

# FACT BOOK



Revised for  
2018-19

## Financial Facts for the WCASD

John Scully, Director of Business Affairs  
Justin Matys, Assistant Director of Business Affairs

West Chester Area School District  
782 Springdale Drive  
Exton, PA 19341  
[www.wcasd.net](http://www.wcasd.net)

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**WEST CHESTER AREA SCHOOL DISTRICT**

**GENERAL FUND INCOME & EXPENSE SUMMARY**

For Period Indicated

Yr. Beginning 7/1	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<b>REVENUES</b>												
Beginning Fund Balance	8,794,148	9,631,412	7,494,323	7,937,543	12,071,005	18,462,684	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193
Prior Period Adjustment	0	1,008,000	0	0	0	0	0	0	0	0	0	0
Local Sources	146,459,853	152,077,724	155,979,863	163,238,575	166,294,480	168,916,938	173,237,255	173,228,355	178,016,542	183,321,292	192,287,557	197,373,473
State Sources	26,079,099	27,227,734	29,959,702	28,990,224	28,254,872	28,615,828	29,520,370	31,717,857	34,209,926	35,806,499	41,156,643	42,747,951
Federal Sources	2,649,950	2,991,122	3,130,016	4,604,956	5,630,838	2,811,425	2,776,774	1,507,117	1,744,067	1,665,595	1,957,139	2,053,577
Other Financing Sources	0	0	10,364	251	15,212	0	0	0	0	0	0	0
Total Resources Available	183,983,050	192,935,992	196,574,267	204,771,550	212,266,407	218,806,875	230,910,403	238,825,218	247,321,607	252,458,945	264,162,317	270,955,194
<b>EXPENDITURES</b>												
<b>Instruction</b>												
Reg Progs-Elem/Sec	68,576,401	75,807,259	74,108,502	75,275,369	76,804,108	77,010,531	79,378,432	81,156,213	84,864,112	86,949,385	89,969,745	93,676,304
Spec Progs-Elem/Sec	21,221,258	23,409,494	25,531,571	25,706,007	26,822,298	27,248,910	28,577,118	29,689,925	31,033,460	37,100,390	40,928,044	40,130,881
Voc.Ed. Programs	4,148,923	4,071,331	4,202,667	4,370,425	4,479,351	4,543,897	4,447,155	4,692,319	5,395,734	5,755,521	6,155,174	6,167,111
Other Inst. Progs-Elem/Sec	1,727,532	246,906	158,981	484,769	554,069	767,512	593,490	551,225	827,446	668,126	689,101	742,683
Non-Public School Programs	0	0	0	0	31,549	21,055	10,692	11,756	26,306	21,942	52,225	84,582
Adult Education Progs	30,204	28,842	28,867	23,460	21,356	28,969	28,969	0	0	0	0	0
Total Instruction	95,704,318	103,563,832	104,030,587	105,860,030	108,712,731	109,620,874	113,035,856	116,101,438	122,147,058	130,495,364	137,794,289	140,801,561
<b>Support Services</b>												
Pupil Personnel	6,049,036	6,483,288	6,665,150	6,726,085	7,169,537	7,160,311	7,296,705	7,675,484	8,265,336	8,637,182	8,686,873	8,967,198
Instructional Staff	4,661,131	4,769,381	5,162,993	5,388,795	5,601,386	5,081,062	4,921,268	4,881,281	4,873,550	5,213,154	5,481,670	5,207,701
Administration	10,028,575	10,410,847	10,729,281	10,307,181	9,970,175	9,344,250	9,887,950	10,502,799	10,279,965	10,569,909	11,040,270	11,215,068
Pupil Health	1,765,471	1,830,904	1,890,052	1,862,075	1,950,128	1,808,091	1,907,607	2,002,751	2,075,995	2,165,523	2,256,872	2,348,603
Business	1,308,615	1,487,970	1,565,788	1,477,726	1,433,614	1,500,459	1,382,290	1,521,955	1,711,746	1,859,038	1,790,607	1,827,625
Oper & Maint of Plant Svcs	15,478,295	16,364,754	17,212,299	15,945,427	15,320,913	14,027,496	14,582,011	15,281,210	15,377,641	15,696,512	15,996,618	16,215,303
Student Transp. Svcs	11,809,273	12,846,908	13,219,823	12,732,134	12,970,008	12,873,828	12,849,133	12,650,019	13,005,903	13,183,652	13,606,727	13,365,718
Central	2,028,766	2,173,381	2,196,114	2,136,445	1,936,078	2,089,509	2,136,470	2,158,719	3,209,406	3,489,068	3,354,191	3,456,610
Other Support Svcs	131,146	129,790	129,191	130,520	135,507	126,387	125,729	127,739	262,755	127,780	229,674	613,697
Total Support Services	53,260,308	56,497,223	58,770,692	56,706,388	56,487,347	54,011,394	55,089,163	56,801,957	59,062,297	60,941,818	62,443,502	63,217,523
<b>Oper of Non-Instruct Svcs</b>												
Student Activities	3,684,909	3,921,949	4,013,798	3,850,462	3,909,060	3,946,014	4,030,794	4,080,327	4,462,944	4,669,384	4,704,328	4,895,452
Community Services	76,446	81,960	122,164	116,992	89,122	104,239	128,872	157,640	147,238	133,721	161,289	142,983
Total Op of Non-Inst Svcs	3,761,355	4,003,909	4,135,962	3,967,454	3,998,182	4,050,253	4,159,666	4,237,967	4,610,182	4,803,105	4,865,617	5,038,435
<b>Facilities Acquisition,</b>												
Construct. & Improvmt Svcs	269,908	271,311	148,832	389,873	687,509	426,521	650,293	0	0	0	0	0
Debt Service & Fund Transfers	21,355,749	21,105,394	21,626,252	25,776,800	23,917,954	25,321,829	25,603,536	28,332,784	29,836,511	27,457,680	30,278,716	29,991,287
Total Resources Utilized	174,351,638	185,441,669	188,712,324	192,700,545	193,803,722	193,430,872	198,538,514	205,474,146	215,656,048	223,697,967	235,382,124	239,048,806
<b>Ending Fund Balance Unreserved</b>												
Reserved - PSERS	0	0	0	1,200,000	1,200,000	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000	1,117,000	0
Reserved - Health Care	0	0	0	0	0	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909	4,159,909
Reserved - Millage Stabilization	0	0	0	0	0	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138
Reserved- Alternative Education	0	0	0	0	0	0	0	0	0	0	500,000	676,000
Reserved - Athletics	0	0	0	75,600	95,549	124,200	102,739	119,782	115,700	89,487	79,324	69,756
Total GF Fund Balance	9,631,412	7,494,323	7,861,943	12,071,005	18,462,684	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193	31,906,388

# WEST CHESTER AREA SCHOOL DISTRICT

## GENERAL FUND BUDGET

For Period Indicated

Fiscal Year Beginning 7/1	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<b>REVENUES</b>													
Beginning Fund Balance	8,502,811	9,239,241	6,736,550	6,478,972	10,935,341	14,934,427	18,755,588	28,190,700	30,282,300	29,961,126	29,299,721	25,091,998	28,064,536
Local Sources	143,918,710	151,318,433	156,457,686	164,875,134	167,118,417	166,159,562	169,738,101	170,628,731	176,967,807	182,432,895	188,305,087	194,940,762	201,592,902
State Sources	25,736,610	26,765,400	29,357,687	30,310,550	31,898,514	29,291,308	29,042,211	31,607,473	34,524,198	36,653,608	39,665,177	41,423,546	43,283,093
Federal Sources	4,016,949	4,052,967	3,982,377	4,584,537	2,967,869	2,968,069	2,500,407	1,592,200	1,207,016	1,464,577	1,483,009	1,809,175	1,896,599
Other Financing Sources	<u>0</u>	<u>300,000</u>	<u>900,000</u>	<u>89,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenues</b>	<b>182,175,080</b>	<b>191,676,041</b>	<b>197,434,300</b>	<b>206,338,693</b>	<b>212,920,141</b>	<b>213,353,366</b>	<b>220,036,307</b>	<b>232,019,104</b>	<b>242,981,321</b>	<b>250,512,206</b>	<b>258,752,994</b>	<b>263,265,481</b>	<b>274,837,130</b>
<b>EXPENDITURES</b>													
<b>Instruction</b>													
Regular Progs-Elem/Sec	68,498,910	73,800,035	75,687,427	79,622,621	81,026,614	79,752,198	80,294,592	82,028,953	85,821,354	89,029,451	94,677,455	96,938,389	97,049,421
Special Progs-Elem/Sec	20,706,086	22,256,300	23,842,223	24,859,438	27,127,596	26,969,826	26,694,854	28,397,374	29,532,252	31,686,192	35,301,776	36,569,296	39,726,020
Vocational Ed Progs	4,260,659	4,434,133	4,295,670	4,549,022	4,855,383	4,747,639	4,868,565	4,761,477	5,332,187	5,985,970	6,284,808	6,442,999	6,352,562
Other Inst Prog-Elem/Sec	2,281,019	2,054,776	228,204	264,734	228,406	689,178	731,278	854,298	760,624	769,060	806,305	791,309	919,398
Nonpublic School Programs	0	0	0	0	0	0	25,150	16,712	11,755	50,872	26,853	77,225	81,111
Adult Education Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Instruction</b>	<b>95,746,674</b>	<b>102,545,244</b>	<b>104,053,524</b>	<b>109,295,815</b>	<b>113,237,999</b>	<b>112,158,841</b>	<b>112,614,439</b>	<b>116,093,722</b>	<b>121,458,172</b>	<b>127,521,545</b>	<b>137,097,197</b>	<b>140,819,218</b>	<b>144,128,512</b>
<b>Support Services</b>													
Pupil Personnel	6,021,672	6,573,906	6,922,263	7,096,037	7,503,790	7,402,453	7,477,411	7,784,036	8,083,489	8,724,176	9,103,816	9,381,619	9,643,310
Instructional Staff	5,336,172	4,957,809	5,305,921	5,042,589	5,776,234	5,864,741	5,558,517	5,538,249	4,725,387	5,573,653	5,677,842	5,732,247	5,851,178
Administration	9,931,248	10,511,109	10,945,736	10,822,768	10,571,150	10,038,207	10,137,458	10,549,885	11,361,888	10,931,643	11,437,154	12,005,414	12,356,295
Pupil Health	1,960,520	1,968,961	1,906,648	2,051,741	2,066,948	2,046,740	1,918,251	1,936,984	2,811,532	2,132,745	2,177,760	2,347,515	2,384,759
Business	1,347,035	1,626,194	1,589,829	1,566,477	1,539,018	1,479,372	1,516,498	1,466,561	1,639,773	1,879,640	1,808,815	1,901,050	1,905,048
Oper & Maint of Plt Svcs	15,413,826	16,407,197	17,151,345	17,492,459	17,163,625	16,707,075	16,284,825	16,331,140	17,101,842	17,253,659	18,027,336	18,200,558	18,000,350
Student Trans. Svcs	12,581,748	13,331,036	13,114,443	13,208,663	13,531,365	12,941,415	12,948,786	13,330,549	13,272,447	13,616,878	13,409,049	13,765,430	13,953,117
Central	2,066,596	2,235,663	2,339,563	2,432,708	2,328,967	2,300,930	2,203,138	2,223,695	2,436,252	3,270,296	3,593,682	3,751,604	3,799,159
Other Support Services	<u>143,280</u>	<u>148,000</u>	<u>148,000</u>	<u>129,790</u>	<u>147,000</u>	<u>147,000</u>	<u>127,624</u>	<u>126,149</u>	<u>125,729</u>	<u>207,530</u>	<u>226,988</u>	<u>226,988</u>	<u>230,218</u>
<b>Total Support Services</b>	<b>54,802,097</b>	<b>57,759,875</b>	<b>59,423,748</b>	<b>59,843,232</b>	<b>60,628,097</b>	<b>58,927,933</b>	<b>58,172,508</b>	<b>59,287,248</b>	<b>61,558,339</b>	<b>63,590,220</b>	<b>65,462,442</b>	<b>67,312,425</b>	<b>68,123,434</b>
<b>Oper of Non-Instruc Svcs</b>													
Student Activities	4,049,087	4,540,011	4,291,219	4,485,464	4,454,599	4,418,899	4,595,345	4,651,152	5,698,093	4,806,623	4,993,685	5,157,559	5,391,824
Community Services	<u>87,604</u>	<u>127,491</u>	<u>127,551</u>	<u>110,883</u>	<u>107,636</u>	<u>106,099</u>	<u>105,696</u>	<u>124,074</u>	<u>126,695</u>	<u>136,035</u>	<u>141,877</u>	<u>150,100</u>	<u>153,477</u>
<b>Total Op Non-Ins Svcs</b>	<b>4,136,691</b>	<b>4,667,502</b>	<b>4,418,770</b>	<b>4,596,347</b>	<b>4,562,235</b>	<b>4,524,998</b>	<b>4,701,041</b>	<b>4,775,226</b>	<b>5,824,788</b>	<b>4,942,658</b>	<b>5,135,562</b>	<b>5,307,659</b>	<b>5,545,301</b>
<b>Facilities Acquisition, Construct. &amp; Improv. Svcs</b>													
	311,609	313,400	400,000	812,000	687,000	731,200	722,500	0	0	0	0	0	0
<b>Debt Service</b>													
	21,428,010	20,356,020	22,561,576	24,181,730	23,961,310	25,308,894	25,582,919	24,976,962	25,182,970	20,810,657	25,318,815	25,546,771	25,828,420
<b>Fund Transfers</b>													
	0	0	934,000	0	0	0	0	3,275,500	5,188,800	8,857,625	4,410,279	4,833,452	5,257,722
<b>Budgetary Reserve</b>													
	<u>0</u>	<u>0</u>	<u>542,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,517,950</u>
<b>Total Expenditures</b>	<b>176,425,081</b>	<b>185,642,041</b>	<b>192,334,300</b>	<b>198,729,124</b>	<b>203,076,641</b>	<b>201,651,866</b>	<b>201,793,407</b>	<b>208,408,658</b>	<b>219,213,069</b>	<b>225,722,705</b>	<b>237,424,295</b>	<b>243,819,525</b>	<b>253,401,339</b>

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Changes in Net Position (Full Accrual Method of Accounting)**

