



**West Chester Area School District**

**Review of History  
on  
Special Education Costs & Funding**

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### Special Education Budget History

Expense	1997-98 Actual	1998-99 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 Projection	2009-10 Budget
Salaries	4,845,416	4,443,164	5,251,024	5,588,800	5,283,730	5,539,363	6,401,511	7,200,921	7,869,871	8,263,474	9,119,379	9,588,829	9,972,382
Benefits	1,279,343	1,096,020	1,278,742	1,278,766	1,472,448	1,641,560	1,787,070	2,419,059	2,802,695	3,288,973	4,177,692	3,643,755	3,949,831
Prof & Tech Services	2,543,393	2,792,076	3,446,536	3,751,817	4,366,475	4,602,892	4,663,590	5,370,817	5,642,522	5,713,577	6,467,439	6,628,788	6,738,465
Purchased Property Services	3,339	4,210	3,753	7,550	6,745	7,634	6,689	924	2,304	4,243	4,274	4,700	4,800
Charter schools			180,982	458,812	670,124	805,756	928,281	1,054,946	1,149,355	1,219,262	1,352,954	1,337,528	1,518,449
Other Services	451,196	720,386	829,189	1,180,033	1,048,657	1,132,652	1,233,463	1,723,036	1,832,183	2,042,988	2,090,172	2,334,292	2,294,767
Transportation	1,170,434	1,407,048	1,462,369	1,839,168	1,861,320	1,957,857	1,907,257	2,740,936	2,897,638	3,096,042	3,265,075	3,144,688	3,039,984
Supplies	86,598	92,799	96,278	82,924	54,499	49,485	209,931	79,825	152,559	138,287	176,712	192,105	74,700
Property	50,120	146,757	52,243	62,355	70,489	37,223	34,559	84,557	111,171	70,495	91,122	56,000	91,099
Other Objects	516	470	2,764	2,251	741	310	1,508	1,378	804	2,354	5,620	2,390	2,400
<b>Total</b>	<b>10,430,354</b>	<b>10,702,929</b>	<b>12,603,880</b>	<b>14,252,475</b>	<b>14,835,228</b>	<b>15,774,732</b>	<b>17,173,858</b>	<b>20,676,397</b>	<b>22,461,103</b>	<b>23,839,696</b>	<b>26,750,438</b>	<b>26,933,076</b>	<b>27,686,876</b>
<b># of Students Served</b>	<b>1,079</b>	<b>1,114</b>	<b>1,182</b>	<b>1,143</b>	<b>1,346</b>	<b>1,477</b>	<b>1,453</b>	<b>1,498</b>	<b>1,515</b>	<b>1,484</b>	<b>1,517</b>	<b>1,536</b>	<b>1,536</b>
<b>Average Annual cost per Student</b>	<b>9,667</b>	<b>9,608</b>	<b>10,663</b>	<b>12,469</b>	<b>11,022</b>	<b>10,680</b>	<b>11,820</b>	<b>13,803</b>	<b>14,826</b>	<b>16,064</b>	<b>17,634</b>	<b>17,535</b>	<b>18,025</b>
<b>Revenues</b>													
Special Ed Subsidy	3,456,396	3,906,091	4,097,100	4,344,961	4,438,818	4,505,401	4,574,308	4,665,596	4,758,908	4,854,100	5,020,555	5,006,200	5,106,300
Special Ed Contingency	-	-	70,433	117,515	300,000	300,000	150,000	125,798	150,000	150,000	-	-	-
Charter School Subsidy				54,294	137,643	201,037	241,727	278,484	316,484	344,807	365,779	405,886	401,258
Transportation Subsidy	275,072	339,721	402,776	412,113	523,045	665,308	621,537	684,665	650,949	626,379	575,356	621,588	621,534
<b>Subtotal State Funding</b>	<b>3,731,468</b>	<b>4,245,811</b>	<b>4,570,309</b>	<b>4,928,883</b>	<b>5,399,506</b>	<b>5,671,746</b>	<b>5,587,571</b>	<b>5,754,543</b>	<b>5,876,340</b>	<b>5,975,286</b>	<b>5,961,689</b>	<b>6,033,674</b>	<b>6,129,092</b>
IDEA	33,025	65,974	57,277	103,056	333,142	636,909	961,163	1,311,932	1,314,176	1,228,900	1,240,537	1,277,700	1,278,500
Medical Access	-	-	-	-	-	32,032	162,948	336,158	455,885	592,800	562,776	645,000	523,200
<b>Subtotal Federal Funding</b>	<b>33,025</b>	<b>65,974</b>	<b>57,277</b>	<b>103,056</b>	<b>333,142</b>	<b>668,941</b>	<b>1,124,111</b>	<b>1,648,090</b>	<b>1,770,061</b>	<b>1,821,700</b>	<b>1,803,313</b>	<b>1,922,700</b>	<b>1,801,700</b>
<b>Total</b>	<b>3,764,493</b>	<b>4,311,785</b>	<b>4,627,586</b>	<b>5,031,939</b>	<b>5,732,648</b>	<b>6,340,687</b>	<b>6,711,682</b>	<b>7,402,633</b>	<b>7,646,401</b>	<b>7,796,986</b>	<b>7,765,002</b>	<b>7,956,374</b>	<b>7,930,792</b>
<b>Unfunded Expense</b>	<b>6,665,861</b>	<b>6,391,144</b>	<b>7,976,294</b>	<b>9,220,536</b>	<b>9,102,579</b>	<b>9,434,046</b>	<b>10,462,176</b>	<b>13,273,764</b>	<b>14,814,702</b>	<b>16,042,710</b>	<b>18,985,436</b>	<b>18,976,702</b>	<b>19,756,084</b>

