>110,000</b>
<i>Increase in Occ Education costs</i>	<b>113,000</b>
<b>Total Expense Change</b>	<b>223,000</b>

<u>Revenues</u>	
<b>Total Revenue Changes</b>	<b>-</b>

*Inc/Dec in Ending Fund Balance 6/09* **(223,000)**

*Net Change in Budget - March 09* **-**

**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>
<b>Net Change in Projection - February 09</b>	<b>440,000</b>

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

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

<u>Revenues</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>

<b>Net Change in Projection - December 08</b>	<b>292,700</b>
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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>	<u><u>(961,866)</u></u>

<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>	<u>(462,400)</u>

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

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

<u><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

Salaries and Benefits

Change in Average Teacher Salary

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>

Headcount Changes

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>

Benefits

Increase in benefits due to additional headcount	4.1	15,345	<b>62,915</b>
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**Total Change in Salaries and Benefits**

**446,147**

Headcount Changes (offset by FLES savings)

	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>

Changes Related to Secondary Reorganization

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>

Budget Contingency

Reduce contingency for PSERS rate		(342,700)
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Benefits

Reduce SS for employees over limit		(150,000)
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Supplies

Increase in Heating Fuel		189,200
Decrease due to Energy Savings Management Initiative		(100,000)
Decrease in Business Office Software		(75,000)

Prof and Technical Services

Decrease in Business Office Prof Services		(55,000)
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Purchased Property Services

Increase in Electricity		201,632
Decrease due to Energy Savings Management Initiative		(100,000)

Other Services - Transportation

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

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

CHESTER COUNTY				DELAWARE COUNTY			
COMMERCIAL				COMMERCIAL			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- 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	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- 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	644,189	8,486	1.32%
2010-11	6,068,680	32,314	0.53%	2010-11	657,735	13,546	2.06%
2011-12	6,115,023	46,343	0.76%	2011-12	669,151	11,416	1.71%
2012-13	6,149,685	34,663	0.56%	2012-13	674,944	5,793	0.86%
	Average increase		1.06%		Average increase		5.05%
OTHER				OTHER			
	MILL VAL	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- 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	+/- AMOUNT	+/- PERCENT		MILL VAL	+/- 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	648,076	8,486	1.31%
2010-11	7,721,488	64,373	0.83%	2010-11	661,622	13,546	2.05%
2011-12	7,795,263	73,775	0.95%	2011-12	673,038	11,416	1.70%
2012-13	7,855,742	60,479	0.77%	2012-13	678,831	5,793	0.85%
	Average increase		1.18%		Average increase		5.02%

WEST CHESTER AREA SCHOOL DISTRICT  
REAL ESTATE APPEAL SUMMARY

**2009 ASSESSMENT APPEALS**

TOWNSHIP	ORIGINAL ASSESSMENT	NEW ASSESSMENT	REDUCTION
<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>Staff Changes / Student Enrollment</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>Headcount Changes (non-enrollment)</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	<i>* Non-Enrollment Headcount Changes</i>											
25												
26												
27	<b>Salary Increases (based on contract or using 4%)</b>											
28				<b>% Increase Assumptions</b>								
29				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
30	Administration			4.00%	4.00%	4.00%	4.00%					
31	Teachers			4.00%	4.00%	4.00%	4.00%					
32	Non-Bargaining			4.00%	4.00%	4.00%	4.00%					
33	Support Staff			3.51%	3.01%	4.00%	4.00%					
34	Crafts/Trades			3.60%	3.60%	4.00%	4.00%					
35	<b>Miscellaneous</b>											
36				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
37	Teacher Attrition (vacancies)			250,000	250,000	250,000	250,000					
38	Teacher Attrition (turnover)			1,038,018	1,081,309	1,000,000	1,000,000					
39												
40	<b>Benefits - 200</b>											
41				<b>% Increase Assumptions</b>								
42				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
43	Medical			11.30%	11.30%	11.30%	11.30%					
44	Dental			6.30%	6.30%	6.30%	6.30%					
45	Vision			4.30%	4.30%	4.30%	4.30%					
46	Prescription			8.50%	8.50%	8.50%	8.50%					
47	Social Security			7.65%	7.65%	7.65%	7.65%					
48	PSERS			4.78%	4.76%	4.75%	16.40%					
49	Tuition			5.00%	5.00%	5.00%	5.00%					
50	Life & Disability			0.00%	0.00%	0.00%	0.00%					
51	W/C, Unemp & Other			0.92%	0.92%	0.92%	0.92%					
52	<b>Monthly Board Premium Costs</b>											
53				<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>					
54	Medical			\$735.18	\$818.26	\$910.72	\$1,013.63					
55	Dental			\$111.99	\$119.05	\$126.55	\$134.52					
56	Vision			\$16.11	\$16.80	\$17.53	\$18.28					
57	Prescription			\$247.71	\$268.77	\$291.61	\$316.40					
58	Life/AD&D (cost per \$1,000)			\$0.14	\$0.14	\$0.14	\$0.14					
59	Assumes increases in salary related benefits proportional to											
60	salary increases											
61												