Fiscal Year Ending June 30,	2009	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018*
<b>EXPENSES</b>										
Governmental Activities										
Instruction	103,973,612	113,068,220	117,972,385	119,941,565	121,882,872	121,627,033	133,218,154	144,772,158	155,262,037	156,086,694
Instructional student support	13,634,029	15,022,492	15,740,734	14,597,033	14,429,547	15,311,671	16,718,808	17,710,876	18,519,607	18,314,954
Administrative & financial support services	14,390,496	14,429,452	13,956,105	14,211,207	14,417,208	15,643,360	17,552,768	18,127,334	19,342,370	19,943,338
Operation & maintenance of plant services	16,604,260	19,486,401	17,729,991	15,529,375	16,984,316	18,309,057	17,447,190	17,439,654	18,039,504	17,457,046
Pupil transportation	13,219,823	13,674,801	13,469,612	13,365,853	13,208,001	13,420,543	13,850,307	14,042,517	14,429,271	14,133,742
Student activities	4,145,743	4,237,269	4,055,872	4,095,132	4,147,431	4,377,690	4,855,516	5,132,865	5,214,620	5,367,392
Community services	122,164	125,654	127,041	115,730	145,929	116,354	140,742	142,350	171,227	151,336
Interest on long term debt	13,361,141	13,636,798	12,076,323	11,156,020	9,722,107	10,397,433	8,566,732	8,945,807	8,679,619	8,454,782
Unallocated Depreciation Expense	12,484,452									
<b>Total Governmental Activities</b>	<b>191,935,720</b>	<b>193,681,087</b>	<b>195,128,063</b>	<b>193,011,915</b>	<b>194,937,411</b>	<b>199,203,141</b>	<b>212,350,217</b>	<b>226,313,561</b>	<b>239,658,255</b>	<b>239,909,284</b>
Business Type Activities										
Food Service	3,171,794	3,149,556	3,224,517	3,313,442	3,390,811	3,493,078	3,182,033	3,229,852	3,294,375	3,465,882
<b>TOTAL PRIMARY GOVERNMENT ACTIVITIES</b>	<b>195,107,514</b>	<b>196,830,643</b>	<b>198,352,580</b>	<b>196,325,357</b>	<b>198,328,222</b>	<b>202,696,219</b>	<b>215,532,250</b>	<b>229,543,413</b>	<b>242,952,630</b>	<b>243,375,166</b>
<b>PROGRAM REVENUE</b>										
Governmental Activities										
Charges for service										
Instruction	430,893	516,690	759,951	846,715	726,912	437,675	362,760	542,986	280,006	205,288
Operation & maint of plant	32,844	38,933	199,984	220,596	298,044	332,728	347,233	402,308	509,869	481,072
Student activities	118,783	120,723	119,438	123,369	413,737	419,389	423,407	430,050	437,573	515,614
Operating grants and contributions	22,035,332	22,493,608	22,377,251	22,238,269	23,107,309	23,727,227	26,309,774	27,743,196	32,894,525	34,373,891
<b>Total Governmental Program Revenue</b>	<b>22,617,852</b>	<b>23,169,954</b>	<b>23,456,624</b>	<b>23,428,949</b>	<b>24,546,002</b>	<b>24,917,019</b>	<b>27,443,174</b>	<b>29,118,540</b>	<b>34,121,973</b>	<b>35,575,865</b>
Business Type Activities										
Charges for services	2,704,187	2,624,830	2,511,962	2,604,560	2,549,584	2,549,726	2,335,418	2,293,122	2,493,463	2,605,888
Operating grants and contribution	600,091	663,190	786,659	832,383	861,272	904,898	940,701	973,508	823,346	908,238
<b>Total Business Type Program Revenues</b>	<b>3,304,278</b>	<b>3,288,020</b>	<b>3,298,621</b>	<b>3,436,943</b>	<b>3,410,856</b>	<b>3,454,624</b>	<b>3,276,119</b>	<b>3,266,630</b>	<b>3,316,809</b>	<b>3,514,126</b>
<b>TOTAL PRIMARY GOVERNMENT REVENUES</b>	<b>25,922,130</b>	<b>26,457,974</b>	<b>26,755,245</b>	<b>26,865,892</b>	<b>27,956,858</b>	<b>28,371,643</b>	<b>30,719,293</b>	<b>32,385,170</b>	<b>37,438,782</b>	<b>39,089,991</b>
<b>NET REVENUES (EXPENSES)</b>										
Governmental Activities										
	(169,317,868)	(170,511,133)	(171,671,439)	(169,582,966)	(170,391,409)	(174,286,122)	(184,907,043)	(197,195,021)	(205,536,282)	(204,333,419)
Business Type Activities										
	132,484	138,464	74,104	123,501	20,045	(38,454)	94,086	36,778	22,434	48,244
<b>TOTAL PRIMARY GOVERNMENT NET REVENUES</b>	<b>(169,185,384)</b>	<b>(170,372,669)</b>	<b>(171,597,335)</b>	<b>(169,459,465)</b>	<b>(170,371,364)</b>	<b>(174,324,576)</b>	<b>(184,812,957)</b>	<b>(197,158,243)</b>	<b>(205,513,848)</b>	<b>(204,285,175)</b>
<b>GENERAL REVENUES</b>										
Property taxes, levied for general purpose	132,999,091	141,802,111	145,008,645	144,010,689	147,198,156	147,270,504	151,649,702	155,710,300	161,164,936	166,944,204
Taxes levied for specific purpose	19,619,521	19,373,245	19,764,970	21,581,847	22,388,938	23,154,723	23,565,368	24,321,396	27,524,533	26,082,351
Grants, entitlements, and contributions not restricted to specific programs	12,382,310	12,479,116	12,573,663	10,654,228	10,472,277	10,652,411	10,859,971	10,928,639	11,552,814	11,745,770
Investment earnings	2,459,306	429,007	135,772	196,339	155,424	137,174	258,288	392,047	889,980	1,685,449
Gain on sale of asset	-	-	-	9,929	5,300	20,608	70,058	-	9,572	(4,313)
Other	44,093	152,932	103,408	93,938	496,037	146,367	132,287	179,384	181,391	218,346
<b>Total General Revenues</b>	<b>167,504,321</b>	<b>174,236,411</b>	<b>177,586,458</b>	<b>176,546,970</b>	<b>180,716,132</b>	<b>181,381,787</b>	<b>186,535,674</b>	<b>191,531,766</b>	<b>201,323,226</b>	<b>206,671,807</b>
<b>Change in Net Position</b>	<b>(1,681,063)</b>	<b>3,863,742</b>	<b>5,989,123</b>	<b>7,087,505</b>	<b>10,344,768</b>	<b>7,057,211</b>	<b>1,722,717</b>	<b>(5,626,477)</b>	<b>(4,190,622)</b>	<b>2,386,632</b>

\* Note: Beginning in 2014-15, the District booked their share of the PSERS multiple employer pension plan liability to comply with GASB 67/68.

\* Note: Starting in 2017-18, the District booked their net OPEB liabilities to comply with GASB 75. 2017 data was restated.

Source: District Audited Financial Statements

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Statements of Net Position (Full Accrual Method of Accounting)**

Fiscal Year Ending June 30,	2009	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018 *
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>										
<b>ASSETS</b>										
Current Assets:										
Cash and Cash Equivalents	\$ 3,021,504	\$ 1,676,220	\$ 21,241,805	\$ 21,235,701	\$ 22,496,764	\$ 17,765,603	\$ 23,525,581	\$ 18,815,259	\$ 21,560,646	\$ 22,049,835
Investments	40,136,370	46,466,692	31,008,342	31,199,834	48,291,741	58,991,505	45,429,333	54,687,944	45,950,316	47,444,276
Investments - restricted	-	-	-	1,892,658	1,894,735	-	-	-	-	-
Due from other governments	2,174,063	1,354,560	1,770,248	1,244,999	2,204,536	2,725,787	3,600,826	4,622,573	6,983,814	7,640,411
Other receivables	885,464	1,289,510	673,799	1,469,072	1,460,092	872,454	1,011,818	1,806,658	1,326,437	1,054,273
Taxes receivables	4,218,520	4,343,853	5,038,789	5,130,823	4,760,811	4,253,307	3,651,985	3,615,153	3,856,980	3,280,667
Prepaid expenses	1,282,063	1,771,912	1,966,173	1,277,682	1,918,300	3,482,456	4,413,770	2,434,975	3,046,271	2,957,388
Inventories	-	-	14,020	10,115	34,756	17,200	15,646	27,633	25,490	22,388
Total Current Assets	51,717,984	56,902,747	61,713,176	63,460,884	83,061,735	88,108,312	81,648,959	86,010,195	82,749,954	84,449,238
Noncurrent Assets:										
Investments	-	-	-	-	-	-	-	-	-	1,458,629
Capital Assets										
Land	33,139,690	33,139,690	33,159,800	33,159,800	33,159,800	33,159,800	33,159,800	28,289,916	28,289,916	28,289,916
Construction-in-progress	30,425,849	31,741,721	1,715,107	5,946,351	18,914,012	27,269,498	8,544,126	13,850,498	10,856,578	16,123,716
Land improvements	3,640,914	9,245,746	14,452,651	14,452,651	14,737,125	14,737,125	15,387,038	15,770,266	16,416,508	16,416,508
Buildings	330,482,462	332,513,388	360,129,654	361,025,298	363,112,043	364,460,917	396,169,432	398,442,243	417,377,413	422,006,008
Furniture and equipment	31,823,840	32,314,869	32,241,942	32,437,393	33,751,217	33,757,424	36,171,284	36,691,444	37,891,464	40,339,969
Less: Accumulated depreciation	(118,411,179)	(129,863,942)	(141,393,973)	(153,054,127)	(164,563,775)	(174,187,261)	(186,297,604)	(199,102,669)	(211,976,150)	(224,096,927)
Total Noncurrent Assets	311,101,576	309,091,472	300,305,181	293,967,366	299,110,422	299,197,503	303,134,076	293,941,698	298,855,729	300,537,819
<b>TOTAL ASSETS</b>	<b>362,819,560</b>	<b>365,994,219</b>	<b>362,018,357</b>	<b>357,428,250</b>	<b>382,172,157</b>	<b>387,305,815</b>	<b>384,783,035</b>	<b>379,951,893</b>	<b>381,605,683</b>	<b>384,987,057</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>										
Deferred amount on refunding	2,380,768	1,936,944	2,099,265	2,089,774	4,391,514	5,544,256	7,591,636	7,550,581	6,569,895	5,581,512
Deferred outflows relating to OPEB	-	-	141,479	-	-	-	-	-	-	2,801,019
Deferred outflows relating to pension	-	-	-	-	-	-	23,271,540	31,150,942	65,824,300	55,472,159
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 365,200,328</b>	<b>\$ 367,931,163</b>	<b>\$ 364,259,101</b>	<b>\$ 359,518,024</b>	<b>\$ 386,563,671</b>	<b>\$ 392,850,071</b>	<b>\$ 415,646,211</b>	<b>\$ 418,653,416</b>	<b>\$ 453,999,878</b>	<b>\$ 448,841,747</b>
<b>LIABILITIES AND NET POSITION</b>										
<b>LIABILITIES</b>										
Current Liabilities:										
Accounts payable and other current liabilities	\$ 18,916,810	\$ 19,033,994	\$ 18,269,306	\$ 18,777,498	\$ 23,994,164	\$ 25,042,441	\$ 27,639,874	\$ 22,384,967	\$ 24,130,071	\$ 23,882,071
Accrued interest	2,514,287	2,364,938	2,252,622	2,053,135	1,654,712	2,062,171	1,933,474	1,500,949	1,756,088	1,661,431
Unearned revenues	84,070	69,416	91,412	119,874	125,583	195,159	253,175	317,848	262,696	268,365
Bonds and notes payable, net	12,017,000	11,474,000	12,559,000	13,107,000	13,765,676	15,571,743	11,835,240	16,976,211	17,515,062	18,412,234
Total Current Liabilities	33,532,167	32,942,348	33,172,340	34,057,507	39,540,135	42,871,514	41,661,763	41,179,975	43,663,917	44,224,101
Noncurrent Liabilities:										
Bonds and notes payable, net	297,063,946	296,385,633	286,412,199	273,424,676	286,418,634	284,067,626	277,603,614	273,049,843	264,195,316	255,590,148
Accrued severance and compensated absences	6,059,646	6,194,871	6,277,128	6,509,029	6,827,788	4,877,394	4,805,853	4,626,439	4,752,023	4,955,912
Other post-employment benefits	-	-	-	41,873	37,180	236,392	293,516	406,171	669,256	30,031,236
Net pension liability	-	-	-	-	-	-	262,381,000	293,071,000	337,581,000	335,940,000
Total Noncurrent Liabilities	303,123,592	302,580,504	292,689,327	279,975,578	293,283,602	289,181,412	545,083,983	571,153,453	607,197,595	626,517,296
<b>TOTAL LIABILITIES</b>	<b>336,655,759</b>	<b>335,522,852</b>	<b>325,861,667</b>	<b>314,033,085</b>	<b>332,823,737</b>	<b>332,052,926</b>	<b>586,745,746</b>	<b>612,333,428</b>	<b>650,861,512</b>	<b>670,741,397</b>
<b>DEFERRED INFLOW OF RESOURCES</b>										
Deferred inflows relating to OPEB	-	-	-	-	-	-	-	-	-	663,000
Deferred inflows relating to pension	-	-	-	-	-	-	18,757,000	1,803,000	2,812,000	2,393,000
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,757,000</b>	<b>1,803,000</b>	<b>2,812,000</b>	<b>3,056,000</b>
<b>NET POSITION (DEFICIT)</b>										
Net investment in capital assets	8,986,024	9,548,641	7,267,325	8,229,186	6,046,011	7,934,731	21,286,858	11,466,225	23,715,246	30,658,320
Restricted	14,641,919	13,811,178	14,506,078	14,329,759	15,646,701	17,672,551	22,203,300	27,440,218	22,444,089	22,461,479
Unrestricted	4,916,626	9,048,492	16,624,031	22,925,994	32,047,222	35,189,863	(233,346,693)	(234,389,455)	(245,832,969)	(278,075,449)
<b>TOTAL NET POSITION (DEFICIT)</b>	<b>28,544,569</b>	<b>32,408,311</b>	<b>38,397,434</b>	<b>45,484,939</b>	<b>53,739,934</b>	<b>60,797,145</b>	<b>(189,856,535)</b>	<b>(195,483,012)</b>	<b>(199,673,634)</b>	<b>(224,955,650)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)</b>	<b>\$ 365,200,328</b>	<b>\$ 367,931,163</b>	<b>\$ 364,259,101</b>	<b>\$ 359,518,024</b>	<b>\$ 386,563,671</b>	<b>\$ 392,850,071</b>	<b>\$ 415,646,211</b>	<b>\$ 418,653,416</b>	<b>\$ 453,999,878</b>	<b>\$ 448,841,747</b>

\* Note: Beginning in 2014-15, the District booked their share of the PSERS multiple employer pension plan liability to comply with GASB 67/68.

\* Note: Starting in 18/10, the District booked their net OPEB liabilities to comply with GASB 75.

Source: District Audited Financial Statements





# WEST CHESTER AREA SCHOOL DISTRICT

## SPECIALLY FUNDED PROGRAMS

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Budget 2018-19
<b>Title I-Ed. Disadvantaged<sup>(1) (2)</sup></b>	1,492,372	2,013,454	2,146,917	1,590,718	1,752,239	459,575	818,064	828,867	1,013,161	867,586	835,294
<b>Title II-Improving Teacher Quality</b>	327,835	182,432	416,795	311,219	248,990	199,397	293,923	373,949	384,128	247,176	262,337
<b>Title III-LEP &amp; Immigrant Inst</b>	77,600	101,929	99,636	106,068	90,516	125,475	116,047	88,610	92,715	125,006	108,968
<b>Title VI-Student Support</b>	-	-	-	-	-	-	-	-	-	10,790	-
<b>Title V-Innovative Education</b>	10,299	-	-	-	-	-	-	-	-	-	-
<b>Adult Basic Education, ESEA</b>	30,192	24,781	22,687	28,969	28,969	-	-	-	-	-	-
<b>Drug Free Schools</b>	19,752	40,545	2,420	-	-	-	-	-	-	-	-
<b>Summer Youth Employment</b>	-	3,329	28,800	-	-	-	-	-	-	-	-
<b>Classrooms to the Future</b>	186,197	4,359	-	-	-	-	-	-	-	-	-
<b>PEMA Public Assistance Grant</b>	-	-	-	-	-	-	-	68,632	-	-	-
<b>Medical Access</b>	760,302	722,428	768,593	773,406	659,380	722,670	516,033	305,537	467,136	803,019	690,000
<b>IDEA <sup>(2)</sup></b>	<u>1,308,898</u>	<u>1,965,320</u>	<u>2,056,360</u>	<u>1,310,284</u>	<u>1,282,442</u>	<u>1,154,666</u>	<u>1,215,754</u>	<u>1,199,740</u>	<u>1,333,558</u>	<u>1,318,134</u>	<u>1,315,640</u>
<b>TOTAL</b>	4,213,447	5,058,577	5,542,208	4,120,664	4,062,536	2,661,783	2,959,821	2,865,335	3,290,698	3,371,711	3,212,239

<sup>(1)</sup> This includes all grant recipients, such as Glen Mills Schools, for which we are the Local Educational Agency (LEA).