\* Beginning in 2001-02 Gifted education expenses were identified and removed from the total expenses. Unable to remove gifted expenses in prior years.

\* Beginning in 1999-00 Charter school special education expenses were identified and added to the total expenses.

Transporation Subsidy	2,927,136	3,549,073	3,990,616	4,187,109	4,442,383	5,220,663	4,981,703	5,337,462	5,039,159	4,976,000	4,371,110	4,678,500	4,678,500
# of Students	11,482	11,638	11,711	11,613	11,432	11,590	11,646	11,678	11,728	11,789	11,525	11,561	11,562
subsidy/child	254.93	304.96	340.76	360.55	388.59	450.45	427.76	457.05	429.67	422.09	379.27	404.68	404.64

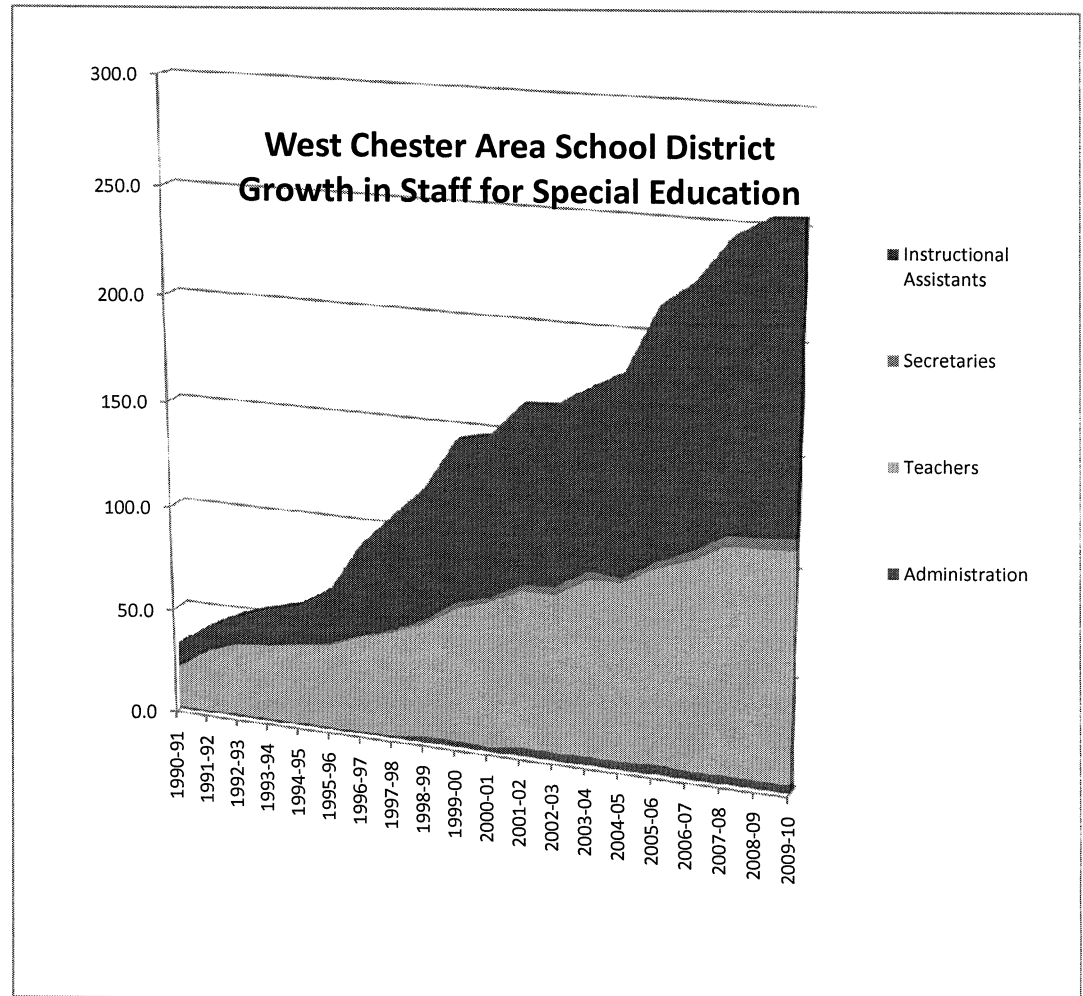
## West Chester Area School District: Growth in Staff for Special Education Students