<b>Average Salaries</b>	<b>Avg</b>	
	<b>New Hire Salary</b>	<b>Average Salary</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%	7.50%	7.50%	3.00%					
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	2.00%	3.50%	2.00%	2.00%
Earned Income tax	2.50%	3.00%	3.00%	3.00%
Transfer Tax	12.32%	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>						
	<b>2008-09 Budget</b>	<b>2008-09 Projection</b>	<b>2009-10 Budget</b>	<b>2010-11 Forecast</b>	<b>2011-12 Forecast</b>	<b>2012-13 Forecast</b>
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	School Administration	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				Total		
					ELM	MID	HS	OTH	ELM	MID	HS	OTH	ELM	MID	HS	OTH			
					Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total	Elem	Middle	High	Other	Total
Assistant Superintendent	2360	111	52		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Secondary Superintendent - Secondary Ed	2360	111	52B		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Elementary Director of Education	2360	111	52B		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principals and Asst. Principals	2380	111	40		10.00	9.00	15.00	-	34.00	-	-	-	-	-	-	-	-	-	1.00
Technology Director	2818	111	10		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Human Resources Director/Prog Director	2340	111	54		-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	-	1.00
Business Affairs Director/Asst. Director	2500	111	55		-	-	-	2.00	2.00	-	-	-	-	-	-	-	-	-	2.00
Facilities & Operations Director	2810	111	71		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	2.00
Student Service Director	2110	111	18		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
<b>Total</b>					10.00	9.00	15.00	10.00	44.00	-	-	-	-	-	10.00	9.00	15.00	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		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
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		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Special Education Supervisors	1200	111	35		-	-	-	4.00	4.00	-	-	-	-	-	-	-	-	-	4.00
Gifted	1243	111	21A		-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00
Athletic Director	3200	111	30S		-	-	-	3.00	3.00	-	-	-	-	-	-	-	-	-	3.00
<b>Total</b>					10.00	9.00	18.00	13.00	16.00	-	-	-	-	-	10.00	9.00	18.00	13.00	16.00
<b>Management Total</b>																			
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	-	-	-	-	-	-	-	-	-	-
Engl/Lang Arts	1100	121	06		5.00	24.40	34.00	1.00	64.40	-	-	-	-	-	-	-	-	-	-
Reading Specialist/Teacher	1100	121	06A		13.50	19.20	9.00	-	41.70	-	-	-	-	-	-	-	-	-	-
Reading Specialist (K-2)	1100	121	06B		9.00	-	-	-	9.00	-	-	-	-	-	-	-	-	-	-
Math Resource Specialists/Math Teachers	1100	121	15		10.00	30.60	34.50	1.00	75.10	-	-	-	-	-	-	-	-	-	-
Science	1100	121	19		1.00	20.20	39.60	1.00	61.80	-	-	-	-	-	-	-	-	-	-
Social Studies	1100	121	20		-	22.20	37.60	1.00	60.80	-	-	-	-	-	-	-	-	-	-
Music-Vocal	1100	121	16A		9.80	5.60	2.60	-	18.00	-	-	-	-	-	-	-	-	-	-
Music-Instrumental	1100	121	16B		10.00	4.60	4.40	-	19.00	-	-	-	-	-	-	-	-	-	-
Art	1100	121	01		9.80	7.10	8.70	-	25.60	-	-	-	-	-	-	-	-	-	-
World Language	1100	121	07		-	11.00	25.40	1.00	37.40	-	-	-	-	-	-	-	-	-	-
Computer/Tech Ed	1100	121	10		-	5.40	-	-	5.40	-	-	-	-	-	-	-	-	-	-
Phys Ed	1100	121	17		11.00	6.87	10.70	-	28.57	-	-	-	-	-	-	-	-	-	-
Adaptive PE	1100	121	17A		1.00	-	4.00	-	5.00	-	-	-	-	-	-	-	-	-	-
Health	1100	121	11		-	9.53	8.00	-	17.53	-	-	-	-	-	-	-	-	-	-
Adaptive Health	1100	121	11A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESL	1100	121	02		10.00	3.80	4.20	-	18.00	-	-	-	-	-	-	-	-	-	-
TITLE 1 (federal prog) & FD KG	1490	121	35		4.60	-	-	-	4.60	-	-	-	-	-	-	-	-	-	-
General Additions					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HELP Program	1100	121	22		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Positions	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				Total	09-10 Budget				Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other		ELM Elem	MID Middle	HS High	OTH Other	
<b>Vocational Ed Classroom Tech</b>																	
			Total	300.20	170.50	222.70	4.00	0.20	-	-	-	0.20	300.40	170.50	222.70	4.00	697.60
	Fam and Cons Science	1340	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial Arts	1350	121	-	6.60	7.40	-	-	-	-	-	-	-	6.60	7.40	-	14.00
	Business Education	1360	121	-	7.60	2.80	-	-	-	-	-	-	-	7.60	2.80	-	10.40
	Marketing	1320	121	-	-	4.90	-	-	-	-	-	-	-	-	4.90	-	4.90
			Total	-	14.20	17.50	-	-	-	-	-	-	-	14.20	17.50	-	31.70
<b>Special Education Teachers</b>																	
	Special Education (general)	1200	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Autistic	1233	121	6.00	2.00	1.00	6.00	-	-	-	-	-	6.00	-	-	-	6.00
	Emotional Support	1231	121	2.00	1.00	2.50	-	1.00	-	-	-	-	2.00	2.00	2.00	-	10.00
	Life Skills	1211	121	2.00	1.00	1.00	-	-	-	-	-	-	2.00	1.00	2.50	-	5.50
	Learn Supp/ Life Skills	1241	121	27.50	18.00	24.50	-	-	-	-	-	-	27.50	18.00	1.00	-	4.00
	Speech & Language Therapist	1225	121	-	-	-	11.40	-	-	-	-	-	11.40	-	24.50	-	70.00
	Gifted Program Teachers	1243	121	10.00	3.00	3.00	1.00	-	-	-	-	-	10.00	3.00	3.00	11.40	17.00
			Total	47.50	25.00	32.00	18.40	-	1.00	-	-	-	47.50	25.00	33.00	18.40	123.90
<b>Student Services</b>																	
	Guidance Counselors	2120	121	10.00	12.00	20.00	-	-	-	-	-	-	10.00	12.00	20.00	-	42.00
	Certified Nurses (non-public)	2450	121	6.60	3.00	3.20	2.00	-	-	-	-	-	6.60	3.00	3.20	2.00	13.60
	Certified Nurses (District)	2440	121	9.80	3.00	3.00	1.60	-	-	-	-	-	9.80	3.00	3.00	1.60	17.40
	Psychologists	2140	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Psychologists	2140	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Social Worker	2160	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Social Worker (ma)	2160	121	-	-	-	0.60	-	-	-	-	-	-	-	-	-	0.60
	Librarian	2250	121	10.00	3.00	3.00	-	-	-	-	-	-	10.00	3.00	3.00	-	16.00
			Total	36.40	21.00	29.20	5.00	-	-	-	-	-	36.40	21.00	29.20	5.00	91.60
	Athletic Trainer	3200	121	-	-	3.00	-	-	-	-	-	-	-	-	3.00	-	3.00
	Audio Visual	2220	121	-	-	2.80	-	-	-	-	-	-	-	-	2.80	-	2.80
	Partnership in Education	2370	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total	-	-	5.80	-	-	-	-	-	-	-	-	5.80	-	5.80
<b>Teacher Total</b>																	
			Total	384.10	230.70	307.00	27.40	0.20	-	1.00	-	-	384.30	230.70	308.00	27.40	950.40
<b>Secretarial Staff - Central Office and School Administration</b>																	
	Sec to Superintendent	2360	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sec to the Asst Superintendent	2360	151	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00
	Sec to High School Dir of Education	2360	151	-	-	-	2.00	-	-	-	-	-	-	-	-	-	2.00
	Sec to Middle School Dir of Education	2360	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sec to Elementary Dir of Education	2360	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sec to Principals and Asst. Principals	2360	151	10.00	9.00	9.00	1.00	-	-	-	-	-	10.00	9.00	9.00	1.00	28.00
	Sec to Elementary Program Directors	2380	151	-	-	-	0.80	-	-	-	-	-	-	-	-	-	0.80
	Sec to Technology Dir	2818	151	-	-	-	1.00	-	-	-	-	-	-	-	-	-	1.00
	Sec for Attendance	2130	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sec for Guidance	2120	151	-	-	4.50	1.00	-	-	-	-	-	-	-	4.50	1.00	6.00
	Sec to Facilities & Operations Dir	2610	151	-	-	6.00	-	-	-	-	-	-	-	-	6.00	-	6.00
	Sec to Curriculum Supv.	2260	151	-	-	-	2.50	-	-	-	-	-	-	-	2.50	-	2.50
	Sec to Special Ed Dir/Supervisors	1200	151	0.60	-	-	4.00	-	-	-	-	-	0.60	-	4.00	-	4.60
	Sec to Instructional Technology Coordinator	2818	151	-	-	-	1.00	-	-	-	-	-	-	-	1.00	-	1.00
	Sec to Gifted	1243	151	-	-	-	1.40	-	-	-	-	-	-	-	1.40	-	1.40
	Sec to Medical Access	1200	151	-	-	-	0.40	-	-	-	-	-	-	-	0.40	-	0.40
	Sec to Assessment	2260	151	-	-	-	0.60	-	-	-	-	-	-	-	0.60	-	0.60
	Sec to Title 1	2850	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sec to Athletic Director	3200	151	-	-	3.00	(0.20)	-	-	-	-	-	-	-	(0.20)	-	3.00