<sup>(2)</sup> Fiscal year 2009-10 through 2011-12 include ARRA Funds

# WEST CHESTER AREA SCHOOL DISTRICT

## PAYMENTS FOR INTERMEDIATE UNIT (ACCT. #2900)

<u>FISCAL YEAR</u>	<u>AMOUNT</u>
1993-94	167,000 (1)
1994-95	125,000 (2)
1995-96	133,000
1996-97	132,000
1997-98	133,279
1998-99	133,026
1999-00	134,788
2000-01	136,631
2001-02	137,150
2002-03	138,734
2003-04	137,107
2004-05	136,580
2005-06	135,489
2006-07	131,146
2007-08	128,790
2008-09	127,624
2009-10	127,624
2010-11	135,507
2011-12	126,387
2012-13	125,729
2013-14	127,739
2014-15	126,988
2015-16	127,780
2016-17	128,219
2017-18	126,867
2018-19 Budget	128,218

(1) Expenses offset by \$58,000 in core dividends paid by Intermediate Unit

(2) Beginning with 1994-95, expenses include core budget contribution only

**WEST CHESTER AREA SCHOOL DISTRICT**

**CONTRACTED SERVICES and TUITIONS**  
**SPECIAL EDUCATION**

<b><u>FISCAL YEAR</u></b>	<b><u>AMOUNT</u></b> <b>(000) omitted</b>
1998-99	3,486
1999-00	4,247
2000-01	4,902
2001-02	5,393
2002-03	5,718
2003-04	5,829 *
2004-05	7,073
2005-06	7,431
2006-07	7,747
2007-08	8,495
2008-09	10,028
2009-10	9,907
2010-11	10,759
2011-12	10,902
2012-13	11,956
2013-14	12,001
2014-15	12,483
2015-16	14,652
2016-17	14,771
2017-18	20,421
2018-19 Budget	19,763

\* Transfer of 3 Special Education CCIU Classes to District.

Contracted services include: life skills, learning, multi-disability, emotional, autistic, hearing, orientation-mobility and vision support services, early intervention, occupational, speech and physical therapies, CCIU alternative education programs, contracted personal care assistants and nurses, therapeutic support staff, neuropsychological support services, Legal fees, compensatory education fees, ESY programs

Tuitions include: Various mental health and court placements, approved private schools, private residential rehab institutions, private placements, Life skills vocational placements

# WEST CHESTER AREA SCHOOL DISTRICT

## CONTRACTED TRANSPORTATION COSTS

<u>YEAR</u>	<u>SPECIAL EDUCATION</u>		<u>PUBLIC</u>	<u>NON-PUBLIC</u>	<u>TOTAL</u>
	<u>District Provided</u>	<u>IU Provided</u>			
1994-95	n/a	558,597	2,396,431	2,589,135	5,544,163
1995-96	n/a	664,009	2,582,622	2,469,201	5,715,832
1996-97	n/a	733,277	2,857,993	2,757,064	6,348,334
1997-98	n/a	702,470	2,856,354	3,089,848	6,648,672
1998-99	n/a	937,644	3,192,296	3,302,955	7,432,895
1999-00 **	572,299	890,070	3,013,051	3,576,392	8,051,812
2000-01	793,392	976,712	2,918,048	3,924,403	8,612,555
2001-02	1,104,463	702,029	2,983,960	3,916,374	8,706,826
2002-03	1,210,043	712,875	3,021,490	4,119,624	9,064,032
2003-04	1,112,740	737,272	3,266,722	4,381,799	9,498,533
2004-05	1,673,367	1,067,569	3,335,477	4,257,170	10,333,582
2005-06	1,816,500	1,081,098	3,701,725	4,542,558	11,141,881
2006-07	1,800,292	1,036,051	3,907,004	4,801,485	11,544,833
2007-08	2,474,199	992,638	4,436,408	4,626,811	12,530,056
2008-09	2,996,081	157,418	4,750,841	4,983,642	12,887,981
2009-10	3,029,367	152,087	4,628,755	4,594,426	12,404,635
2010-11	2,978,667	111,065	4,861,856	4,655,320	12,606,908
2011-12	3,342,950	189,877	4,569,981	4,415,909	12,518,716
2012-13	3,520,304	50,030	4,519,841	4,395,934	12,486,109
2013-14	3,275,802	94,385	4,413,256	4,530,486	12,313,929
2014-15	3,584,294	91,234	4,637,778	4,358,582	12,671,888
2015-16	3,367,769	127,767	4,905,415	4,424,258	12,825,209
2016-17	3,790,896	57,178	4,898,050	4,422,412	13,168,535
2017-18	3,840,243	15,673	4,700,303	4,409,473	12,965,691
2018-19 Budget	3,875,500	10,000	4,956,543	4,699,280	13,541,323

\*\* Prior to the 1999-00 school year, the District operated fleet for special education was included in the public and non-public categories

# WEST CHESTER AREA SCHOOL DISTRICT

## PUPIL TRANSPORTATION

FISCAL YEAR	Number of BUSES	Total Approved Annual Miles	Number of STUDENTS TRANSPORTED			
			PUBLIC	NON-PUBLIC	CHARTER SCHOOLS In WCASD	TOTAL
1993-94	140	2,129,272	10,480	3,500		13,980
1994-95	145	2,446,033	10,543	3,297		13,840
1995-96	151	1,971,324	10,877	3,387		14,264
1996-97	156	2,341,847	10,930	3,496		14,426
1997-98	162	2,404,133	11,022	3,755		14,777
1998-99	171	2,510,642	11,841	3,791		15,632
1999-00	181	2,797,041	12,047	3,849		15,896
2000-01	**	2,820,106	11,660	4,491		16,151
2001-02		3,284,201	12,564	4,048	364	16,976
2002-03		3,355,556	11,930	4,006	358	16,294
2003-04		3,501,908	12,135	4,264	356	16,755
2004-05	***	3,512,840	13,006	4,712	389	18,107
2005-06		3,416,549	13,617	4,654	486	18,757
2006-07		3,317,863	13,473	4,730	419	18,622
2007-08	****	3,678,246	12,588	4,439	381	17,408
2008-09		3,755,390	12,623	4,138	482	17,243
2009-10		3,722,805	12,730	4,076	441	17,247
2010-11		3,759,382	13,038	3,878	423	17,339
2011-12		3,245,276	12,773	3,764	466	17,003
2012-13		3,254,695	12,358	3,508	511	16,377
2013-14		3,056,895	12,468	3,494	637	16,599
2014-15		3,043,135	12,357	3,522	730	16,609
2015-16		3,071,609	12,526	3,313	672	16,511
2016-17		3,152,009	12,512	3,164	694	16,370
2017-18	*****	2,876,433	12,807	2,826	485	16,118

\*\* Increase in bus numbers now includes a total of 14 small contractors. Shift in students due to charter school and new parochial school opening.

\*\*\* Prior to 2001-02, students transported to charter schools were included in non-public count.

\*\*\*\* New contract year with Krapf and On-the-Go Kids. All busing provided by West Chester Area School District. The District no longer uses CCIU, ARC, or Norcross Transportation Services.

\*\*\*\*\* Anticipated Annual Approved Miles per Submission of Data to PDE.

# WEST CHESTER AREA SCHOOL DISTRICT

## DEBT SERVICE SCHEDULE - TOTAL

as of June 30, 2018

Excludes Future Issues

<u>YEAR</u>	<u>Debt Service</u>	<u>Debt Service Payments</u>			<u>Debt Service</u>
	<u>Outstanding</u>				<u>Outstanding</u>
	<u>July 1</u> (principal only)	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>June 30</u> (principal & int)
2018 - 19	256,125,000	15,690,000	9,625,517	25,315,517	300,457,736
2019 - 20	240,435,000	16,285,000	8,991,034	25,276,034	274,944,139
2020 - 21	224,150,000	16,985,000	8,276,152	25,261,152	249,445,512
2021 - 22	207,165,000	17,620,000	7,588,484	25,208,484	223,999,640
2022 - 23	189,545,000	18,200,000	6,849,847	25,049,847	198,712,493
2023 - 24	171,345,000	18,505,000	5,967,809	24,472,809	174,002,473
2024 - 25	152,840,000	19,340,000	5,075,001	24,415,001	149,350,372
2025 - 26	133,500,000	20,280,000	4,134,738	24,414,738	124,698,646
2026 - 27	113,220,000	20,715,000	3,596,077	24,311,077	100,150,694
2027 - 28	92,505,000	22,125,000	2,479,134	24,604,134	75,309,798
2028 - 29	70,380,000	21,600,000	1,904,828	23,504,828	51,568,320
2029 - 30	48,780,000	21,510,000	1,325,515	22,835,515	28,548,805
2030 - 31	27,270,000	13,425,000	722,840	14,147,840	14,276,840
2031 - 32	13,845,000	13,845,000	368,965	14,213,965	-

**WEST CHESTER AREA SCHOOL DISTRICT**

**DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS**

School Year	Emmaus Loan	Future Issue																			Total	
		G.O. Bonds Refdgd Series A*	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Refdgd Series	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series			
10/2009	12/2010	7/2012	7/2012	1/2013	1/2014	1/2014	9/2014	4/2015	9/2015	10/2015	2/2016	4/2016	11/2016	5/2017	11/2017	12/2018	12/2019	12/2020	12/2021	1/2023		
<u>\$10M</u>	<u>\$28.22M</u>	<u>\$21M</u>	<u>\$39.33M</u>	<u>\$8.215M</u>	<u>\$12M</u>	<u>\$30.89M</u>	<u>\$57.635M</u>	<u>\$7.85M</u>	<u>\$9M</u>	<u>\$4.88M</u>	<u>\$15.3M</u>	<u>\$32.03M</u>	<u>\$8.5M</u>	<u>\$7.495M</u>	<u>\$9.75M</u>	<u>\$10M</u>	<u>\$20M</u>	<u>\$15M</u>	<u>\$10M</u>	<u>\$10M</u>		
2017-18 *	206,434	2,498,350	630,000	9,634,450	860,700	489,763	1,304,450	2,475,000	1,315,800	262,738	781,900	2,347,150	1,253,905	259,713	429,927	105,622						24,855,902
2018-19 **	328,267	3,809,500	630,000	9,702,700	856,650	489,763	1,304,350	2,476,900		262,673	784,100	2,345,900	1,253,838	259,612	731,265	242,650	177,704					25,655,872
2019-20	403,067	3,813,100	630,000	8,867,950	850,250	489,763	2,099,250	2,478,500		262,608	780,200	2,348,750	1,253,770	259,512	734,315	242,563	341,702	645,202				26,500,502
2020-21	1,030,667	3,811,500	630,000	7,959,200	858,500	489,763	2,364,250	2,474,800		262,543	777,950	2,351,750	1,253,703	259,412	732,115	242,475	341,578	822,862	430,275			27,093,343
2021-22	1,004,667	4,630,500	630,000	7,924,800		489,763	2,410,000	2,475,950		262,443	777,700	2,355,000	1,253,635	259,312	729,715	242,388	341,453	822,726	614,839	251,220		27,476,110
2022-23	852,133		635,000			489,763	15,735,750	2,476,800		262,343		2,348,250	1,253,568	259,175	732,065	242,300	341,328	822,583	614,702	408,746	146,721	27,621,227
2023-24	953,000		634,850			489,763	9,182,250	2,477,350		262,243		2,346,750	7,123,500	259,038	739,065	242,212	341,203	822,434	614,559	408,610	399,175	27,296,001
2024-25	956,400		634,700			494,763		7,842,600		262,123			13,224,750	258,900	735,765	242,100	341,052	822,279	614,410	408,467	399,046	27,237,354
2025-26	953,733		634,550			494,575		7,882,600		262,003			13,191,250	258,762	732,265	241,988	340,903	822,119	614,256	408,318	398,910	27,236,231
2026-27	716,467		634,400			494,388		20,181,850		261,883			1,020,000	258,625	738,465	241,875	340,752	821,953	614,095	408,163	398,767	27,131,682
2027-28	5,700,000		4,579,250			2,499,200		8,741,600		2,086,763				258,488	733,833	241,762	340,603	821,782	613,929	408,003	398,618	27,423,830
2028-29			4,580,750			2,753,800		8,741,900		2,086,928				2,273,350	728,100	2,576,650	340,452	821,605	613,758	407,837	398,463	26,323,592
2029-30			4,578,650			2,755,000		8,745,000		2,089,115				2,272,750	2,579,000	340,303	821,422	613,581	407,666	398,303		25,600,789
2030-31			4,582,950			2,757,400				2,087,140				2,270,350	2,574,125	1,305,153	2,476,233	1,718,398	1,067,489	1,002,275	1,003,137	21,842,374
2031-32			4,578,350			2,762,625				2,086,840				2,271,150	2,577,875	1,300,083	2,477,323	1,721,440	1,068,150	1,002,275	1,003,137	21,846,110
2032-33																1,303,740	2,480,048	1,721,973	1,067,068	999,973		7,572,801
2033-34																1,300,780	2,479,145	1,720,173	1,069,540	1,001,183		7,570,821
2034-35																1,300,800	2,479,545	1,720,995	1,070,485	1,000,668		7,572,493
2035-36																1,302,475	2,480,975	1,719,195	1,069,873	1,003,718		7,576,236
2036-37																1,302,750	2,478,155	1,719,723	1,067,673	1,000,248		7,568,548
2037-38																1,301,625	2,481,005	1,717,323	1,068,855	1,000,425		7,569,233
2038-39																1,304,100	2,479,025	1,721,940	1,068,185	999,025		7,572,275
2039-40																	2,477,125	1,718,100	1,070,628	1,001,018		6,266,871
2040-41																		1,720,950	1,070,938	1,001,168		3,793,056
2041-42																			1,069,075	999,440		2,068,515
2042-43																			1,069,075	1,000,800		2,069,875
Totals	<u>\$13,104,835</u>	<u>\$18,562,950</u>	<u>\$29,223,450</u>	<u>\$44,089,100</u>	<u>\$3,426,100</u>	<u>\$18,440,089</u>	<u>\$34,400,300</u>	<u>\$79,470,850</u>	<u>\$1,315,800</u>	<u>\$13,060,386</u>	<u>\$3,901,850</u>	<u>\$16,443,550</u>	<u>\$42,081,919</u>	<u>\$11,938,149</u>	<u>\$8,496,895</u>	<u>\$12,835,585</u>	<u>\$15,650,539</u>	<u>\$33,655,541</u>	<u>\$24,878,611</u>	<u>\$17,414,058</u>	<u>\$15,951,081</u>	<u>\$458,341,636</u>

The interest rate is variable on the Delaware Valley and Emmaus Notes.

\* actual amounts

\*\* Forecast Projection March 2018

Note: 2019-20 through 2041-42 are based on projections done in March 2018.