Full Time Headcount Analysis by Employee Category for Special Education					
Year	Administration	Teachers	Secretaries	Instructional Assistants	Total
1990-91	1.0	20.0	0.0	11.5	32.5
1991-92	1.0	29.6	0.0	11.5	42.1
1992-93	1.0	34.6	0.0	14.0	49.6
1993-94	1.0	35.8	0.0	17.6	54.4
1994-95	1.0	37.8	1.0	18.6	58.4
1995-96	1.0	40.0	1.0	25.5	67.5
1996-97	1.0	45.8	1.0	43.3	91.1
1997-98	1.0	50.2	1.0	53.9	106.1
1998-99	3.0	54.0	2.0	61.8	120.8
1999-00	3.0	63.1	3.0	75.9	145.0
2000-01	2.0	69.0	2.0	74.9	147.9
2001-02	4.0	74.0	3.0	83.0	164.0
2002-03	4.0	74.0	4.0	83.0	165.0
2003-04	4.0	82.8	4.0	83.0	173.8
2004-05	4.0	83.2	2.5	92.4	182.1
2005-06	5.0	90.8	3.0	114.4	213.2
2006-07	4.0	96.8	4.4	119.4	224.6
2007-08	4.0	105.3	4.6	130.9	244.8
2008-09	4.0	105.9	5.0	138.9	253.8
2009-10	4.0	106.9	5.0	138.9	254.8