Positions	Func	Acct	Prog	2008-09 Actual				2009-10 Additions/Deletions				09-10 Budget				Total
				ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	ELM Elem	MID Middle	HS High	OTH Other	
<b>Instructional &amp; Non-Instructional Assistants</b>																
<b>Secretarial Total</b>																
Full Day KG	1100	154	08F	10.60	9.00	22.50	18.50	-	-	-	-	-	-	-	60.60	
ESL	1100	154	02	5.00	-	-	-	-	-	-	-	-	-	-	5.00	
Autistic	1233	154	21C	10.00	3.00	3.00	-	-	-	-	-	-	-	-	16.00	
Emotional Support	1231	154	21C	13.00	2.00	4.00	-	-	-	-	-	-	-	-	19.00	
Life Skills	1211	154	21F	2.00	3.00	6.00	-	-	-	-	-	-	-	-	11.00	
Learn Supp/ Life Skills	1241	154	21F	5.00	1.00	1.93	-	-	-	-	-	-	-	-	7.93	
Special Ed	1260	154	21H	50.00	24.00	21.70	3.30	-	-	-	-	-	-	-	99.00	
Gifted Program	1243	154	21A	-	2.00	-	-	-	-	-	-	-	-	-	2.00	
Library Assistant	2250	154	14	10.00	3.00	-	-	-	-	-	-	-	-	-	13.00	
HS Library Assistant	2250	151	14	-	-	3.00	-	-	-	-	-	-	-	-	3.00	
Office Assistant (Dis)	2380	154	40	10.00	-	-	-	-	-	-	-	-	-	-	10.00	
<b>Total</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	-	-	-	-	-	-	-	-	9.00	
RN-LPN (non-public)	2450	141	18D	-	-	-	2.00	-	-	-	-	-	-	-	2.00	
RN-LPN (District)	2440	141	18D	3.00	-	3.40	1.00	-	-	-	-	-	-	-	7.40	
Security Greeter	2190	154	18	-	-	5.00	-	-	-	-	-	-	-	-	5.00	
<b>Total</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	-	-	-	-	-	-	-	-	-	-	-	-	
Business Office (Professional)	2330	141	55	-	-	-	4.80	-	-	-	-	-	-	-	4.80	
Business Office (Special Ed Programs)	1200	141	21	-	-	-	1.00	-	-	-	-	-	-	-	1.00	
Business Office (Hourly Support)	2500	151	55	-	-	-	9.50	-	-	-	-	-	-	-	9.50	
Business Office (Hourly Support)	2330	151	55	-	-	-	1.00	-	-	-	-	-	-	-	1.00	
<b>Total</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	
<b>Total</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	
Transportation Office-NP (Professional)	2750	141	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	
Transportation Office-NP (Hourly Support)	2750	151	75	-	-	-	1.00	-	-	-	-	-	-	-	1.00	
<b>Total</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	
Human Resources Office (Hourly Support)	2340	151	55	-	-	-	2.00	-	-	-	-	-	-	-	2.00	
Human Resources Office (Hourly Support)	2340	154	54	-	-	-	0.40	-	-	-	-	-	-	-	0.40	
<b>Total</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	
Technology Office (Hourly Support)	2818	168	10	-	-	-	12.00	-	-	-	-	-	-	-	12.00	
Technology Associate	1100	158	10	-	-	-	19.00	-	-	-	-	-	-	-	19.00	
<b>Total</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	-	-	-	-	-	-	-	18.00	
<b>Total</b>				<b>10.00</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>								<b>18.00</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	14,713,930	16,933,104	18,846,545	20,976,204	23,346,516
Dental	1,504,256	1,609,608	1,656,228	1,973,170	2,097,480	2,229,621	2,370,087
Vision	161,062	175,747	185,266	245,382	255,934	266,939	278,417
Prescription	3,099,716	3,384,615	3,147,806	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>32,715,149</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>0.45%</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>	-	-		1,320	-	-	-
<b>% Increase</b>					-100.00%	#DIV/0!	#DIV/0!

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	12,469,390	14,434,931	16,066,078	17,881,545	19,902,160
Dental	1,449,224	1,570,738	1,597,900	1,916,373	2,037,105	2,165,443	2,301,865
Vision	154,541	169,706	177,377	237,789	248,014	258,679	269,802
Prescription	3,010,056	3,265,902	3,073,881	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>30,217,358</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>0.05%</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	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
\$351,387	\$484,200	\$477,925	\$345,533	\$396,963	\$408,872

**DEBT SERVICE**

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

	2008-09		2009-10		2010-11		2011-12		2012-13	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
<b>EXISTING DEBT SERVICE</b>										
12/98 \$3,220,000 GOB	\$48,855	\$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	\$100,961	\$1,220,000	\$52,161	\$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 \$18,760,000 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
8/03 \$34,995,000 GOB	\$177,444	\$615,000	\$164,263	\$625,000	\$149,169	\$645,000	\$131,963	\$665,000	\$112,619	\$660,000
2/04 \$7,385,000 GOB	\$328,346	\$5,000	\$324,000	\$330,000	\$304,660	\$1,080,000	\$273,435	\$1,105,000	\$238,969	\$1,145,000
9/05 \$6,970,000 GOB	\$311,420	\$470,000	\$297,320	\$480,000	\$281,720	\$500,000	\$265,470	\$515,000	\$248,218	\$535,000
11/00 \$10,043,000 DVRA	\$173,909	\$676,000	\$245,077	\$922,000	\$302,639	\$869,000	\$252,731	\$1,019,000	\$200,235	\$1,072,000
3/06 \$13,455,000 GOB	\$4,829,825	\$5,000	\$4,829,650	\$95,000	\$4,826,325	\$1,830,000	\$4,753,125	\$1,910,000	\$4,676,725	\$1,970,000
1/06 \$35,000,000 GOB	\$617,238	\$1,505,000	\$555,738	\$1,570,000	\$491,638	\$1,635,000	\$424,838	\$1,705,000	\$355,438	\$1,765,000
Possible Refinance 2006	\$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
11/06 \$22,245,000 GOB	\$928,588	\$105,000	\$924,388	\$110,000	\$919,688	\$115,000	\$915,388	\$115,000	\$910,788	\$144,000
<b>TOTAL</b>	\$11,285,578	\$11,211,000	\$12,083,271	\$11,622,000	\$12,242,900	\$11,714,000	\$11,798,028	\$12,144,000	\$11,343,124	\$12,587,000
Total ACT 1 eligible Debt		\$22,496,578		\$23,705,271		\$23,955,900		\$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	\$598,194	\$340,000	\$368,394	\$353,794
Phase in Elem master plan 3.5% per year	\$0	\$396,194	\$1,238,045	\$355,000	\$365,000
<b>TOTAL DEBT SERVICE</b>	\$0	\$994,388	\$1,578,045	\$723,394	\$718,794

**TOTAL DEBT SERVICE**

YEAR

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Debt Service	\$11,285,578	\$12,479,465	\$13,962,000	\$12,069,000	\$13,916,121
Change in Debt Service	\$22,496,578	\$24,441,465	\$25,549,945	\$26,425,121	\$27,338,497
<b>TOTAL</b>	\$33,782,156	\$36,920,930	\$39,511,945	\$38,494,121	\$41,254,618