## WEST CHESTER AREA SCHOOL DISTRICT

### DEBT SERVICE HISTORY BY FUND

<u>YEAR</u>	<u>General Fund</u>		<u>Capital Reserve Fund</u>		<u>Capital Projects Fund</u>		<u>Total Debt Service</u>
	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	
<b>1995-96</b>	2,712,948	1,585,000	-	-	-	-	<b>4,297,948</b>
<b>1996-97</b>	3,080,346	2,710,000	-	-	-	-	<b>5,790,346</b>
<b>1997-98</b>	3,162,805	3,210,000	-	-	-	-	<b>6,372,805</b>
<b>1998-99</b>	4,808,303	3,726,500	-	-	-	-	<b>8,534,803</b>
<b>1999-00</b>	5,226,609	4,317,577	-	-	-	-	<b>9,544,186</b>
<b>2000-01</b>	5,357,809	5,483,000	-	-	-	-	<b>10,840,809</b>
<b>2001-02</b>	5,492,410	6,482,000	-	-	-	-	<b>11,974,410</b>
<b>2002-03</b>	5,074,703	6,983,000	-	-	837,823	-	<b>12,895,526</b>
<b>2003-04</b>	6,764,527	7,092,000	-	-	1,311,805	-	<b>15,168,332</b>
<b>2004-05</b>	8,349,041	8,222,000	542,300	500,000	1,528,991	-	<b>19,142,332</b>
<b>2005-06</b>	10,562,646	9,554,000	-	-	1,350,399	-	<b>21,467,046</b>
<b>2006-07</b>	11,847,495	7,978,000	1,653,859	5,000	-	-	<b>21,484,354</b>
<b>2007-08</b>	9,708,254	10,389,000	3,628,680	5,000	279,678	-	<b>24,010,612</b>
<b>2008-09</b>	11,172,303	10,311,000	1,600,000	900,000	396,394	5,000	<b>24,384,697</b>
<b>2009-10</b>	12,419,770	12,017,000	-	-	-	-	<b>24,436,770</b>
<b>2010-11</b>	11,814,366	9,394,000	-	-	-	-	<b>21,208,366</b>
<b>2011-12</b>	11,548,983	12,194,000	-	-	-	-	<b>23,742,983</b>
<b>2012-13</b>	10,716,483	11,137,000	-	-	-	-	<b>21,853,483</b>
<b>2013-14</b>	11,004,249	12,602,000	-	-	-	-	<b>23,606,249</b>
<b>2014-15</b>	9,543,869	11,620,000	-	-	-	-	<b>21,163,869</b>
<b>2015-16</b>	10,174,433	8,176,000	-	-	-	-	<b>18,350,433</b>
<b>2016-17</b>	9,925,387	14,160,000	-	-	-	-	<b>24,085,387</b>
<b>2017-18</b>	10,160,902	14,695,000	-	-	-	-	<b>24,855,902</b>
Budget <b>2018-19</b>	10,083,420	15,690,000	-	-	-	-	<b>25,773,420</b>



**WEST CHESTER AREA SCHOOL DISTRICT**  
**Gross Principal Debt Outstanding**  
**as of January 2019**

	<b>2018-2019*</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2024-2028</b>	<b>2029-2033</b>	<b>2034-2038</b>	<b>2038+</b>	<b>Total Principal</b>
Emmaus Note 2009	5,000	5,000	650,000	650,000	520,000	8,130,000	-	-	-	9,960,000
Series AA of 2010 GOR	3,160,000	3,290,000	3,420,000	4,410,000	-	-	-	-	-	14,280,000
Series A of 2012 GOB	-	-	-	-	5,000	3,970,000	17,025,000	-	-	21,000,000
Series AA of 2012 GOR	8,295,000	7,875,000	7,360,000	7,620,000	-	-	-	-	-	31,150,000
Series 2013 GOR	815,000	825,000	850,000	-	-	-	-	-	-	2,490,000
Series 2014 GOB	-	-	-	-	-	2,025,000	9,975,000	-	-	12,000,000
Series A of 2014 GOB	5,000	800,000	1,085,000	1,185,000	14,570,000	8,745,000	-	-	-	26,390,000
Series AA of 2014 GOB	280,000	290,000	295,000	305,000	315,000	38,545,000	16,710,000	-	-	56,740,000
Series A 2015 GOB	5,000	5,000	5,000	5,000	5,000	1,850,000	7,805,000	-	-	9,680,000
Series AA 2015 GOB	710,000	735,000	755,000	770,000	-	-	-	-	-	2,970,000
Series 2016 GOB	1,810,000	1,840,000	1,935,000	2,035,000	2,130,000	2,235,000	-	-	-	11,985,000
Series A 2016 GOB	5,000	5,000	5,000	5,000	5,000	31,995,000	-	-	-	32,020,000
Series AA 2016 GOB	5,000	5,000	5,000	5,000	5,000	25,000	8,445,000	-	-	8,495,000
Series 2017 GOB	590,000	605,000	615,000	625,000	640,000	3,420,000	720,000	-	-	7,215,000
Series A 2017 GOB	5,000	5,000	5,000	5,000	5,000	25,000	9,700,000	-	-	9,750,000
Series 2018 GOB	-	5,000	5,000	5,000	5,000	25,000	3,005,000	5,680,000	1,270,000	10,000,000
<b>Total</b>	<b>15,690,000</b>	<b>16,290,000</b>	<b>16,990,000</b>	<b>17,625,000</b>	<b>18,205,000</b>	<b>100,990,000</b>	<b>73,385,000</b>	<b>5,680,000</b>	<b>1,270,000</b>	<b>266,125,000</b>

Source: District Debt Service Schedules

\* Forecast Projection January 2019

**WEST CHESTER AREA SCHOOL DISTRICT  
COMPUTATION OF NON-ELECTORAL DEBT MARGIN**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Total General Fund Revenues*	189,079,944	196,838,806	200,193,855	200,328,038	205,516,382	206,453,328	213,970,535	220,793,385	235,401,340	242,175,000
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,519,538	1,558,427	1,074,696	1,224,820	1,151,153	1,160,377	1,181,706	-	2,104,117	1,554,549
Sale of Property and Non-recurring revenue	10,364	5,057	-	-	973	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-	-	-	-	-
<b>Net Revenues</b>	<b>187,550,042</b>	<b>195,275,323</b>	<b>199,119,159</b>	<b>199,103,218</b>	<b>204,364,256</b>	<b>205,292,951</b>	<b>212,788,829</b>	<b>220,793,385</b>	<b>233,297,223</b>	<b>240,620,451</b>
<b>Annual Arithmetic Average (Borrowing Base)**</b>	<b>180,754,642</b>	<b>187,894,857</b>	<b>193,981,508</b>	<b>197,832,567</b>	<b>200,862,211</b>	<b>202,920,142</b>	<b>207,482,012</b>	<b>212,958,388</b>	<b>222,293,146</b>	<b>231,570,353</b>
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
<b>Total Nonelectoral Debt Limit</b>	<b>406,697,945</b>	<b>422,763,428</b>	<b>436,458,393</b>	<b>445,123,276</b>	<b>451,939,975</b>	<b>456,570,320</b>	<b>466,834,527</b>	<b>479,156,373</b>	<b>500,159,579</b>	<b>521,033,294</b>
Less Amount Debt Applicable to Debt Limit	304,530,000	302,533,000	291,539,000	279,630,000	287,443,000	285,016,000	271,826,000	266,615,000	261,070,000	256,125,000
<b>Remaining Borrowing Capacity</b>	<b>102,167,945</b>	<b>120,230,428</b>	<b>144,919,393</b>	<b>165,493,276</b>	<b>164,496,975</b>	<b>171,554,320</b>	<b>195,008,527</b>	<b>212,541,373</b>	<b>239,089,579</b>	<b>264,908,294</b>
Ratio of Debt Limit to Debt Margin	25%	28%	33%	37%	36%	38%	42%	44%	48%	51%

Source: District Annual Financial Statements PDE 2057

\* Includes other financing sources

\*\* Borrowing Base is average net revenues for three year period.

**WEST CHESTER AREA SCHOOL DISTRICT  
SCHEDULE OF DIRECT AND OVERLAPPING DEBT**

		<b>Gross Debt Outstanding</b>	<b>Percentage Applicable to this Governmental Unit</b>	<b>Net Share of Debt</b>
<b>Chester County</b>				
Direct Debt				
	West Chester Area School District	256,125,000	100%	256,125,000
Overlapping Debt				
	Township of East Bradford	11,067,750	100%	11,067,750 (1), (2)
	Township of East Goshen	11,526,778	100%	11,526,778 (1), (2)
	Township of Thornbury	-	100%	- (1), (2)
	Township of West Goshen	5,435,000	100%	5,435,000 (1), (2)
	Township of West Whiteland	11,350,000	100%	11,350,000 (1), (2)
	Township of Westtown	13,031,321	100%	13,031,321 (1), (2)
	Borough of West Chester	-	100%	- (1), (3)
	Chester County	585,568,070	20%	117,859,885 (1), (2), (4)
<b>Total Direct and Overlapping Chester County Debt</b>				<b>426,395,734</b>
<b>Delaware County</b>				
Direct Debt				
	West Chester Area School District	256,125,000	100%	256,125,000
Overlapping Debt				
	Township of Thornbury	153,143	100%	153,143 (1), (5)
	Delaware County	254,155,334	1%	3,650,153 (1), (4), (5)
<b>Total Direct and Overlapping Delaware County Debt</b>				<b>259,928,296</b>

<sup>(1)</sup> As of December 31, 2017

<sup>(2)</sup> Source: County of Chester

<sup>(3)</sup> Source: West Chester Borough

<sup>(4)</sup> Percentage of County Debt was derived by taking WCASD population as a Percentage of County

<sup>(5)</sup> Source: County of Delaware CAFR

**WEST CHESTER AREA SCHOOL DISTRICT**

**TECHNOLOGY EXPENSES**

<b>YEAR</b>	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Capital Projects Fund</b>
2001-02	4,741,980	-	-
2002-03	5,108,620	-	-
2003-04	4,762,580	-	-
2004-05*	4,476,101	-	-
2005-06	3,076,184	-	1,965,350
2006-07	3,848,432	535,960	1,533,584
2007-08	5,043,240	-	1,664,990
2008-09	4,025,509	-	1,989,510
2009-10	3,694,049	2,048,270	-
2010-11	3,435,820	1,905,875	-
2011-12	3,677,465	1,706,709	-
2012-13	3,613,727	1,966,424	-
2013-14	3,524,451	1,853,212	-
2014-15	3,889,412	2,515,295	-
2015-16	4,028,684	2,730,249	-
2016-17	4,160,444	2,678,864	-
2017-18	4,343,490	2,864,723	-
2018-19 budget	3,760,848	3,298,058	-

\*Prior to 2004-05, the district had a separate fund-the Technology Fund-for recording technology expenses. Starting in 2004-05, the Technology Fund and the General Fund are combined.

# WEST CHESTER AREA SCHOOL DISTRICT

## RETIREMENT CONTRIBUTION RATES

<u>YEAR</u>	<u>EMPLOYER RATE (1)</u>	<u>EMPLOYEE RATE</u>	<u>NET COST</u>
1995-96*	11.720	5.590	5,768,958
1996-97	10.600	5.620	2,746,233
1997-98	8.760	5.650	2,340,246
1998-99	6.040	5.690	1,688,907
1999-00	4.610	5.720	1,352,211
2000-01	1.940	5.770	602,765
2001-02	1.090	6.430	357,733
2002-03	1.150	7.100	395,841
2003-04	3.770	7.080	1,353,549
2004-05**	4.230	7.120	1,576,757
2005-06	4.690	7.160	1,802,283
2006-07	6.460	7.210	2,604,708
2007-08	7.130	7.250	3,046,197
2008-09	4.760	7.290	2,055,635
2009-10	4.780	7.320	2,115,700
2010-11	5.640	7.340	2,533,850
2011-12	8.650	7.370	3,672,868
2012-13	12.360	7.400	5,186,816
2013-14	16.930	7.430	7,162,285
2014-15	21.400	7.460	9,301,723
2015-16	25.840	7.490	11,363,026
2016-17	30.030	7.520	13,534,353
2017-18	32.570	7.540	15,029,116
2018-19	33.430	7.570	16,009,742
2019-20 Projected	34.290	7.590	17,082,477
2020-21 Projected	34.770	7.590	17,826,547
2021-22 Projected	35.190	7.490	18,435,935
2022-23 Projected	35.840	7.390	19,126,859

(1) Employer rate costs are paid as follows: 50% school District and 50% State.

\* Beginning in 1995-96, the District will directly pay 100% of the employer portion of the PSERS contribution. The Commonwealth will reimburse the school district for one-half of the employer's share of the contributions. Prior to this, the district only paid 50% of the cost, the other half directly paid to PSERS by the state.

\* Beginning in 1995-96, actual cost includes General Fund and Technology Fund.

\*\* Beginning in 2004-05, actual costs includes total General Fund, which now includes Technology and Federal Programs.

# WEST CHESTER AREA SCHOOL DISTRICT

## HISTORY OF REVENUES

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19
<b>Local</b>	<b>151,845.3</b>	<b>158,264.9</b>	<b>165,675.1</b>	<b>168,780.6</b>	<b>171,229.8</b>	<b>174,975.8</b>	<b>175,478.8</b>	<b>180,421.1</b>	<b>185,477.0</b>	<b>194,494.6</b>	<b>199,598.7</b>	<b>203,745.4</b>
Real Estate	123,662.8	133,388.1	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	152,024.0	156,065.4	161,225.7	167,778.9	172,785.5
Current*	121,988.6	131,884.5	140,715.2	143,868.7	143,252.1	145,265.1	146,630.2	151,068.0	155,284.5	160,530.2	166,713.0	171,594.4
Interim	1,674.2	1,503.6	1,331.8	1,060.4	1,070.6	1,573.2	679.5	956.0	780.9	695.5	1,065.9	1,191.1
Earned Income	17,913.6	16,764.4	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,118.5	21,336.5	21,121.8	21,695.3
Real Estate Transfer	3,665.9	2,666.5	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	4,207.4	6,115.0	4,983.5	4,308.4
Delinquent Taxes	2,810.3	2,944.9	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,246.0	3,000.3	3,479.8	2,708.7	3,008.8
Investment Earnings	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	332.2	731.9	1,402.3	500.0
Gate Receipts	-	-	-	119.4	123.4	122.9	130.7	136.3	152.9	160.6	150.9	131.5
Other	741.6	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,600.2	1,445.0	1,452.7	1,316.0
<b>State</b>	<b>27,228.1</b>	<b>26,794.1</b>	<b>27,068.5</b>	<b>26,695.6</b>	<b>24,996.3</b>	<b>26,095.1</b>	<b>28,312.7</b>	<b>30,589.6</b>	<b>32,451.1</b>	<b>37,616.0</b>	<b>39,204.6</b>	<b>39,815.0</b>
Student Subsidies	21,026.1	21,507.3	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	18,109.0	17,879.1	20,585.1	20,788.7	20,137.8
Basic Instruction	6,844.8	7,050.1	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,239.7	7,573.2	8,012.2	8,202.4	8,208.6
Basic Education ARRA Funds	-	-	852.0	834.0	-	-	-	-	-	-	-	-
Special Education	5,020.6	5,087.5	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,413.4	5,801.6	5,902.9	6,454.1	6,202.9
IDEA - ARRA funds	-	418.0	959.4	820.7	-	-	-	-	-	-	-	-
Tuition Private Home Place <sup>t</sup>	73.6	87.4	50.6	-	17.6	121.8	113.9	111.5	179.4	236.2	191.4	290.0
Transportation	4,371.1	4,828.3	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,671.8	3,674.1	3,736.8	3,674.1
Medical, Dental & Nurse	296.3	295.6	288.7	273.8	273.9	261.5	256.8	222.3	253.9	256.4	250.3	250.3
Rent	1,437.4	1,529.3	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	-	2,104.1	1,554.5	1,112.8
Charter Schools	1,337.4	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-	-
Accountability Grants	348.3	343.8	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1	399.1
Other	1,296.6	226.1	82.0	21.9	-	5.0	-	-	-	-	-	-
Teacher Subsidies	6,202.0	5,286.9	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,480.7	14,572.0	17,030.9	18,415.8	19,677.2
Social Security	3,154.7	3,231.6	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,194.0	3,450.6	3,337.5	3,667.4
Retirement	3,047.3	2,055.3	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,378.0	13,580.3	15,078.3	16,009.7
<b>Federal</b>	<b>4,231.6</b>	<b>4,020.9</b>	<b>4,089.8</b>	<b>4,717.5</b>	<b>4,119.3</b>	<b>4,059.2</b>	<b>2,661.8</b>	<b>2,959.8</b>	<b>2,865.3</b>	<b>3,290.7</b>	<b>3,371.7</b>	<b>3,212.2</b>
Title I	1,998.5	1,492.4	1,723.1	2,146.9	1,590.7	1,752.2	459.6	818.0	828.9	1,013.2	867.6	835.3
Title II	310.3	327.8	182.4	416.8	311.2	249.0	199.4	293.9	373.9	384.1	247.2	262.3
IDEA	1,240.5	1,308.9	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,199.7	1,333.6	1,318.1	1,315.6
MA Direct Services/Time Study	562.8	760.3	722.4	768.6	773.4	659.4	722.7	516.0	305.5	467.1	803.0	690.0
Other	119.5	131.5	165.6	149.6	133.7	116.2	125.5	116.0	157.2	92.7	135.8	109.0
<b>Local Taxes &amp; Subsidies</b>	<b>183,305.0</b>	<b>189,079.9</b>	<b>196,833.4</b>	<b>200,193.7</b>	<b>200,345.4</b>	<b>205,130.0</b>	<b>206,453.3</b>	<b>213,970.5</b>	<b>220,793.4</b>	<b>235,401.3</b>	<b>242,175.0</b>	<b>246,772.6</b>
<b>Beginning Fund Balance</b>	<b>9,631.6</b>	<b>7,495.0</b>	<b>7,938.2</b>	<b>12,071.0</b>	<b>18,461.1</b>	<b>25,376.0</b>	<b>32,371.9</b>	<b>33,351.1</b>	<b>31,665.5</b>	<b>28,760.9</b>	<b>28,780.2</b>	<b>28,064.5</b>
FB Adjustment	-	400.7	-	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>7,495.0</b>	<b>7,938.2</b>	<b>12,071.0</b>	<b>18,461.1</b>	<b>25,376.0</b>	<b>32,371.9</b>	<b>33,351.1</b>	<b>31,665.5</b>	<b>28,760.9</b>	<b>28,780.2</b>	<b>31,906.4</b>	<b>21,435.8</b>
Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0	2,117.0	1,117.0	-	-
Designated/Committed Fund Balance for Health Care (ending FB)	-	-	-	1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	4,159.9	4,159.9	4,159.9	4,159.9
Designated/Committed Fund Balance for future millage	-	-	-	-	3,349.2	6,830.5	5,951.3	5,646.4	5,471.0	7,227.4	11,304.1	-
Designated/Committed Fund Balance for Alternative Education	-	-	-	-	-	-	-	-	-	500.0	676.0	500.0
Designated/Committed Fund Balance for Enrollment Growth	-	-	-	-	-	-	-	-	-	-	-	1,000.0
Designated/Committed Fund Balance for Athletic Fund	-	-	75.6	95.5	124.2	102.7	119.8	115.7	89.5	79.3	69.8	79.3
<b>Beginning Unassigned Fund Balance</b>	<b>9,631.6</b>	<b>7,495.0</b>	<b>7,938.2</b>	<b>10,795.4</b>	<b>15,607.5</b>	<b>15,525.0</b>	<b>16,267.6</b>	<b>17,923.8</b>	<b>18,887.0</b>	<b>16,923.5</b>	<b>15,696.6</b>	<b>15,196.6</b>
<b>Ending Unassigned Fund Balance</b>	<b>7,495.0</b>	<b>7,938.2</b>	<b>10,795.4</b>	<b>15,607.5</b>	<b>15,525.0</b>	<b>16,267.6</b>	<b>17,923.8</b>	<b>18,887.0</b>	<b>16,923.5</b>	<b>15,696.6</b>	<b>15,696.6</b>	<b>15,696.6</b>
<b>Assumed use of FB</b>	<b>2,136.5</b>	<b>(443.1)</b>	<b>(4,132.8)</b>	<b>(6,390.1)</b>	<b>(6,914.9)</b>	<b>(6,995.9)</b>	<b>(979.2)</b>	<b>1,685.5</b>	<b>2,904.6</b>	<b>(19.2)</b>	<b>(3,126.2)</b>	<b>6,628.7</b>