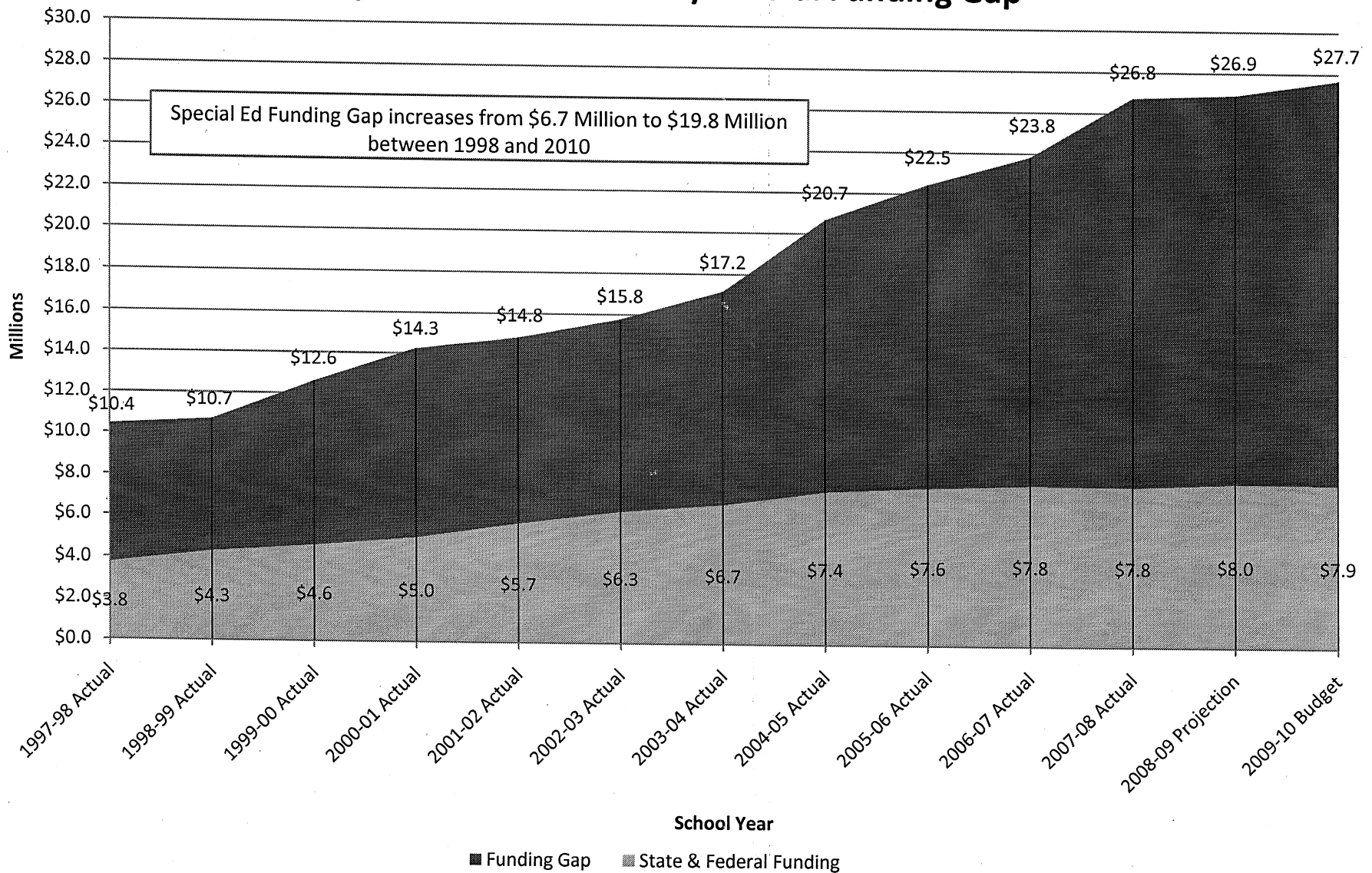
Data obtained from WCASD Budget Documents