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

Staff	Actual 2000-01	Actual 2001-02	% Change	Actual 2002-03	% Change	Actual 2003-04	% Change	Actual 2004-05	% Change	Actual 2005-06	% Change	Actual 2006-07	% Change	Actual 2007-08	Projected 2008-09	% Change	Budget 2009-10	% Change	
<b>Total Salaries</b>	77,129.2	83,033.8	7.65%	86,765.3	4.37%	92,205.1	6.39%	99,092.6	7.33%	102,058.1	3.00%	110,044.9	7.83%	115,830.4	118,387.5	7.83%	124,611.1	7.83%	13.28%
<b>Administration</b>	62,120.7	66,420.9	6.92%	68,965.4	3.50%	71,544.2	4.07%	75,178.0	5.08%	77,504.7	3.09%	81,915.7	5.69%	85,629.5	86,170.1	5.69%	91,305.3	5.69%	11.46%
Reg Salaries	3,714.4	4,568.2	22.72%	4,855.5	6.52%	5,264.0	8.41%	5,669.5	7.70%	6,074.0	7.13%	6,358.7	4.69%	6,980.7	7,031.0	4.69%	7,305.2	4.69%	14.86%
Teachers	47,373.9	49,372.8	4.22%	50,736.8	2.76%	52,206.0	2.90%	53,981.8	3.40%	55,600.3	3.00%	57,724.3	3.82%	59,946.7	61,255.0	3.82%	63,469.6	3.82%	9.95%
Extra Duty Pymts	511.8	590.3	15.35%	690.3	16.93%	873.3	26.51%	1,091.5	25.02%	998.2	-8.57%	1,197.0	2.98%	1,197.0	994.7	2.98%	1,197.0	2.98%	15.43%
Sabbatical Pymts	199.9	180.6	-9.66%	87.2	-51.71%	283.3	224.94%	395.9	39.73%	228.0	-42.40%	301.8	32.35%	43.9	274.7	32.35%	283.0	32.35%	-6.28%
Subsid Chair Pymts	128.6	136.2	7.50%	152.5	10.34%	152.1	-0.30%	169.7	11.62%	201.2	18.56%	392.3	94.95%	412.6	420.6	94.95%	432.4	94.95%	29.65%
Severance Pymts	1,423.1	1,493.4	4.91%	1,499.5	0.00%	41.4	-91.70%	860.89%	251.5	36.83%	304.2	20.95%	382.9	20.95%	394.4	20.95%	394.4	20.95%	13.83%
Supplemental Contracts	1,125.5	1,167.9	3.76%	1,116.9	-2.23%	1,190.1	2.01%	1,311.7	10.11%	1,311.7	0.00%	1,980.1	50.97%	2,033.1	2,167.3	50.97%	2,254.0	50.97%	10.19%
Total Teachers	49,378.8	51,923.7	5.15%	53,283.2	2.62%	54,746.2	2.75%	57,239.3	4.55%	58,590.9	2.36%	61,730.8	5.36%	63,879.2	65,495.2	5.36%	68,019.9	5.36%	19.12%
Technical	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%	2,500.4	4.13%	2,749.5	2,966.7	4.13%	2,978.5	4.13%	12.06%
Office Clerical	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%	5,939.6	7.55%	6,292.9	6,689.7	7.55%	6,655.9	7.55%	17.82%
Reg Salaries	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%	5,386.2	9.57%	5,727.1	6,017.4	9.57%	6,345.8	9.57%	18.40%
Credits and Trades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Benefits</b>	5,618.8	6,324.6	12.56%	7,288.2	14.76%	7,784.7	7.25%	9,113.4	17.07%	10,377.2	13.87%	11,744.7	13.18%	13,233.2	14,713.9	13.18%	16,933.1	13.18%	44.18%
Medical	872.7	1,157.1	32.59%	1,088.5	-7.66%	1,119.1	4.74%	1,403.4	25.40%	1,381.0	-1.59%	1,388.9	1.29%	1,504.3	1,696.2	1.29%	1,973.2	1.29%	41.05%
Dental	163.5	174.8	6.88%	156.8	-5.67%	183.6	17.12%	180.4	-1.74%	151.5	-15.99%	154.0	1.62%	161.1	185.3	1.62%	245.4	1.62%	59.34%
Vision	4,770.4	2,269.6	-52.50%	2,657.7	3.95%	2,831.5	6.54%	2,816.1	-0.54%	3,112.9	10.28%	3,473.2	11.57%	3,099.7	3,147.8	11.57%	3,198.4	11.57%	-7.91%
Social Security	1,221.7	718.9	-41.16%	795.7	10.68%	5,357.9	1.73%	5,623.7	4.96%	5,784.1	2.85%	6,095.4	5.38%	6,380.7	6,517.7	5.38%	7,003.6	5.38%	14.90%
Retirement	490.0	614.2	25.35%	607.8	19.84%	689.3	13.41%	974.8	41.42%	896.9	7.99%	916.3	2.78%	6,092.4	4,148.8	44.52%	4,376.1	44.52%	-16.00%
Tuition Reimbursement	179.5	210.6	17.30%	203.0	3.61%	208.7	2.82%	540.6	159.06%	464.0	-14.16%	546.3	5.00%	887.1	1,087.8	5.00%	1,037.0	5.00%	9.59%
Life & Disability	496.1	706.9	42.49%	833.2	17.87%	1,217.9	46.17%	1,270.5	4.38%	1,615.8	26.31%	1,731.3	3.65%	1,728.5	724.9	11.76%	552.9	11.76%	66.2%
Workers Comp/Unemp/Other	15,621.1	17,287.2	10.67%	18,847.4	9.03%	22,090.1	17.20%	24,412.5	10.51%	26,388.1	8.09%	30,271.8	14.72%	32,567.6	32,715.1	14.72%	36,051.2	14.72%	28.03%
Total Benefits	(612.6)	(674.3)	-10.07%	(927.5)	37.54%	(1,428.2)	54.10%	(1,496.0)	4.81%	(1,834.6)	22.48%	(2,142.6)	16.79%	(2,366.6)	(2,497.8)	16.79%	(2,745.4)	16.79%	29.13%
(Less) cost sharing	15,008.5	16,612.9	10.69%	17,920.0	7.87%	20,660.9	15.30%	22,914.5	10.91%	24,553.5	7.15%	26,129.2	14.56%	30,210.0	30,217.4	14.56%	33,305.8	14.56%	18.40%
<b>Prof. &amp; Tech. Services</b>	6,372.1	7,009.3	10.00%	7,663.2	9.33%	7,847.1	2.40%	9,814.6	25.75%	9,814.6	0.00%	9,814.6	0.00%	10,700.1	11,330.0	-0.12%	11,484.6	-0.12%	17.16%
Substitute Service	766.0	833.1	8.76%	1,333.9	60.11%	1,497.7	12.28%	1,732.6	15.68%	1,688.2	-2.56%	1,732.6	2.62%	1,676.0	1,841.1	2.62%	1,571.9	2.62%	-9.26%
Contracted Therapeutic Staff	196.6	394.7	100.76%	567.3	43.73%	567.3	0.00%	746.7	31.62%	461.9	-38.14%	523.9	13.42%	682.3	691.9	13.42%	526.8	13.42%	0.55%
Contracted Aides	280.5	199.8	-29.14%	290.2	50.10%	374.7	29.12%	440.2	17.48%	219.2	-50.20%	363.6	65.88%	473.9	333.5	65.88%	503.0	65.88%	38.34%
CCU - Special Education Programs	2,602.2	3,038.7	16.77%	2,761.3	-9.13%	2,477.3	-10.29%	2,668.9	8.54%	3,010.3	11.95%	2,953.0	-1.90%	3,208.9	3,376.5	-1.90%	3,367.5	-1.90%	14.04%
Due Process Hearings	63.3	285.1	350.39%	404.6	104.6%	363.7	-10.11%	411.7	3.20%	619.1	56.31%	332.4	-46.31%	507.9	610.7	-46.31%	583.5	-46.31%	75.54%
Early Intervention	95.2	138.1	45.06%	105.7	-7.90%	258.7	144.75%	217.2	-16.04%	159.1	-26.75%	224.6	41.17%	196.2	260.4	41.17%	256.9	41.17%	14.36%
Extended School Year	61.3	15.2	-75.20%	43.2	-71.73%	17.6	-59.26%	210.6	1096.59%	159.1	-26.75%	224.6	41.17%	196.2	260.4	41.17%	256.9	41.17%	14.36%
Alternative Education - Special Ed	424.2	242.4	-42.86%	252.5	4.17%	547.1	116.67%	519.2	-5.10%	662.9	27.68%	745.1	12.40%	879.9	933.2	12.40%	540.0	12.40%	36.50%
Alternative Education - Reg	379.6	421.1	10.93%	458.3	8.33%	474.8	3.60%	537.2	13.14%	496.6	3.77%	545.9	9.93%	543.3	555.4	9.93%	555.0	9.93%	1.67%
Tax Collection	327.9	199.1	-39.28%	281.1	31.14%	287.9	10.26%	308.9	7.29%	288.1	-6.73%	228.2	-20.79%	255.0	350.3	-20.79%	342.5	-20.79%	50.09%
Legal	840.2	1,142.4	35.97%	843.9	-26.13%	833.3	-1.26%	1,110.6	33.28%	1,351.6	21.70%	1,415.8	4.75%	1,614.5	1,733.1	4.75%	1,869.1	4.75%	32.02%
Other	2,764.7	3,112.6	12.58%	3,231.9	3.83%	3,383.1	4.68%	3,608.5	6.66%	4,061.9	12.56%	4,455.0	9.68%	4,831.5	5,206.7	9.68%	5,248.7	9.68%	17.82%
<b>Purchased Property Services</b>	1,407.7	1,746.1	24.04%	1,698.7	-2.71%	1,727.4	1.69%	1,919.9	11.14%	2,251.7	17.28%	2,631.3	16.86%	2,996.8	3,087.6	16.86%	3,090.0	16.86%	17.43%
Electricity	219.0	227.9	4.06%	229.5	3.46%	251.3	9.50%	287.7	14.48%	302.3	5.07%	345.5	14.29%	403.5	407.3	14.29%	419.2	14.29%	21.33%
Water/Sewer	67.4	70.5	4.60%	79.3	12.48%	89.9	13.37%	90.5	0.67%	146.1	61.44%	136.0	-6.91%	155.0	190.0	-6.91%	190.0	-6.91%	39.71%
Trash Removal	150.2	188.7	25.63%	200.1	6.04%	211.7	5.80%	222.0	4.87%	226.8	2.16%	228.2	0.58%	240.6	240.6	0.58%	240.6	0.58%	23.72%
Office Rental	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	11.39%	1,275.4	1,421.0	11.39%	1,449.5	11.39%	14.65%
Other	14,608.5	15,344.3	5.04%	16,420.4	7.01%	17,563.8	6.96%	19,747.4	12.43%	21,040.7	6.55%	21,636.2	2.83%	23,873.7	25,409.8	2.83%	26,794.9	2.83%	23.84%
<b>Other Services</b>	1,872.7	2,735.2	46.06%	3,288.8	20.24%	4,305.9	30.78%	4,305.9	0.00%	4,691.2	8.95%	4,455.5	-5.03%	5,470.3	5,863.0	-5.03%	7,163.2	-5.03%	60.77%
Charter Schools	1,150.1	1,025.1	-10.87%	1,102.3	7.53%	1,152.5	4.55%	1,679.1	45.69%	1,936.6	15.33%	2,195.6	13.38%	2,247.9	2,500.9	13.38%	2,462.1	13.38%	12.14%
Tuition: Special Education	814.3	686.1	-15.74%	546.5	-20.35%	745.4	36.40%	857.7	16.07%	1,028.5	19.91%	1,123.7	9.26%	1,187.6	1,200.5	9.26%	1,245.1	9.26%	10.81%
Tuition: CAT	95.8	53.1	-44.57%	50.0	-8.84%	84.9	69.80%	84.9	0.00%	25.5	-70.03%	20.31%	-100.00%	-	-	-100.00%	-	-100.00%	
Tuition: Other	2,848.9	2,929.1	2.82%	2,986.6	2.12%	3,209.5	7.46%	3,335.4	3.92%	3,701.7	10.98%	3,907.0	5.55%	4,436.4	4,943.2	5.55%	5,139.4	5.55%	31.54%
Bussing: Public Schools	3,869.2	3,886.2	0.44%	4,081.6	5.03%	4,347.9	6.52%	4,257.2	-2.09%	4,542.5	6.70%	4,591.8	1.09%	4,579.7	4,943.2	1.09%	4,679.5	1.09%	1.91%
Bussing: Non-Public	1,750.1	1,806.5	3.19%	1,922.9	6.44%	1,850.0	-3.79%	2,740.9	48.16%	2,897.5	5.71%	2,981.4	3.24%	3,513.9	2,875.8	3.24%	3,201.1	3.2	