\* Includes Property Tax Relief Subsidy

# WEST CHESTER AREA SCHOOL DISTRICT

## DELINQUENT REAL ESTATE TAXES COLLECTED

<u>FISCAL YEAR</u>	<u>AMOUNT LIENED @ 12/31</u>	<u>AMOUNT COLLECTED (000 omitted)</u>	<u>OUTSTANDING DELINQ. R/E TAXES @ 6/30</u>
1989-90	819	1,019	1,266
1990-91	1,451	1,411	1,537
1991-92	2,410	1,209	2,858
1992-93	2,365	2,523	2,838
1993-94	2,230	2,293	2,982
1994-95	1,684	2,349	2,469
1995-96	1,799	2,461	2,019
1996-97	1,644	1,949	2,011
1997-98	1,566	1,778	1,969
1998-99	1,760	1,767	2,144
1999-00	2,063	2,016	2,368
2000-01	2,330	2,645	2,254
2001-02	2,325	2,509	2,241
2002-03	2,368	2,845	2,007
2003-04	2,091	2,619	1,690
2004-05	2,286	2,348	1,761
2005-06	2,555	2,568	1,890
2006-07	2,503	2,443	2,113
2007-08	2,814	2,810	2,296
2008-09	2,967	2,945	2,533
2009-10	3,171	3,316	2,628
2010-11	3,433	2,806	3,424
2011-12	2,993	3,816	2,609
2012-13	3,626	4,070	2,412
2013-14	2,920	3,366	2,187
2014-15	2,913	3,246	2,062
2015-16	2,614	3,000	1,887
2016-17	3,186	3,480	1,760
2017-18	2,368	2,709	1,577

# WEST CHESTER AREA SCHOOL DISTRICT

## EARNINGS ON INVESTMENTS

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u> (000 omitted)	<u>CAPITAL PROJECT FUND</u> (000 omitted)	
1995-96	2,072	1,124	(1)
1996-97	1,921	1,277	(1) (2)
1997-98	1,819	1,488	(1) (2)
1998-99	1,737	1,615	(1) (2)
1999-00	2,134	2,024	(1) (2)
2000-01	2,476	2,773	(1) (2)
2001-02	1,050	1,216	(1) (2)
2002-03	618	890	(1) (2)
2003-04	438	1,344	(1) (2)
2004-05	936	2,036	(2)
2005-06	2,250	2,977	(2)
2006-07	3,234	2,789	(2)
2007-08	3,051	2,087	(2)
2008-09	1,675	764	(2)
2009-10	288	137	(2)
2010-11	118	17	(2)
2011-12	174	20	(2)
2012-13	130	24	(2)
2013-14	71	65	(2)
2014-15	166	68	(2)
2015-16	332	60	(2)
2016-17	732	158	(2)
2017-18	1,402	267	(2)
2018-19 Budget	500	75	(2)

\* Effective with 1994-95 budget, interest earnings on bond issues remain in the Capital Projects Fund.

(1) Interest recorded at net, after debt service expense.

(2) Capital Reserve Fund



## WEST CHESTER AREA SCHOOL DISTRICT

### EQUALIZED SUBSIDY OF BASIC EDUCATION

<u>Fiscal Year</u>	<u>ESBE Subsidy (\$000)</u>	<u>Total General Fund Expenses (\$000)</u>	<u>ESBE Subsidy % of District Expenses</u>	<u>Total Instructional Expenses* (\$000)</u>	<u>ESBE Subsidy % of Instruction Expenses</u>
1993-94	4,936	78,191	6.3%	36,733	13.4%
1994-95	5,027	80,304	6.3%	38,644	13.0%
1995-96	** 5,267	86,363	6.1%	41,917	12.6%
1996-97	** 5,410	92,825	5.8%	45,060	12.0%
1997-98	** 5,419	96,577	5.6%	46,853	11.6%
1998-99	** 5,598	102,966	5.4%	49,653	11.3%
1999-00	** 5,614	109,557	5.1%	51,198	11.0%
2000-01	** 5,730	117,100	4.9%	53,014	10.8%
2001-02	** 5,936	129,106	4.6%	56,180	10.6%
2002-03	** 6,094	131,832	4.6%	58,043	10.5%
2003-04	** 6,211	140,792	4.4%	61,219	10.1%
2004-05	** 6,331	150,657	4.2%	64,368	9.8%
2005-06	*** 6,473	164,336	3.9%	65,167	9.9%
2006-07	*** 6,711	174,352	3.8%	68,576	9.8%
2007-08	*** 6,845	185,442	3.7%	75,807	9.0%
2008-09	*** 7,050	188,712	3.7%	74,109	9.5%
2009-10	**** 7,186	192,701	3.7%	75,275	9.5%
2010-11	**** 7,358	193,804	3.8%	76,804	9.6%
2011-12	**** 7,050	193,431	3.6%	77,011	9.2%
2012-13	7,047	198,134	3.6%	79,378	8.9%
2013-14	7,247	205,474	3.5%	81,156	8.9%
2014-15	7,240	215,656	3.4%	84,864	8.5%
2015-16	7,573	223,698	3.4%	89,750	8.4%
2016-17	8,012	235,382	3.4%	89,970	8.9%
2017-18	8,202	239,049	3.4%	93,676	8.8%
2018-19	Budget 8,209	253,401	3.2%	97,049	8.5%

\*Total Instructional Expenses include only Regular Instruction Costs and exclude Special Education, Vo Tech and other instructional programs covered by other subsidies.

\*\*Includes technology expenses

\*\*\*Now includes technology and federal expenses

\*\*\*\* Includes Federal ARRA funds

## WEST CHESTER AREA SCHOOL DISTRICT

### TRANSPORTATION SUBSIDY

<b>Payable Fiscal Year</b>	<b>One-half Mill Market Value</b>	<b>MV Impact Decrease in Subsidy</b>	<b>PDE (Transportation) Cost Index</b>	<b>% Incr. in Index</b>	<b>Public Students Non-Hazardous Subsidy</b>	<b>Non-Public Students Subsidy</b>	<b>Public Students Hazardous Subsidy</b>	<b>State Share of Excess Cost Subsidy</b>	<b>Non-Public and Charter School Subsidy</b>	<b>Total Subsidy</b>
<b>1995-96</b>	2,222,602	123,855	3.426	2.7%	211,026	417,753	295,360	734,788	661,000	<b>2,319,927</b>
<b>1996-97</b>	2,256,942	34,340	3.519	2.7%	254,929	476,725	256,308	1,066,437	677,400	<b>2,731,800</b>
<b>1997-98</b>	2,375,121	118,179	3.607	2.5%	263,981	513,271	265,366	1,246,572	711,400	<b>3,000,590</b>
<b>1998-99</b>	2,405,768	30,647	3.726	3.3%	278,113	530,233	352,748	1,384,208	1,020,870	<b>3,566,173</b>
<b>1999-00</b>	2,488,476	82,708	3.789	1.7%	269,431	605,920	553,739	1,478,812	1,065,615	<b>3,973,516</b>
<b>2000-01</b>	2,574,119	85,643	3.850	1.6%	270,269	620,561	625,284	1,547,809	1,123,185	<b>4,187,108</b>
<b>2001-02</b>	2,898,339	324,220	3.954	2.7%	315,172	743,393	594,644	1,588,642	1,205,550	<b>4,447,402</b>
<b>2002-03</b>	3,033,766	135,427	4.088	3.4%	324,618	810,443	684,799	1,699,103	1,701,700	<b>5,220,663</b>
<b>2003-04</b>	3,415,279	381,513	4.153	1.6%	339,374	855,986	643,166	1,457,484	1,681,680	<b>4,977,689</b>
<b>2004-05</b>	3,580,110	164,831	4.253	2.4%	333,971	932,745	780,113	1,508,083	1,782,550	<b>5,337,462</b>
<b>2005-06</b>	4,055,239	475,129	4.334	1.9%	367,423	901,059	724,366	1,226,999	1,818,355	<b>5,038,202</b>
<b>2006-07</b>	4,179,917	124,678	4.477	3.3%	373,176	870,994	773,489	1,162,697	1,795,640	<b>4,975,996</b>
<b>2007-08</b>	4,795,385	615,468	4.629	3.4%	366,593	884,415	764,561	528,716	1,826,825	<b>4,371,110</b>
<b>2008-09</b>	4,848,517	53,132	4.745	2.5%	410,365	996,069	858,294	699,135	1,865,003	<b>4,828,866</b>
<b>2009-10</b>	5,534,052	685,535	4.940	4.1%	437,319	997,039	971,017	374,493	1,785,245	<b>4,565,114</b>
<b>2010-11</b>	5,575,888	41,836	4.945	0.1%	455,759	977,827	880,908	390,606	1,729,335	<b>4,434,435</b>
<b>2011-12</b>	6,012,645	436,757	5.079	2.7%	486,086	962,738	911,349	253,901	1,680,995	<b>4,295,070</b>
<b>2012-13</b>	5,996,697	(15,948)	5.155	1.5%	439,470	848,898	788,456	-	1,633,170	<b>3,709,995</b>
<b>2013-14</b>	6,268,270	271,573	5.310	3.0%	431,780	841,398	927,744	-	1,549,625	<b>3,750,548</b>
<b>2014-15</b>	6,273,471	5,201	5.400	1.7%	436,221	797,153	808,788	-	1,595,055	<b>3,637,217</b>
<b>2015-16</b>	6,393,199	119,728	5.481	1.5%	449,394	812,174	770,896	-	1,639,330	<b>3,671,794</b>
<b>2016-17</b>	6,445,911	52,712	5.525	0.8%	430,191	774,662	935,066	-	1,534,225	<b>3,674,145</b>
<b>2017-18</b>	6,685,171	239,260	5.564	0.7%	439,070	774,628	1,037,815	-	1,485,330	<b>3,736,843</b>

# WEST CHESTER AREA SCHOOL DISTRICT

## TITLE I ALLOCATIONS - WCASD AND GLEN MILLS

<u>FISCAL YEAR</u>	<u>WCASD</u>	<u>GLEN MILLS</u>	<u>TOTAL</u>
1994-95	410,930	542,930	953,860
1995-96	415,266	621,376	1,036,642
1996-97	403,074	632,698	1,035,772
1997-98	415,372	651,867	1,067,239
1998-99	417,078	629,681	1,046,759
1999-00	432,298	685,216	1,117,514
2000-01	432,299	611,489	1,043,788
2001-02	501,189	480,512	981,701
2002-03	682,547	743,118	1,425,665
2003-04	577,834	940,668	1,518,502
2004-05	535,446	1,100,280	1,635,726
2005-06	526,634	1,096,260	1,622,894
2006-07	542,598	1,056,635	1,599,233
2007-08	607,172	1,142,102	1,749,274
2008-09	537,622	1,117,440	1,655,062
2009-10	458,823	1,408,950	1,867,773
2010-11	457,663	1,318,080	1,775,743
2011-12	441,244	1,035,712	1,476,956
2012-13	514,255	1,227,755	1,742,010
2013-14	457,707	0	457,707 *
2014-15	818,064	0	818,064
2015-16	828,867	0	828,867
2016-17	1,013,161	0	1,013,161
2017-18	867,586	0	867,586
2018-19 Budget	835,294	0	835,294

\* Starting in 2013-14, the State will send Title I N&D funds to the Chester County IU for pass-through to Glen Mills.