For years 1990-91 to 1994-95, amounts are budgeted headcount

For years 1995-96 to 2009-10, amounts are actual headcount

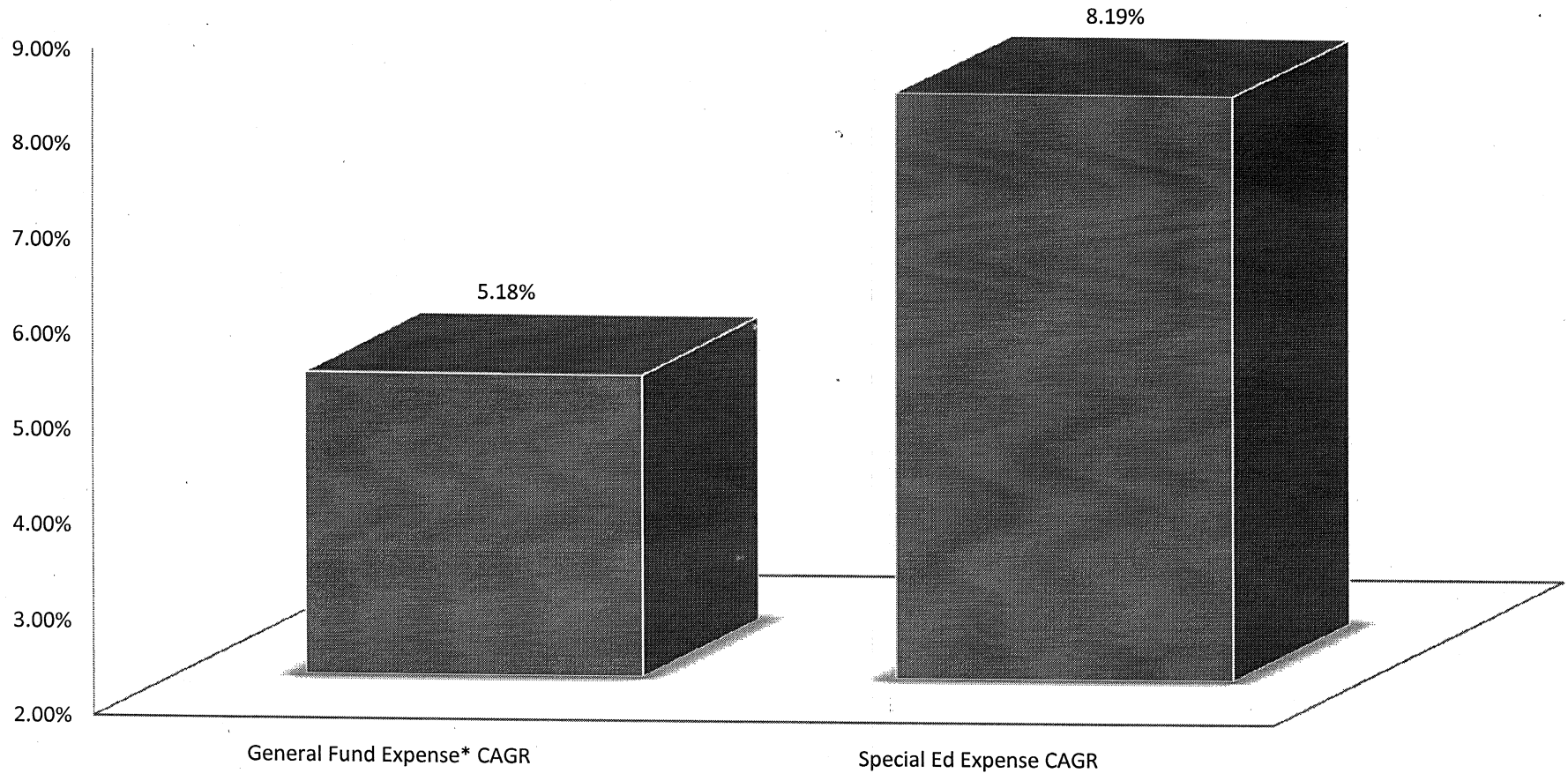


## West Chester Area School District Special Education State/Federal Funding Gap



# West Chester Area School District

## Compound Annual Growth of Special Education vs. Other Expenditures in General Fund Over a 10 Year Period



	<u>General Fund*</u>	<u>Special Education</u>
1999/2000 Expenditures	\$89.5 Million	\$12.6 Million
2009/2010 Expenditures	\$148.3 Million	\$27.7 Million

\* Excludes debt service

# WEST CHESTER AREA SCHOOL DISTRICT

## Cost Per Student

<u>SCHOOL YEAR</u>	<u>PER REGULAR EDUCATION STUDENTS</u>	<u>PER SPECIAL EDUCATION STUDENTS</u>
1997-98	\$6,528	n/a
1998-99	\$6,477	\$10,796
1999-00	\$6,628	\$11,406
2000-01	\$6,813	\$11,628
2001-02	\$7,282	\$13,582
2002-03	\$7,755	\$15,094
2003-04	\$8,140	\$15,349
2004-05	\$8,406	\$16,104
2005-06	\$8,914	\$17,851
2006-07	\$8,928	\$18,977
2007-08	\$9,510	\$19,937
2008-09	\$10,264	\$21,808

\* Taken from the PDE 363 "Funding for Charter Schools" and represents the amount of tuition paid for students enrolled in charter schools

\*\* Excludes, student transportation, debt service, facilities improvement and federal program expenditures