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

<b>Supplies</b>	3,631.9	3,960.6	4,455.2	5,130.1	15.15%	4,641.8	5,459.0	17.61%	5,025.7	-7.94%	6,509.6	22.81%
Heating Fuel	615.7	476.4	493.0	659.0	33.67%	571.1	830.7	62.97%	1,235.9	32.79%	1,325.2	-8.49%
Other Operations/Maint Supplies	496.7	504.5	576.1	614.9	6.73%	657.1	738.5	12.39%	819.5	10.97%	889.6	21.95%
Educational	554.0	500.6	1,052.6	1,395.5	32.58%	1,429.0	2,341.7	63.87%	2,010.9	-14.13%	2,252.8	12.03%
Educational/Admin Software	418.7	753.4	1,034.2	524.8	-49.26%	235.8	303.5	28.71%	353.1	16.34%	422.5	104.19%
Administration/Business	186.9	197.1	198.6	208.5	4.98%	170.3	212.1	24.54%	199.8	-5.80%	191.9	-18.12%
Other	267.5	532.5	800.1	467.1	-41.52%	153.1	7.4	-95.46%	9.8	32.43%	21.8	119.29%
<b>Other Objects</b>	379.3	212.1	220.8	241.7	9.47%	285.5	333.3	16.75%	295.3	-11.41%	477.3	17.01%
<b>Property</b>	2,790.2	3,327.8	3,097.0	2,682.5	-13.38%	2,591.5	709.8	-72.61%	1,748.0	146.27%	1,254.3	-11.80%
Technology Equipment	1,640.9	2,057.0	2,120.7	1,725.0	-18.66%	1,632.6	-	-100.00%	403.0	#DIV/0!	280.5	-
Other Equipment	1,149.3	1,270.8	976.3	957.5	-1.93%	958.9	709.8	-25.98%	1,345.0	89.49%	1,541.7	14.63%
<b>Debt Service</b>	11,149.2	15,275.2	13,135.6	14,756.7	12.34%	16,571.0	20,859.0	25.88%	21,343.6	2.32%	22,633.8	14.51%
Bond payments	10,840.8	11,974.4	12,060.5	13,864.0	14.95%	16,571.0	20,117.0	21.40%	19,825.5	-1.45%	24,441.5	23.28%
Variable rate delta to capital reserve	308.4	3,300.8	1,075.1	892.7	-16.97%	-	742.0	#DIV/0!	1,518.1	104.58%	-	-100.00%
<b>Reserve</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSE</b>	118,825.1	131,275.7	134,889.4	143,810.1	6.61%	154,621.4	164,336.4	6.28%	174,351.5	6.09%	191,209.1	15.08%
	118,825.1	131,275.7									200,699.9	4.93%
	(0.0)	(0.0)										