# WEST CHESTER AREA SCHOOL DISTRICT

## FUND BALANCE

GENERAL FUND, CAPITAL RESERVE FUND, CAPITAL PROJECTS FUND, ATHLETIC FUND and CAFETERIA FUND

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>CAPITAL RESERVE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>ATHLETIC FUND</u>	<u>CAFETERIA FUND</u>
1992-93	2,282,435		10,438,608	20,875	324,259
1993-94	2,970,107		20,988,013	18,440	321,299
1994-95	6,010,824		24,098,694	41,974	158,260
1995-96	7,004,565	7,241,855 **	32,215,979	4,400	230,028
1996-97	4,981,795	8,039,243	25,813,895	2,655	280,618
1997-98	4,551,168	9,138,468	39,783,233	3,254	344,865
1998-99	5,099,176	9,599,719	40,655,259	10,896	375,101
1999-00	8,211,577	9,299,181	36,590,964	10,241	455,080
2000-01	9,746,453	10,745,281	62,324,118	8,448	465,990
2001-02	7,608,575	13,205,221	71,498,915	19,610	447,027
2002-03	7,986,245	13,049,249	81,998,840	23,604	474,611
2003-04	6,469,844	13,561,363	88,899,076	21,525	493,764
2004-05	8,287,191	12,916,389	60,924,506	17,721	566,625
2005-06	8,794,148	16,040,880	47,694,867	15,618	673,829
2006-07	9,631,412	16,813,479	36,170,115	31,874	750,330
2007-08	7,494,327	16,378,062	20,341,092	62,758	835,622
2008-09	7,861,943	14,641,919	6,965,394	49,596	985,138
2009-10	11,995,399	13,811,178	8,316,802	75,606	1,127,326
2010-11	18,462,684	14,506,078	5,933,343	***	1,202,133
2011-12	25,376,003	14,329,759	793,496	***	1,327,897
2012-13	32,371,889	15,646,701	7,119,899	***	1,349,718
2013-14	33,351,072	17,672,551	8,376,597	***	1,312,591
2014-15	31,665,559	22,203,300	(3,451,176) ****	***	1,408,177
2015-16	28,760,978	27,440,218	4,038,838	***	1,444,955
2016-17	28,780,193	22,444,089	4,354,841	***	1,467,389
2017-18	31,906,388	22,461,479	4,845,178	***	1,531,609

\* Prior FACT BOOK rounded to nearest 1,000

\*\* New Capital Reserve Fund as of 6/30/96

\*\*\* As of 7/1/10, Athletic Fund is included in General Fund

\*\*\*\* At June 30, 2015, the capital projects fund presented a deficit fund balance totaling \$3,451,176. This deficit balance was caused by capital project expenditures being accrued at year end in excess of the cash and investments held to fund these projects. The District issued General Obligation Bonds, Series A of 2015 on August 25, 2015 to fund these capital projects and eliminate the deficit balance.

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Fund Balance, Governmental Funds (Modified Accrual Method of Accounting)**

Fiscal Year Ending June 30,	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund</b>											
Unreserved - Designed for PSERS			1,200,000								
Unreserved - Undesignated	7,494,323	7,861,943	10,795,399								
*Non-Spendable					1,277,682	1,918,300	3,482,456	4,128,770	2,066,625	2,688,371	2,649,038
*Restricted					1,892,658	1,894,735					
*Committed											
Pension				1,200,000	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000	1,117,000	-
Healthcare				1,558,100	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909	4,159,909
*Assigned											
Gate Receipts				95,549	124,160	102,739	119,782	115,700	89,487	79,324	69,756
Alternative Education										500,000	676,000
Tax Stabilization					3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138
*Unassigned				15,609,035	12,354,604	12,454,515	14,441,344	14,758,221	14,856,952	13,008,223	13,047,547
<b>Total General Fund Fund Balance</b>	<b>7,494,323</b>	<b>7,861,943</b>	<b>11,995,399</b>	<b>18,462,684</b>	<b>25,376,004</b>	<b>32,371,889</b>	<b>33,351,072</b>	<b>31,665,559</b>	<b>28,760,978</b>	<b>28,780,193</b>	<b>31,906,388</b>
<b>All other funds</b>											
Reserved - Capital Projects Fund	20,341,092	6,965,394	8,316,802								
Reserved - Capital Reserve Fund	16,378,062	14,641,919	13,811,178								
Reserved - Non-Major Funds	307,300										
Unreserved - Capital Projects Fund											
Unreserved - Capital Reserve Fund											
Unreserved - Debt Service Fund											
Unreserved - Non-Major Funds	62,758	49,596	75,606								
*Restricted - Capital Projects Fund				5,838,643	793,496	7,119,899	8,376,597	(3,451,176)	4,038,838	4,354,841	4,845,178
*Restricted - Capital Reserve Fund				14,506,078	14,329,759	15,646,701	17,672,551	22,203,300	27,440,218	22,444,089	22,461,479
*Unrestricted - Capital Projects Fund				94,700							
<b>Total Other Funds</b>	<b>37,089,212</b>	<b>21,656,909</b>	<b>22,203,586</b>	<b>20,439,421</b>	<b>15,123,255</b>	<b>22,766,600</b>	<b>26,049,148</b>	<b>18,752,124</b>	<b>31,479,056</b>	<b>26,798,930</b>	<b>27,306,657</b>
<b>TOTAL FUND BALANCE</b>	<b>44,583,535</b>	<b>29,518,852</b>	<b>34,198,985</b>	<b>38,902,105</b>	<b>40,499,259</b>	<b>55,138,489</b>	<b>59,400,220</b>	<b>50,417,683</b>	<b>60,240,034</b>	<b>55,579,123</b>	<b>59,213,045</b>

\* Note: In 2010-11, the District changed their fund balance designations to comply with GASB 54.  
Source: Districts Audited Financial Statements

## WEST CHESTER AREA SCHOOL DISTRICT

### ASSESSED VALUATION

(Amounts in Thousands)

<u>FISCAL YEAR</u>	<u>CHESTER COUNTY</u>	<u>CHANGE</u>	<u>DELAWARE COUNTY</u>	<u>CHANGE</u>	<u>TOTAL ASSESSED VALUE</u>
1989-90	313,000	22,955	4,400	100	317,400
1990-91	335,718	22,718	4,777	377	340,495
1991-92	351,659	15,941	4,955	178	356,614
1992-93	356,877	5,218	5,060	105	361,937
1993-94	357,908	1,031	5,179	119	363,087
1994-95	361,311	3,403	5,943	764	367,254
1995-96	366,452	5,141	6,279	337	372,731
1996-97	370,068	3,616	6,516	236	376,584
1997-98	377,214	7,146	6,812	297	384,027
1998-99	(1) 5,801,237	N/A	7,332	519	5,808,568
1999-00	5,997,180	195,943	7,682	350	6,004,862
2000-01	(2) 6,290,875	293,695	359,308	N/A	6,650,183
2001-02	6,603,363	312,488	356,290	(3,018)	6,959,653
2002-03	6,858,177	254,814	381,715	25,425	7,239,892
2003-04	7,093,245	235,068	423,042	41,327	7,516,287
2004-05	7,249,896	156,651	463,149	40,107	7,713,045
2005-06	7,393,620	143,724	511,984	48,835	7,905,604
2006-07	7,468,823	75,202	593,220	81,237	8,062,043
2007-08	7,530,148	61,325	627,165	33,945	8,157,313
2008-09	7,600,651	70,504	642,065	14,900	8,242,716
2009-10	7,661,410	60,759	646,433	4,368	8,307,843
2010-11	7,629,110	(32,300)	637,594	(8,838)	8,266,704
2011-12	7,623,696	(5,414)	636,866	(729)	8,260,562
2012-13	7,631,886	8,190	637,926	1,061	8,269,812
2013-14	7,633,607	1,721	637,639	(287)	8,271,246
2014-15	7,646,298	12,691	642,425	4,786	8,288,723
2015-16	7,698,441	52,143	647,335	4,910	8,345,776
2016-17	7,728,556	30,115	647,399	64	8,375,955
2017-18	7,823,487	94,931	647,287	(112)	8,470,774
2018-19	7,842,035	18,548	648,116	829	8,490,151

(1) Reassessment year in Chester County

(2) Reassessment year in Delaware County

# WEST CHESTER AREA SCHOOL DISTRICT

## Equalized Mills

### FISCAL YEAR

2000-01	16.4
2001-02	16.6
2002-03	15.7
2003-04	15.9
2004-05	15.4
2005-06	16.0
2006-07	14.7
2007-08	15.1
2008-09	13.7
2009-10	14.4
2010-11	13.6
2011-12	13.8
2012-13	13.3
2013-14	13.6
2014-15	13.7
2015-16	13.9
2016-17	14.0

**Equalized Mills** - A standardized millage calculated by dividing a school district's total taxes collected and remitted by its total market value as certified by the Pennsylvania State Tax Equalization Board.

# WEST CHESTER AREA SCHOOL DISTRICT

## MARKET VALUE OF REAL ESTATE

<b>Fiscal Year</b>	<b>as of June 30th</b>	<b>Chester County (000)*</b>	<b>County Equalization %</b>	<b>Delaware County (000)*</b>	<b>County Equalization %</b>	<b>Total</b>
1994-95	1992	3,976,533	96.3%	154,702	3.7%	4,131,235
1995-96	1993	4,024,670	95.9%	172,825	4.1%	4,197,495
1996-97	1994	4,252,513	95.7%	192,691	4.3%	4,445,204
1997-98	1995	4,309,234	95.5%	204,651	4.5%	4,513,885
1998-99	1996	4,531,282	95.4%	218,960	4.6%	4,750,241
1999-00	1997	4,602,129	95.6%	209,407	4.4%	4,811,536
2000-01	1998	4,726,382	95.0%	250,569	5.0%	4,976,951
2001-02	1999	4,885,288	94.9%	262,951	5.1%	5,148,238
2002-03	2000	5,514,425	95.1%	282,253	4.9%	5,796,678
2003-04	2001	5,787,858	95.4%	279,674	4.6%	6,067,532
2004-05	2002	6,495,660	95.1%	334,898	4.9%	6,830,558
2005-06	2003	6,778,579	94.7%	381,640	5.3%	7,160,219
2006-07	2004	7,667,769	94.5%	442,709	5.5%	8,110,479
2007-08	2005	7,866,747	94.1%	492,988	5.9%	8,359,734
2008-09	2006	9,008,526	93.9%	582,243	6.1%	9,590,769
2009-10	2007	9,086,864	93.7%	610,170	6.3%	9,697,034
2010-11	2008	10,393,941	93.9%	674,163	6.1%	11,068,104
2011-12	2009	10,480,758	94.0%	671,018	6.0%	11,151,776
2012-13	2010	11,334,739	94.3%	690,551	5.7%	12,025,290
2013-14	2011	11,311,170	94.3%	682,225	5.7%	11,993,395
2014-15	2012	11,830,153	94.4%	706,388	5.6%	12,536,541
2015-16	2013	11,841,643	94.4%	705,298	5.6%	12,546,941
2016-17	2014	12,049,694	94.2%	736,705	5.8%	12,786,399
2017-18	2015	12,149,938	94.2%	741,885	5.8%	12,891,823
2018-19	2016	12,584,089	94.1%	786,253	5.9%	13,370,342
2019-20	2017	12,774,058	94.2%	785,727	5.8%	13,559,785

\* As certified by the PA State Equalization Board (STEB)



# WEST CHESTER AREA SCHOOL DISTRICT

## ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2018-19		2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10	
	# of PARCELS	ASSESSMENT TOTAL	# of PARCELS	ASSESSMENT TOTAL	# of PARCELS	ASSESSMENT TOTAL	# of PARCELS	ASSESSMENT TOTAL	# of PARCELS	ASSESSMENT TOTAL	# of PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL
<b><i>CHESTER COUNTY</i></b>																				
NOT IDENTIFIED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	47,820	0	0
TOTAL COMMERCIAL PROPERTIES	1,724	1,386,487,480	1,722	1,393,879,547	1,714	1,382,831,647	1,709	1,367,742,137	1,712	1,365,713,429	1,714	1,369,224,799	1,677	1,391,810,649	1,659	1,365,477,339	1,652	1,382,775,453	1,632	1,408,305,033
TOTAL FARM PROPERTIES	70	23,886,590	69	23,544,790	69	22,730,390	69	22,703,280	68	22,066,740	68	22,066,740	70	22,769,440	70	22,838,800	72	23,464,210	72	23,568,250
TOTAL INDUSTRIAL PROPERTIES	86	145,152,395	87	145,353,765	87	145,188,555	87	145,405,235	88	145,936,270	88	146,750,180	89	148,943,570	89	150,689,470	90	151,052,080	90	151,028,920
TOTAL RESIDENTIAL PROPERTIES	30,490	6,239,593,971	30,433	6,213,361,838	30,410	6,132,798,573	30,365	6,115,048,985	30,250	6,063,262,560	30,145	6,044,809,459	30,033	6,012,449,332	29,917	6,015,067,375	29,838	6,012,588,031	29,778	6,013,563,931
TOTAL VACANT LAND	1,089	46,914,600	1,039	47,346,930	1,068	45,006,370	1,090	47,541,320	1,163	49,319,210	1,162	50,755,900	1,308	55,913,330	1,044	69,623,000	1,061	59,182,350	1,046	64,943,920
<b>TOTAL CHESTER COUNTY</b>	<b>33,459</b>	<b>7,842,035,036</b>	<b>33,350</b>	<b>7,823,486,870</b>	<b>33,348</b>	<b>7,728,555,535</b>	<b>33,320</b>	<b>7,698,440,957</b>	<b>33,281</b>	<b>7,646,298,209</b>	<b>33,177</b>	<b>7,633,607,078</b>	<b>33,177</b>	<b>7,631,886,321</b>	<b>32,779</b>	<b>7,623,695,984</b>	<b>32,714</b>	<b>7,629,109,944</b>	<b>32,618</b>	<b>7,661,410,054</b>
<b><i>DELAWARE COUNTY</i></b>																				
COMMERCIAL/INDUSTRIAL	14	8,008,833	14	8,008,833	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	12	6,868,373	15	8,904,953
RESIDENTIAL/FARMS/VACANT LAND	2,199	640,107,224	2,198	639,278,166	2,199	638,865,520	2,194	638,801,396	2,192	633,891,761	2,193	629,105,934	2,189	629,392,646	2,190	628,332,131	2,190	630,726,093	2,187	637,527,895
<b>TOTAL DELAWARE COUNTY</b>	<b>2,213</b>	<b>648,116,057</b>	<b>2,212</b>	<b>647,286,999</b>	<b>2,213</b>	<b>647,398,983</b>	<b>2,208</b>	<b>647,334,859</b>	<b>2,206</b>	<b>642,425,224</b>	<b>2,207</b>	<b>637,639,397</b>	<b>2,203</b>	<b>637,926,109</b>	<b>2,204</b>	<b>636,865,594</b>	<b>2,202</b>	<b>637,594,466</b>	<b>2,202</b>	<b>646,432,848</b>
<b>GRAND TOTAL</b>	<b>35,672</b>	<b>8,490,151,093</b>	<b>35,562</b>	<b>8,470,773,869</b>	<b>35,561</b>	<b>8,375,954,518</b>	<b>35,528</b>	<b>8,345,775,816</b>	<b>35,487</b>	<b>8,288,723,433</b>	<b>35,384</b>	<b>8,271,246,475</b>	<b>35,380</b>	<b>8,269,812,430</b>	<b>34,983</b>	<b>8,260,561,578</b>	<b>34,916</b>	<b>8,266,704,410</b>	<b>34,820</b>	<b>8,307,842,902</b>