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	Actual 2008-09	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	102,068.1	110,044.9	115,830.4	118,387.5	124,611.1	7.56%	124,611.1	5.26%	129,061.2	5.26%	134,066.3	3.87%	150,885.8	12.55%
<b>Total Salaries Administration</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	88,170.1	7.64%	91,305.3	3.56%	93,439.4	2.34%	95,837.4	2.57%	98,331.3	2.60%
<b>Reg Salaries</b>	3,329.9	3,714.4	4,568.2	4,855.5	5,264.0	5,669.5	6,074.0	6,358.7	6,980.7	7,031.0	7,031.0	10.57%	7,305.2	3.80%	7,597.4	4.00%	7,901.3	4.00%	8,217.3	4.00%
<b>Teachers</b>	45,211.6	47,373.9	49,372.8	50,736.8	52,206.0	53,981.5	55,600.3	57,724.3	59,946.7	61,255.0	61,255.0	6.12%	63,469.6	3.62%	64,677.1	1.90%	66,014.1	2.07%	67,404.7	2.11%
<b>Reg Salaries</b>	498.1	511.8	580.3	690.3	873.3	1,091.8	998.2	1,028.0	1,197.0	1,197.0	1,197.0	19.24%	1,186.6	19.24%	1,209.1	1.90%	1,234.1	2.07%	1,260.1	2.11%
<b>Extra Duty Pymts</b>	328.4	198.9	180.6	87.2	283.3	395.9	228.0	301.8	43.9	274.7	274.7	-8.97%	283.0	3.00%	288.4	1.90%	294.3	2.07%	300.5	2.11%
<b>Sabbatical Pymts</b>	114.4	128.6	138.2	152.5	152.1	169.7	201.2	169.7	392.3	432.6	432.6	7.22%	432.4	2.80%	440.6	1.90%	448.7	2.07%	459.2	2.11%
<b>Subject Chair Pymts</b>	177.0	41.1	499.4	499.5	41.4	398.1	251.5	304.2	245.9	382.9	382.9	25.87%	394.4	3.00%	400.0	1.90%	410.2	2.07%	418.9	2.11%
<b>Supplemental Contracts</b>	1,080.0	1,123.5	1,142.3	1,116.9	1,190.1	1,202.2	1,311.7	1,980.1	2,459.1	2,167.3	2,167.3	9.45%	2,254.0	4.00%	2,296.9	1.90%	2,344.4	2.07%	2,393.7	2.11%
<b>Total Teachers</b>	47,409.4	49,378.8	51,923.7	53,283.2	54,746.2	57,239.3	58,580.9	61,700.8	63,879.2	65,485.2	65,485.2	6.10%	68,018.9	3.85%	69,313.9	1.90%	70,746.9	2.07%	72,237.1	2.11%
<b>Technical</b>	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	2,966.7	18.65%	2,978.5	0.40%	3,097.7	4.00%	3,221.6	4.00%	3,350.4	4.00%
<b>Office Clerical</b>	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	6,659.7	12.12%	6,655.9	-0.06%	6,856.2	3.01%	7,130.5	4.00%	7,415.7	4.00%
<b>Reg Salaries</b>	3,594.7	3,735.3	4,311.5	4,509.7	4,857.1	5,030.1	4,915.8	5,386.2	5,727.1	6,017.4	6,017.4	11.72%	6,345.8	5.46%	6,574.2	3.60%	6,837.2	4.00%	7,110.7	4.00%
<b>Crafts and Trades</b>																				
<b>Reg Salaries</b>																				
<b>Benefits</b>	4,932.9	5,618.8	6,324.6	7,288.2	7,847.1	9,113.4	10,377.2	11,744.7	13,233.2	14,713.9	14,713.9	25.28%	16,933.1	15.08%	18,846.5	11.30%	20,976.2	11.30%	23,346.5	11.30%
<b>Medical</b>	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	1,566.2	1,566.2	18.39%	1,973.2	19.14%	2,097.5	6.30%	2,229.6	6.30%	2,370.1	6.30%
<b>Dental</b>	164.5	183.5	174.8	156.8	183.6	180.4	151.5	154.0	161.1	185.3	185.3	20.30%	245.4	32.45%	255.9	4.30%	268.9	4.30%	278.4	4.30%
<b>Vision</b>	1,605.8	1,808.4	2,269.6	2,657.7	2,831.5	2,816.1	3,112.9	3,473.2	3,099.7	3,147.8	3,147.8	-9.37%	3,188.4	1.61%	3,470.2	8.50%	3,765.2	8.50%	4,085.2	8.50%
<b>Prescription</b>	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	6,517.7	6.93%	7,003.6	7.46%	7,148.7	2.06%	7,331.6	2.57%	7,524.3	2.60%
<b>Social Security</b>	2,709.5	1,211.7	718.9	795.7	2,097.5	3,153.5	3,604.6	5,209.4	6,092.4	4,148.8	4,148.8	-20.36%	4,376.1	5.48%	4,447.7	1.64%	4,522.3	3.50%	4,612.6	2.54%
<b>Retirement</b>	366.0	490.0	614.2	607.8	689.3	974.8	896.9	946.3	887.1	1,087.8	1,087.8	14.95%	1,037.0	-4.66%	1,088.9	5.00%	1,143.3	5.00%	1,200.5	5.00%
<b>Tuition Reimbursement</b>	135.8	179.5	210.6	203.0	208.7	540.6	464.0	518.6	480.6	532.9	532.9	7.75%	552.9	3.76%	565.8	2.34%	580.4	2.57%	595.5	2.60%
<b>Life &amp; Disability</b>	171.2	496.1	706.9	833.2	1,217.9	606.6	615.8	731.3	728.5	728.5	728.5	-0.89%	731.6	0.93%	738.3	0.92%	745.1	0.92%	751.9	0.92%
<b>Workers Comp/Unempl/Other</b>	15,536.7	15,621.1	17,287.2	18,847.4	22,090.1	24,412.5	26,388.1	30,271.8	32,567.6	32,715.1	32,715.1	8.07%	36,051.2	10.20%	38,659.0	7.58%	41,590.5	7.58%	45,278.8	35.31%
<b>Total Benefits</b>	(502.9)	(612.6)	(674.3)	(927.5)	(1,429.2)	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,497.8)	(2,497.8)	16.58%	(2,745.4)	10.63%	(3,037.2)	10.63%	(3,381.6)	10.63%	(3,772.3)	10.73%
<b>(Less) cost sharing</b>	15,033.8	15,008.5	16,612.9	17,920.0	20,660.9	22,914.5	24,553.5	28,129.2	30,201.0	30,217.4	30,217.4	7.42%	33,305.8	6.95%	35,621.8	6.95%	38,228.9	7.32%	42,554.5	37.47%
<b>Net Benefits</b>	5,774.5	6,727.1	7,009.3	7,663.2	7,847.1	9,083.1	9,814.6	9,802.4	10,700.1	11,330.0	11,330.0	15.58%	11,484.6	1.36%	11,963.6	4.17%	12,463.7	4.18%	12,985.8	4.19%
<b>Prof. &amp; Tech. Services</b>	724.9	766.0	833.1	1,333.9	1,497.7	1,732.6	1,688.2	1,732.8	1,732.8	1,841.1	1,841.1	6.27%	1,971.9	-14.62%	1,619.1	3.00%	1,667.7	3.00%	1,717.7	3.00%
<b>Substitute Service</b>	189.1	196.6	394.7	567.3	746.7	461.9	461.9	523.9	682.3	691.9	691.9	32.07%	526.8	32.07%	553.1	5.00%	560.8	5.00%	609.8	5.00%
<b>Contracted Therapeutic Staff</b>	12.6	280.5	189.8	290.2	374.7	440.2	219.2	219.2	473.9	333.5	333.5	-8.29%	503.0	50.84%	528.2	5.00%	554.6	5.00%	582.3	5.00%
<b>Contracted Aides</b>	2,691.6	2,602.2	3,038.7	2,761.3	2,477.3	2,888.9	3,010.3	2,953.0	3,208.9	3,376.5	3,376.5	14.34%	3,367.5	0.27%	3,535.8	5.00%	3,712.6	5.00%	3,898.3	5.00%
<b>CCU - Special Education Programs</b>	13.7	63.3	285.1	404.6	353.7	411.7	619.1	332.4	507.9	610.7	610.7	83.72%	583.5	-4.45%	612.7	5.00%	643.3	5.00%	675.5	5.00%
<b>Due Process Hearings</b>	105.4	95.2	138.1	105.7	258.7	217.2	159.1	224.6	198.2	260.4	260.4	15.92%	266.9	-1.34%	289.7	5.00%	283.2	5.00%	297.3	5.00%
<b>Early Intervention</b>	19.3	61.3	15.2	43.2	17.6	210.6	333.4	395.6	410.9	503.4	503.4	27.26%	540.0	7.28%	567.0	5.00%	595.4	5.00%	625.1	5.00%
<b>Extended School Year</b>	313.2	424.2	242.4	252.5	547.1	519.2	662.9	745.1	879.9	833.2	833.2	11.53%	944.9	13.40%	992.1	5.00%	1,041.8	5.00%	1,093.8	5.00%
<b>Alternative Education - Special Ed</b>	205.8	335.1	109.6	341.2	147.0	159.3	524.2	342.3	251.3	240.6	240.6	-29.70%	423.5	76.00%	449.3	3.00%	462.8	3.00%	482.8	3.00%
<b>Alternative Education - Reg</b>	430.4	379.6	421.1	458.3	474.8	486.6	545.9	543.3	555.4	555.0	555.0	1.74%	555.0	-0.07%	571.7	3.00%	588.8	3.00%	606.5	3.00%
<b>Tax Collection</b>	321.3	327.9	198.1	251.1	287.9	308.9	288.1	228.2	255.0	350.3	350.3	53.49%	342.5	-2.21%	352.8	3.00%	363.4	3.00%	374.3	3.00%
<b>Legal</b>	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	1,733.1	22.41%	1,868.1	7.85%	1,923.2	3.00%	1,963.0	3.00%	2,042.5	3.00%
<b>Other</b>	2,617.9	1,525.3	1,407.7	1,698.7	1,727.4	1,919.9	2,251.7	2,631.3	2,966.8	3,087.6	3,087.6	16.87%	3,248.7	0.81%	3,549.0	7.63%	3,971.9	5.72%	4,155.3	3.07%
<b>Purchased Property Services</b>	206.5	219.0	227.9	229.5	251.3	287.7	302.3	346.5	403.5	407.6	407.6	17.34%	3,090.0	0.08%	3,321.8	7.50%	3,570.9	7.50%	3,678.0	3.00%
<b>Electricity</b>	73.8	67.4	70.5	79.3	89.9	90.5	146.1	136.0	155.0	190.0	190.0	2.92%	431.8	3.00%	444.7	3.00%	458.1	3.00%	468.1	3.00%
<b>Water/Sewer</b>	6.7	150.2	188.7	200.1	211.7	222.0	226.8	77.9	0.8	100.8	100.8	-0.79%	103.0	5.00%	209.5	5.00%	219.9	5.00%	219.9	5.00%
<b>Trash Removal</b>	805.6	920.4	878.4	1,024.3	1,102.8	1,088.4	1,135.0	1,264.3	1,275.4	1,421.0	1,421.0	12.39%	1,449.5	2.01%	1,593.0	9.90%	1,640.7	3.00%	1,690.0	3.00%
<b>Office Rental</b>																				
<b>Other</b>																				
<b>Other Services</b>	12,639.7	14,608.5	15,344.3	16,420.4	17,563.8	19,747.4	21,040.7	21,636.2	23,873.7	25,409.8	25,409.8	17.44%	26,794.9	5.45%	28,850.3	7.67%	30,499.6	5.72%	32,348.2	6.06%
<b>Charter Schools</b>	738.7	1,872.7	3,288.8	3,288.8	3,788.9	4,305.9	4,891.2	4,455.0	5,470.3	5,863.0	5,863.0	31.59%	7,163.2	22.18%	7,475.0	4.35%	8,063.0	8.13%	8,835.0	9.30%
<b>Tuition</b>																				

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	5,025.7	6,404.7	6,509.6	29.53%	6,171.9	-5.19%	7,730.2	25.25%	7,230.3	-6.47%	7,599.5	5.11%
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%	1,195.9	3.00%	1,235.9	3.00%
Other Operations/Maint Supplies	487.5	496.7	504.5	576.1	614.9	657.1	738.5	819.5	925.6	888.6	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	2,591.9	2,260.2	12.40%	2,252.8	-0.33%	2,343.0	4.00%	2,436.7	4.00%	2,534.1	4.00%
Educational/Admin Software	121.7	418.7	753.4	1,034.2	524.8	235.8	303.5	353.1	464.8	422.5	19.67%	721.0	70.64%	749.9	4.00%	778.8	4.00%	811.0	4.00%
Administration/Business	177.4	186.9	197.1	198.6	208.5	170.3	212.1	199.8	195.5	191.9	-3.95%	163.6	-14.75%	170.1	4.00%	176.9	4.00%	184.0	4.00%
Other	195.7	267.5	532.5	800.1	467.1	163.1	7.4	9.8	14.3	21.8	122.09%	21.5	-1.26%	22.3	4.00%	23.2	4.00%	24.2	4.00%
<b>Other Objects</b>	186.7	379.3	212.1	220.8	241.7	285.5	333.3	295.3	351.4	477.3	61.64%	345.5	-27.61%	385.4	11.54%	397.0	3.00%	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	2,335.8	1,254.3	-28.24%	1,541.7	22.92%	1,940.0	25.83%	2,198.2	13.31%	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	1,290.0	280.5	-30.40%	-	#####	-	-	-	#DIV/0!	-	#DIV/0!
Other Equipment	892.5	1,149.3	1,270.8	976.3	957.5	958.9	709.8	1,345.0	1,045.8	973.8	-27.60%	1,541.7	58.32%	1,940.0	25.83%	2,198.2	13.31%	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	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	11,374.4	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	-	-	#####	-	-	-	-	-	-	-	-
<b>Reserve</b>	-	-	-	-	-	-	-	-	1,008.0	-	-	-	-	-	-	-	-	-	-
<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	185,441.7	191,209.1	9.67%	200,639.9	4.93%	211,129.6	5.23%	219,252.1	3.85%	240,186.1	9.55%
	111,648.6	118,825.1	131,275.7	134,889.4	143,810.1	154,621.4	164,336.4	174,351.5	185,441.7	191,209.1	9.67%	200,639.9	4.93%	211,129.6	5.23%	219,252.1	3.85%	240,186.1	9.55%
	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**