**ANALYSIS OF TAXABLE REAL ESTATE - DETAIL**

LAND USE CODE	DESCRIPTION	2018-19		2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11	
		# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL
<b>DELAWARE COUNTY</b>																			
	COMMERCIAL/INDUSTRIAL	14	\$8,008,833	14	\$8,008,833	14	\$8,533,463	14	\$8,533,463	14	\$8,533,463	14	\$8,533,463	14	\$8,533,463	14	\$8,533,463	12	\$6,868,373
	RESIDENTIAL/FARMS/VACANT LAND	2199	\$640,107,224	2,198	\$639,278,166	2,199	\$638,865,520	2,194	\$638,801,396	2,192	\$633,891,761	2,193	\$629,105,934	2,189	\$629,392,646	2,190	\$628,332,131	2,190	\$630,726,093
	<b>TOTAL DELAWARE COUNTY</b>	<b>2,213</b>	<b>\$648,116,057</b>	<b>2,212</b>	<b>\$647,286,999</b>	<b>2,213</b>	<b>\$647,398,983</b>	<b>2,208</b>	<b>\$647,334,859</b>	<b>2,206</b>	<b>\$642,425,224</b>	<b>2,207</b>	<b>\$637,639,397</b>	<b>2,203</b>	<b>\$637,926,109</b>	<b>2,204</b>	<b>\$636,865,594</b>	<b>2,202</b>	<b>\$637,594,466</b>
	Increase	0.05%	0.13%	-0.05%	-0.02%	0.23%	0.01%	0.09%	0.76%	-0.05%	0.75%	0.18%	-0.04%	-0.05%	0.17%	0.09%	-0.11%	0.00%	-1.37%
	Average Increase (8 Year)		0.20%		0.02%		0.10%		0.40%		1.00%		2.78%		4.08%		5.25%		6.62%
	<b>Grand Total</b>	<b>35,672</b>	<b>\$8,490,151,093</b>	<b>35,562</b>	<b>\$8,470,773,869</b>	<b>35,561</b>	<b>\$8,375,954,518</b>	<b>35,528</b>	<b>\$8,345,775,816</b>	<b>35,487</b>	<b>\$8,288,723,433</b>	<b>35,384</b>	<b>\$8,271,246,475</b>	<b>35,380</b>	<b>\$8,269,812,430</b>	<b>34,983</b>	<b>\$8,260,561,578</b>	<b>34,916</b>	<b>\$8,266,704,410</b>
	Increase		0.23%		1.13%		0.36%		0.69%		0.21%		0.02%		0.11%		-0.07%		-0.50%
	Average Increase (8 Year)		0.33%		0.24%		0.20%		0.29%		0.35%		0.57%		0.88%		1.19%		1.67%
	<b>Chesco Average</b>	29,935	\$5,732,289,861	29,879	\$5,707,617,398	29,846	\$5,694,467,643	29,799	\$5,681,632,905	29,686	\$5,651,155,735	29,580	\$5,633,342,594	29,469	\$5,618,849,187	29,380	\$5,622,857,490	29,300	\$5,619,402,786
			191,491		191,024		190,795		190,665		190,364		190,444		190,670		191,384		191,788
	<b>Delco Average</b>	2,199	640,107,224	2,198	639,278,166	2,199	638,865,520	2,194	638,801,396	2,192	633,891,761	2,193	629,105,934	2,189	629,392,646	2,190	628,332,131	2,190	630,726,093
			291,090		290,845		290,525		291,158		289,184		286,870		287,525		286,910		288,003

\*From January Land Use Code Report from the county

## WEST CHESTER AREA SCHOOL DISTRICT ASSESSED PROPERTY COUNTS

	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-2000
	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF
LAND USE DESCRIPTION	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS
<b>CHESTER COUNTY</b>																				
RESIDENTIAL SINGLE FAMILY / CABIN	25,409	25,382	25,371	25,357	25,310	25,263	25,203	25,144	25,083	25,039	24,950	24,894	24,820	24,683	24,380	23,955	23,435	22,871	22,327	21,715
RESIDENTIAL TWO FAMILY	285	285	286	285	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283	278
RESIDENTIAL MULTIFAMILY / DORMS	108	108	107	106	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111	108
RESIDENTIAL APARTMENT (4-19 UNITS)	137	137	137	138	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140	137
RESIDENTIAL CONDOMINIUM	2,529	2,500	2,478	2,446	2,374	2,282	2,245	2,227	2,222	2,221	2,214	2,204	2,188	2,176	2,175	2,178	2,130	2,126	2,124	2,119
RESIDENTIAL TOWNHOUSE	1,576	1,576	1,575	1,575	1,584	1,616	1,601	1,588	1,574	1,566	1,559	1,557	1,556	1,548	1,548	1,544	1,544	1,522	1,489	1,524
RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	23	23	24	25	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25	25
DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	144	144	145	146	147	148	148	148	150	150	151	153	152	155	155	156	157	157	159	159
RESIDENTIAL MOBILE HOME	5	5	5	5	5	5	5	5	5	5	6	7	-	8	9	9	8	9	9	10
RESIDENTIAL BARN, STABLE, POOL, MISC	121	120	122	123	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86	120
RESIDENTIAL APARTMENT (20 OR MORE)	58	58	57	56	54	53	52	52	52	52	52	52	52	51	50	50	49	49	46	45
COMMON ELEMENTS - NOT OPEN SPACE	25	25	33	33	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1	-
<b>TOTAL RESIDENTIAL PROPERTIES</b>	<b>30,420</b>	<b>30,363</b>	<b>30,340</b>	<b>30,295</b>	<b>30,181</b>	<b>30,074</b>	<b>29,962</b>	<b>29,847</b>	<b>29,767</b>	<b>29,708</b>	<b>29,604</b>	<b>29,539</b>	<b>29,448</b>	<b>29,272</b>	<b>28,964</b>	<b>28,550</b>	<b>27,967</b>	<b>27,378</b>	<b>26,800</b>	<b>26,240</b>
Inc (Dec)	57	23	45	114	107	112	115	80	59	104	65	91	176	308	414	583	589	578	560	679
BANKS, S&Ls	35	34	35	34	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22	22
GAS STATIONS	21	21	21	21	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31	31
RESTAURANTS, RETAIL STORES	262	260	261	256	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236	237
CONDOMINIUM STORES	8	8	8	8	8	8	8	8	8	6	6	6	6	1	1	1	1	4	-	-
MOTELS/HOTELS	5	4	4	4	4	4	3	3	3	3	3	3	3	4	4	4	4	-	4	3
NURSING HOMES	5	5	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3	2
SHOPPING CENTERS	28	28	28	28	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21	20
OFFICE BLDGS, LABS, LIBRARIES	370	372	372	372	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312	310
CONDOMINIUM OFFICE	408	406	400	400	397	396	363	351	346	336	302	281	278	272	258	255	255	256	256	258
OFFICE "COMMON LAW CONDO"	150	150	150	151	150	150	150	150	150	150	150	150	150	150	150	151	151	151	163	171
COMMERCIAL GARAGE/SHOP/CAR DEALERS	125	125	126	126	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143	142
WAREHOUSE	154	154	152	151	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148	145
STORAGE TANKS					0	0	-	0	0	0	0	0	0	-	-	-	-	-	-	-
ENTERTAINMENT & RECREATION	11	11	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11	11
RECREATION (PRIVATE)	20	20	20	22	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16	15
MOBILE HOME PARKS (4+)	2	2	2	2	2	2	4	2	2	2	2	2	2	2	2	2	2	2	2	2
BURIAL GROUNDS/ MAUSOLEUM	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-
PRIVATE SCHOOLS	15	15	15	15	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9	10
COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	98	99	99	98	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98	102
COMMERCIAL MISCELLANEOUS	6	5	3	3	3	3	2	1	1	0	0	0	-	-	-	-	-	-	-	-
<b>TOTAL COMMERCIAL PROPERTIES</b>	<b>1,724</b>	<b>1,722</b>	<b>1,714</b>	<b>1,709</b>	<b>1,712</b>	<b>1,714</b>	<b>1,677</b>	<b>1,659</b>	<b>1,652</b>	<b>1,632</b>	<b>1,593</b>	<b>1,572</b>	<b>1,571</b>	<b>1,546</b>	<b>1,509</b>	<b>1,491</b>	<b>1,483</b>	<b>1,475</b>	<b>1,477</b>	<b>1,483</b>
Inc (Dec)	2	8	5	(3)	(2)	37	18	7	20	39	21	1	25	37	18	8	8	(2)	(6)	-
<b>TOTAL FARM PROPERTIES</b>	<b>70</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>68</b>	<b>68</b>	<b>70</b>	<b>70</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>73</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>74</b>	<b>73</b>	<b>74</b>	<b>63</b>	<b>67</b>
Inc (Dec)	1	-	-	1	-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)	11	(4)	(4)
<b>TOTAL INDUSTRIAL PROPERTIES</b>	<b>86</b>	<b>87</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>88</b>	<b>89</b>	<b>89</b>	<b>90</b>	<b>90</b>	<b>89</b>	<b>88</b>	<b>90</b>	<b>93</b>	<b>93</b>	<b>94</b>	<b>97</b>	<b>100</b>	<b>100</b>	<b>98</b>
Inc (Dec)	(1)	-	-	(1)	-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)	-	2	(1)
<b>NOT IDENTIFIED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>21</b>	<b>188</b>	<b>97</b>	<b>154</b>	<b>114</b>	<b>103</b>	<b>146</b>	<b>526</b>	<b>187</b>	<b>98</b>	
Inc (Dec)								(1)	1	(21)	(167)	91	(57)	40	11	(43)	(380)	339	89	98
<b>TOTAL VACANT LAND</b>	<b>1,089</b>	<b>1,039</b>	<b>1,068</b>	<b>1,090</b>	<b>1,163</b>	<b>1,162</b>	<b>1,308</b>	<b>1,044</b>	<b>1,061</b>	<b>1,046</b>	<b>1,088</b>	<b>981</b>	<b>959</b>	<b>963</b>	<b>1,160</b>	<b>1,461</b>	<b>1,899</b>	<b>1,988</b>	<b>2,080</b>	<b>1,766</b>
Inc (Dec)	50	(29)	(22)	(73)	1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)	(92)	314	(6)
<b>TOTAL MOBILE HOME</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>69</b>	<b>71</b>	<b>71</b>	<b>70</b>	<b>71</b>	<b>70</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>71</b>	<b>71</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>71</b>
Inc (Dec)	-	-	-	1	(2)	-	1	(1)	1	(2)	-	-	-	-	1	-	(3)	-	3	(4)
<b>DELAWARE COUNTY</b>																				
	2,213	2,212	2,213	2,208	2,206	2,207	2,203	2,204	2,202	2,202	2,193	2,074	2,074	2,039	2,035	1,853	1,592	1,491	1,470	1,470
<b>GRAND TOTAL</b>	<b>35,672</b>	<b>35,562</b>	<b>35,561</b>	<b>35,528</b>	<b>35,487</b>	<b>35,384</b>	<b>35,380</b>	<b>34,983</b>	<b>34,916</b>	<b>34,820</b>	<b>34,733</b>	<b>34,587</b>	<b>34,383</b>	<b>34,211</b>	<b>34,020</b>	<b>33,697</b>	<b>33,328</b>	<b>33,106</b>	<b>32,251</b>	<b>31,293</b>
Inc (Dec)	110	1	33	41	103	4	397	67	96	87	146	204	172	191	323	369	222	855	958	747

# WEST CHESTER AREA SCHOOL DISTRICT

## COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
1994	6.3	3.1
1995	6.3	3.3
1996	6.2	3.2
1997	6.2	3.3
1998	93.4	3.2
1999	89.8	3.2
2000	85.2	96.8
2001	80.5	92.6
2002	74.0	87.2
2003	68.0	79.5
2004	60.8	72.5
2005	54.9	64.7
2006	51.8	61.1
2007	51.7	58.3
2008	53.0	61.3
2009	55.4	64.2
2010	55.9	67.6
2011	58.8	71.9
2012	60.2	74.0
2013	57.7	67.8
2014	55.4	67.8
2015	53.8	65.0
2016	53.0	61.1
2017	51.3	58.1

Ratio of Real Estate Assessed Value to Real Estate Market Value

**WEST CHESTER AREA SCHOOL DISTRICT**  
**TAX RATES**  
(Mills)

<u>FISCAL YEAR</u>	<u>CHESTER COUNTY</u>	<u>% Change</u>	<u>DELAWARE COUNTY</u>	<u>% Change</u>
1993-94	144.0	5.0%	343.1	-6.9%
1994-95	147.9	2.7%	350.3	2.1%
1995-96	144.2	-2.5%	361.5	3.2%
1996-97	148.8	3.2%	383.5	6.1%
1997-98	154.6	3.9%	407.1	6.2%
1998-99 *	10.69	-93.1%	408.6	0.4%
1999-00	11.06	3.5%	432.2	5.8%
2000-01 **	11.38	2.9%	10.56	-97.6%
2001-02	11.63	2.2%	11.50	8.9%
2002-03	12.11	4.1%	11.13	-3.2%
2003-04	12.59	4.0%	10.20	-8.4%
2004-05	13.55	7.6%	10.94	7.3%
2005-06	14.32	5.7%	11.65	6.5%
2006-07	15.16	5.9%	11.02	-5.4%
2007-08	15.79	4.2%	11.87	7.7%
2008-09	16.85	6.7%	12.94	9.0%
2009-10	17.85	5.9%	14.16	9.4%
2010-11	18.36	2.9%	14.25	0.6%
2011-12	18.36	0.0%	14.22	-0.2%
2012-13	18.67	1.7%	13.78	-3.1%
2013-14	18.67	0.0%	13.62	-1.2%
2014-15	19.21	2.9%	13.65	0.2%
2015-16	19.5779	1.9%	13.9059	1.9%
2016-17	20.0982	2.7%	14.7113	5.8%
2017-18	20.6841	2.9%	15.2086	3.4%
2018-19	21.2723	2.8%	16.0761	5.7%

\* Reassessment done in Chester County

\*\* Reassessment done in Delaware County

**WEST CHESTER AREA SCHOOL DISTRICT**

**History of Gaming Revenues**

**West Chester Area School District Property Tax Relief**

<b><u>FISCAL</u></b> <b><u>YEAR</u></b>	<b><u>TOTAL</u></b>	<b><u>GAMING</u></b> <b><u>REVENUE</u></b>	<b><u>STERLING</u></b> <b><u>CREDIT</u></b>	<b><u>ELIGIBLE HOMESTEADS</u></b>		<b><u>EXCLUSION</u></b> <b><u>AMOUNT</u></b>
				<b><u>CHESTER</u></b> <b><u>COUNTY</u></b>	<b><u>DELAWARE</u></b> <b><u>COUNTY</u></b>	
2008-09	\$3,592,836.57	\$2,462,877.05	\$1,129,959.52	23,902	1,506	\$141.41
2009-10	\$3,734,590.36	\$2,462,803.50	\$1,271,786.86	24,034	1,611	\$145.63
2010-11	\$3,708,254.21	\$2,462,931.03	\$1,245,323.18	24,124	1,666	\$143.79
2011-12	\$3,604,098.27	\$2,462,794.21	\$1,141,304.06	24,200	1,702	\$139.14
2012-13	\$3,425,249.75	\$2,462,678.50	\$962,571.25	24,186	1,749	\$132.07
2013-14	\$3,405,109.30	\$2,463,077.00	\$942,032.00	24,077	1,772	\$131.73
2014-15	\$3,620,302.46	\$2,463,083.29	\$1,157,219.17	23,958	1,782	\$140.65
2015-16	\$3,355,430.93	\$2,462,901.19	\$892,529.74	23,846	1,792	\$130.88
2016-17	\$3,540,620.47	\$2,463,081.24	\$1,077,539.23	23,597	1,793	\$139.45
2017-18	\$3,543,392.89	\$2,462,922.62	\$1,080,470.27	23,599	1,793	\$139.55
2018-19	\$3,468,149.90	\$2,462,941.43	\$1,005,199.47	23,253	1,811	\$138.37

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Property Tax Rates - All Direct and Overlapping Governments**  
**(Mills)**

**Chester County**

Fiscal Year	West Chester		Township of						
	Area School District	Chester County	Township of East Bradford	Township of East Goshen	Township of Thornbury	Township of West Goshen	West Whiteland	Township of Westtown	Borough of West Chester
2003-04	12.5900	3.414	0.071	0.00	0.840	0.85	0.600	0.70	4.44
2004-05	13.5500	3.558	0.071	1.25	0.840	1.50	0.600	1.50	4.61
2005-06	14.3200	3.699	0.071	1.25	0.840	1.50	0.600	1.50	5.00
2006-07	15.1600	3.804	0.071	1.25	0.840	1.50	0.600	1.50	5.21
2007-08	15.7900	3.804	0.071	1.25	0.840	1.50	0.600	2.00	5.60
2008-09	16.8500	3.965	0.071	1.25	0.840	1.50	0.600	2.00	5.60
2009-10	17.8500	3.965	0.071	1.25	0.840	2.00	0.600	2.00	5.80
2010-11	18.3600	3.965	0.071	1.25	0.840	2.00	0.600	2.50	6.96
2011-12	18.3600	3.965	0.340	1.25	0.840	2.00	0.600	2.50	6.96
2012-13	18.6700	3.965	0.340	1.25	0.840	2.00	0.600	2.50	6.96
2013-14	18.6700	4.163	0.340	1.25	0.840	2.00	0.719	3.50	6.96
2014-15	19.2100	4.163	0.340	1.25	0.995	2.00	0.719	3.50	6.96
2015-16	19.5779	4.163	0.340	1.25	0.995	2.00	0.719	3.50	6.96
2016-17	20.0982	4.163	1.000	1.25	0.995	2.00	0.719	3.50	6.96
2017-18	20.6841	4.369	1.000	1.25	0.995	2.00	0.719	3.50	6.96
2018-19	21.2723	4.369	1.000	1.25	0.995	2.00	0.719	3.50	6.96

Source: Chester County website

**Delaware County**

Fiscal Year	West Chester		Township of Thornbury
	Area School District	Delaware County	
2003-04	10.2000	4.102	0.00
2004-05	10.9400	4.450	0.00
2005-06	11.6500	4.450	0.00
2006-07	11.0200	4.450	0.00
2007-08	11.8700	4.450	0.00
2008-09	12.9400	4.825	0.00
2009-10	14.1600	4.825	0.00
2010-11	14.2500	5.184	0.00
2011-12	14.2200	5.184	0.00
2012-13	13.7800	5.300	0.00
2013-14	13.6200	5.452	0.00
2014-15	13.6500	5.604	0.00
2015-16	13.9059	5.604	0.00
2016-17	14.7113	5.604	0.00
2017-18	15.2086	5.604	0.00
2018-19	16.0761	5.604	0.00

Source: DCED Website

Note: Effective June 30, 2007, Pennsylvania law has imposed restrictions on a school district's ability to increase tax rates. The State restricts increases to tax rates to no more than a pre-calculated index. A district may apply for exceptions with the State to increase the tax rate above the index.