	<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	-	-	5,718.7
Special Education	1,090.4	2,096.1	-	-	607.0
Debt Service	446.1	1,208.7	636.6	402.4	416.2
<b>Total</b>	<b>3,021.1</b>	<b>3,333.4</b>	<b>636.6</b>	<b>402.4</b>	<b>6,742.0</b>

*Assumes a 4.1% Index for 2009-10 and a 3% index for future years*

<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	591,652	652,504	719,805
3.00%					
<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	65,642	66,716	68,284
3.00%					
<b>Total Exception</b>		<b>28,609</b>	<b>(29,838)</b>	<b>(14,436)</b>	<b>5,718,743</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	855,886	867,180	910,540
3.00%					
<b>Total Exception</b>		<b>2,096,117</b>	<b>(479,409)</b>	<b>578,120</b>	<b>607,026</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	402,412	416,196
<b>Debt Qualifying for Exception</b>		<b>1,208,693</b>	<b>636,582</b>	<b>402,412</b>	<b>416,196</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	\$ -	\$ -	\$ -	\$ (187,941)	\$ 61,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 1,344,466	\$ 2,036,314	\$ 2,977,475	\$ 2,976,881	\$ 2,025,750	\$ 1,182,012	\$ 1,182,012	\$ 480,294	\$ 681,774	\$ 421,897	\$ 298,112
<b>Total Revenues</b>	<b>\$ 2,237,140</b>	<b>\$ 2,036,314</b>	<b>\$ 3,719,522</b>	<b>\$ 4,307,004</b>	<b>\$ 3,175,452</b>	<b>\$ 2,115,996</b>	<b>\$ 1,182,012</b>	<b>\$ 480,294</b>	<b>\$ 681,774</b>	<b>\$ 421,897</b>	<b>\$ 298,112</b>
<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>	<b>\$ 1,725,025</b>	<b>\$ 2,681,288</b>	<b>\$ 595,031</b>	<b>\$ 3,534,405</b>	<b>\$ 3,610,869</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 3,057,638</b>	<b>\$ 2,091,034</b>	<b>\$ 2,153,765</b>	<b>\$ 2,218,378</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 512,115</b>	<b>\$ (644,974)</b>	<b>\$ 3,124,491</b>	<b>\$ 772,599</b>	<b>\$ (435,417)</b>	<b>\$ (384,004)</b>	<b>\$ (1,317,988)</b>	<b>\$ (2,577,344)</b>	<b>\$ (1,409,259)</b>	<b>\$ (1,731,868)</b>	<b>\$ (1,920,266)</b>
<b>Project Fund Balance at July 1</b>	<b>\$ 13,049,248</b>	<b>\$ 13,581,363</b>	<b>\$ 12,916,389</b>	<b>\$ 16,040,880</b>	<b>\$ 16,813,479</b>	<b>\$ 14,357,245</b>	<b>\$ 16,378,062</b>	<b>\$ 15,060,074</b>	<b>\$ 12,482,730</b>	<b>\$ 11,073,470</b>	<b>\$ 9,341,602</b>
<b>Projected Fund Balance at June 30</b>	<b>\$ 13,561,363</b>	<b>\$ 12,916,389</b>	<b>\$ 16,040,880</b>	<b>\$ 16,813,479</b>	<b>\$ 16,378,062</b>	<b>\$ 13,973,241</b>	<b>\$ 15,060,074</b>	<b>\$ 12,482,730</b>	<b>\$ 11,073,470</b>	<b>\$ 9,341,602</b>	<b>\$ 7,421,335</b>



## 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>191.2</b>	<b>191.2</b>	<b>200.6</b>	<b>211.1</b>	<b>219.3</b>	<b>240.2</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>160.8</b>	<b>160.8</b>	<b>169.9</b>	<b>180.0</b>	<b>187.7</b>	<b>202.2</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	151.0	160.2	172.2
Other	11.6	11.7	13.5	12.6	11.9	9.3	9.3	9.8	10.2	10.6	11.0
Cash Reserve	1.5	(1.8)	(0.5)	(0.8)	2.1	1.7	1.7	1.2	0.9	(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>191.2</b>	<b>191.2</b>	<b>200.6</b>	<b>211.1</b>	<b>219.3</b>	<b>240.2</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	168.6	168.6	176.2	185.6	192.8	212.8
<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%	1.96%	1.96%	4.52%	5.32%	3.91%	10.38%
<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	0.4	6.7
PSERS								0.0	-	-	5.7
Special Ed								2.1	-	-	0.6
Debt Service								1.2	0.6	0.4	0.4
<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	5.8	4.5	3.6	5.1
Transfer to Operating Budget	1.5	-	-	(0.8)	2.1	1.6	1.7	1.2	0.9	(1.5)	-
Transfer from Operating Budget	-	1.8	0.5	-	-	-	-	-	-	-	-
Ending Balance	<b>6.5</b>	<b>8.3</b>	<b>8.8</b>	<b>9.6</b>	<b>7.5</b>	<b>5.1</b>	<b>5.8</b>	<b>4.5</b>	<b>3.6</b>	<b>5.1</b>	<b>5.1</b>
<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		17.97	19.01	19.97	21.31
Delaware County	10.20	10.94	11.65	11.02	11.87	12.94		14.25	14.90	15.53	16.56
Tax Rates % Increase											
Chester County		7.6%	5.7%	5.9%	4.2%	6.7%		6.5%	5.8%	5.1%	6.7%
Delaware County		7.3%	6.5%	-5.4%	7.7%	9.0%		10.0%	4.5%	4.3%	6.6%
<b>Index Assumption</b>								4.10%	3.00%	3.00%	3.00%
<b>Millage Based on Index</b>				<b>15.16</b>	<b>15.79</b>	<b>16.85</b>		<b>17.54</b>	<b>18.50</b>	<b>19.58</b>	<b>20.57</b>
Levy Reduction Needed (\$MM)								3.4	4.0	3.2	6.0
Act 1 Exceptions								(3.3)	(0.6)	(0.4)	(6.7)
Shortfall								0.0	3.4	2.8	(0.8)
<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	648,076	661,622	673,038
<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%