## WEST CHESTER AREA SCHOOL DISTRICT

### PERCENT OF REAL ESTATE TAXES COLLECTED TO ASSESSMENT

<u>FISCAL YEAR</u>	<u>ASSESSED VALUATION</u>	<u>MILLS</u>	<u>ADJUSTED LEVY</u>	<u>CURRENT COLLECTION</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
1993-94	363,676,100	144.0	52,524,759	51,487,620	98.0%
1994-95	367,253,760	147.9	55,501,744	53,088,871	95.7%
1995-96	372,731,480	144.2	55,089,822	52,696,844	95.7%
1996-97	376,583,990	148.8	57,532,936	55,203,901	96.0%
1997-98	384,026,590	154.6	61,021,853	58,768,657	96.3%
1998-99*	5,808,568,360	10.69	64,981,411	62,648,143	96.4%
1999-00	6,004,862,155	11.06	69,543,477	67,105,925	96.5%
2000-01**	6,650,182,803	11.38	75,298,979	72,158,518	95.8%
2001-02	6,959,653,012	11.63	80,826,088	77,880,774	96.4%
2002-03	7,239,892,219	12.11	88,659,756	85,388,907	96.3%
2003-04	7,516,287,233	12.59	93,575,495	90,445,871	96.7%
2004-05	7,713,044,997	13.55	103,275,120	99,754,954	96.6%
2005-06	7,905,603,733	14.32	111,822,461	107,927,149	96.5%
2006-07	8,062,042,925	15.16	119,874,910	115,783,148	96.6%
2007-08	8,157,312,585	15.79	126,309,274	121,988,633	96.6%
2008-09	8,242,715,916	16.85	136,344,630	131,884,468	96.7%
2009-10	8,307,842,902	17.85	145,858,549	140,734,362	96.5%
2010-11	8,266,704,410	18.36	149,229,022	143,868,716	96.4%
2011-12	8,260,561,578	18.36	148,386,996	143,252,119	96.5%
2012-13	8,269,812,430	18.67	150,655,409	145,191,207	96.4%
2013-14	8,271,246,475	18.67	150,572,008	146,630,222	97.4%
2014-15	8,288,723,433	19.21	155,646,151	151,068,019	97.1%
2015-16	8,345,775,816	19.5779	159,770,411	155,284,474	97.2%
2016-17	8,375,954,518	20.0982	165,326,741	160,530,248	97.1%
2017-18	8,470,773,869	20.6841	171,451,360	166,713,031	97.2%

\*Reassessment done in Chester County

\*\*Reassessment done in Delaware County

# WEST CHESTER AREA SCHOOL DISTRICT

## REGULAR AND INTERIM REAL ESTATE TAXES LIENED

<u>FISCAL YEAR</u>	<u>REGULAR</u>	<u>INTERIM</u>	<u>AMOUNT (000 omitted)</u>
1991-92	2,230	180	2,410
1992-93	2,301	64	2,365
1993-94	2,167	63	2,230
1994-95	1,642	42	1,684
1995-96	1,756	43	1,799
1996-97	1,574	70	1,644
1997-98	1,482	84	1,566
1998-99	1,618	142	1,760
1999-00	1,657	406	2,063
2000-01	2,145	185	2,330
2001-02	2,038	287	2,325
2002-03	2,034	334	2,368
2003-04	1,904	187	2,091
2004-05	2,117	169	2,286
2005-06	2,408	147	2,555
2006-07	2,388	115	2,503
2007-08	2,632	182	2,814
2008-09	2,719	248	2,967
2009-10	3,111	60	3,171
2010-11	3,388	45	3,433
2011-12	2,898	100	2,998
2012-13	3,600	37	3,637
2013-14	2,836	130	2,966
2014-15	2,857	58	2,915
2015-16	2,582	36	2,618
2016-17	2,800	386	3,186
2017-18	2,291	39	2,330
2018-19	2,352	130	2,482

# WEST CHESTER AREA SCHOOL DISTRICT

## PROFESSIONAL STAFF\*

<u>FISCAL YEAR</u>	<u>NUMBER OF STAFF</u>	<u>NUMBER OF STUDENTS</u>	<u>RATIO STUDENTS/STAFF</u>
1995-96	750.5	11,012	14.7
1996-97	776.15**	11,282	14.5
1997-98	788.85	11,482	14.6
1998-99	805.37**	11,638	14.4
1999-00	839.62	11,711	13.9
2000-01	849.40	11,613	13.7
2001-02	874.46	11,432	13.1
2002-03	886.26	11,590	13.1
2003-04	911.25	11,646	12.8
2004-05	945.59	11,676	12.3
2005-06	959.45	11,722	12.2
2006-07	974.53	11,789	12.1
2007-08	1,006.50	11,667	11.6
2008-09	999.20	11,684	11.7
2009-10	996.78	11,810	11.8
2010-11	987.70	11,825	12.0
2011-12	976.10	11,822	12.1
2012-13	972.40	11,687	12.0
2013-14	971.80	11,666	12.0
2014-15	971.60	11,624	12.0
2015-16	971.30	11,483	11.8
2016-17	973.30	11,589	11.9
2017-18	979.80	11,928	12.2
2018-19	992.80	11,963	12.0

\* Includes: teachers, librarians, guidance counselors, nurses, school administrators and social workers

Prior to 2004-05 excluded Federal Program employees & Technology Fund employees

\*\* 1996-97 added 3 Special Education teachers for transfer of 3 CCIU classes to District  
 1998-99 added 1 Special Education teacher & 1 aide for the transfer of a CCIU program to District  
 2003-04 added 8.75 Special Education teachers for the transfer of a CCIU program to District  
 2004-05 added 17.80 teachers per curriculum proposals, Strategic Plan, & full-day kindergarten

# West Chester Area School District

## History of Headcount

Func Acct		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Regular Education 1100</b>												
Professional	121	697.40	700.28	700.28	692.30	688.40	684.30	685.80	681.90	681.20	691.60	701.40
Clerical	151	-	-	-	-	-	-	0.50	0.50	0.50	0.50	-
Aides	191	21.00	21.00	21.00	21.00	21.00	21.00	18.00	19.00	19.00	20.00	21.00
Technology Aides	158	19.00	19.00	19.00	16.00	16.00	16.00	16.00	16.00	19.00	19.00	19.00
<b>Total</b>		<b>737.40</b>	<b>740.28</b>	<b>740.28</b>	<b>729.30</b>	<b>725.40</b>	<b>721.30</b>	<b>720.30</b>	<b>717.40</b>	<b>719.70</b>	<b>731.10</b>	<b>741.40</b>
<b>Special Education 1200</b>												
Administrative	111	5.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	122.90	120.40	120.40	116.90	118.60	121.90	121.70	124.30	128.00	125.00	125.70
Technical	141	1.00	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	6.40	7.00	7.00	6.00	6.00	5.96	4.00	4.00	4.00	4.00	4.00
Aides	191	138.93	143.73	143.73	143.70	143.70	143.63	124.00	133.00	118.00	107.00	96.00
<b>Total</b>		<b>274.23</b>	<b>276.13</b>	<b>276.13</b>	<b>270.60</b>	<b>271.30</b>	<b>275.49</b>	<b>253.70</b>	<b>265.30</b>	<b>254.00</b>	<b>240.00</b>	<b>229.70</b>
<b>Vocational Education 1300</b>												
Professional	121	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50	27.50	28.80
<b>Total</b>		<b>31.70</b>	<b>30.70</b>	<b>30.70</b>	<b>28.00</b>	<b>26.30</b>	<b>27.20</b>	<b>27.30</b>	<b>27.40</b>	<b>28.50</b>	<b>27.50</b>	<b>28.80</b>
<b>Pupil Personnel 2100</b>												
Administrative	111	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Professional	121	60.00	59.00	59.00	55.40	55.40	55.40	54.40	54.60	52.60	52.60	52.60
Technical	141	9.00	10.00	10.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
Clerical	151	11.50	13.00	13.00	12.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00
Aides	154	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>		<b>86.50</b>	<b>86.00</b>	<b>86.00</b>	<b>80.40</b>	<b>80.40</b>	<b>79.40</b>	<b>80.40</b>	<b>80.60</b>	<b>79.60</b>	<b>79.60</b>	<b>79.60</b>
<b>Instructional Support 2200</b>												
Administrative	111	6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00	8.00	9.00
Professional	121	18.60	17.80	17.80	17.70	17.70	17.20	17.40	17.10	17.00	17.10	17.30
Clerical	151	6.10	2.80	2.80	3.00	3.00	3.05	3.45	3.45	3.45	2.45	3.00
Aides	154	13.00	16.00	16.00	11.00	11.00	11.00	10.00	11.00	11.00	8.00	8.00
<b>Total</b>		<b>43.70</b>	<b>42.60</b>	<b>42.60</b>	<b>38.70</b>	<b>39.70</b>	<b>39.25</b>	<b>38.85</b>	<b>40.55</b>	<b>40.45</b>	<b>35.55</b>	<b>37.30</b>
<b>Administration 2300</b>												
Administrative	111	40.00	40.00	40.00	36.00	36.00	36.00	35.00	34.00	34.00	34.00	34.00
Technical	141	2.00	2.00	2.00	4.00	4.00	3.00	4.00	1.00	1.00	1.00	1.00
Clerical	151	39.60	39.50	39.50	32.50	31.00	31.00	30.00	29.00	29.00	29.00	28.95
Aides	154	10.40	10.50	10.50	5.00	5.00	5.00	5.00	5.00	5.00	10.00	10.00
<b>Total</b>		<b>92.00</b>	<b>92.00</b>	<b>92.00</b>	<b>77.50</b>	<b>76.00</b>	<b>75.00</b>	<b>74.00</b>	<b>69.00</b>	<b>69.00</b>	<b>74.00</b>	<b>73.95</b>
<b>Pupil Health Svcs 2400</b>												
Professional	121	15.60	15.60	15.60	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
Technical	141	9.40	9.40	9.40	9.00	10.20	10.20	10.20	11.20	11.20	11.20	11.20
<b>Total</b>		<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>23.80</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
<b>Business Services 2500</b>												
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technical	141	4.80	4.80	4.80	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	151	9.50	9.50	9.50	7.50	7.00	7.00	7.00	6.00	6.00	6.00	6.00
Oper/Maint	161	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>		<b>17.30</b>	<b>17.30</b>	<b>17.30</b>	<b>14.50</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Oper/Maint 2600</b>												
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00
Technical	141	23.00	23.00	23.00	23.00	23.00	23.00	28.00	28.00	28.00	25.00	27.00
Clerical	151	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Oper/Maint	161	117.80	116.80	116.80	111.80	108.80	108.80	100.40	96.40	96.40	97.00	97.00
<b>Total</b>		<b>143.80</b>	<b>142.80</b>	<b>142.80</b>	<b>137.80</b>	<b>134.80</b>	<b>134.80</b>	<b>131.40</b>	<b>127.40</b>	<b>127.40</b>	<b>126.00</b>	<b>127.00</b>
<b>Transportation 2700</b>												
Technical	141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clerical	151	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50
<b>Total</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>Central Services 2800</b>												
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00
Technical	141	2.00	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	4.00
Clerical	151	5.00	5.00	5.00	5.00	5.00	5.00	5.05	7.05	7.05	7.05	6.05
Tech/Trade	168	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
<b>Total</b>		<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.05</b>	<b>25.05</b>	<b>25.05</b>	<b>25.05</b>	<b>25.05</b>
<b>Student Activities 3200</b>												
Administrative	111	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	3.00	3.00	3.00	3.00	3.00	2.80	2.00	2.00	2.00	2.00	3.00
Technical	141	-	-	-	-	-	-	1.00	1.00	1.00	1.00	-
Clerical	151	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.80</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Grand Total</b>		<b>1,485.63</b>	<b>1,486.81</b>	<b>1,486.81</b>	<b>1,433.60</b>	<b>1,424.90</b>	<b>1,424.24</b>	<b>1,397.50</b>	<b>1,405.20</b>	<b>1,396.20</b>	<b>1,391.30</b>	<b>1,395.30</b>

**WEST CHESTER AREA SCHOOL DISTRICT**

**TEACHER SALARY DATA**

<u>FISCAL YEAR</u>	<u>AVERAGE TEACHER SALARY</u>	<u>STARTING SALARY</u>	<u>SALARY SCHEDULE</u>
1990-91	40,856	26,500	9.500%
1991-92	45,172	29,700	10.000%
1992-93	49,507	32,900	10.000%
1993-94	49,947	32,900	4.250%*
1994-95	51,673	32,900	4.250%
1995-96	53,064	32,900	4.250%
1996-97	53,134	33,834	4.250%
1997-98	54,516	34,400	4.250%
1998-99	54,901	34,990	4.000%
1999-00	56,618	34,990	4.000%
2000-01	57,795	34,990	3.750%
2001-02	59,196	34,990	3.750%
2002-03	59,767	37,000	3.510%
2003-04	59,721	37,700	3.850%
2004-05	60,863	38,300	3.850%
2005-06	61,407	39,300	3.850%
2006-07	62,922	41,100	3.850%
2007-08	63,610	42,200	4.025%
2008-09	65,584	43,050	4.025%
2009-10	68,945	44,000	4.300%
2010-11	69,127	46,000	4.300%
2011-12	67,804	46,000	0.000%
2012-13	66,281	46,000	0.000%
2013-14	65,624**	46,000	2.700%
2014-15	67,352	46,000	3.500%
2015-16	69,394	46,000	2.900%
2016-17	69,739	46,000	3.800%
2017-18	71,470	46,000	3.120%
2018-19	72,467	46,000	3.180%
2019-20	N/A	46,000	2.760%

\* Salary increase effective for 13/17 of year resulting in 3.25% net increase.

\*\* Average salary before effective date of January 2014 contract increase

**WEST CHESTER AREA SCHOOL DISTRICT**  
**School District Employees by Function**  
**For the 2018-19 Fiscal Year**

<b>Functions</b>	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Other</b>	<b>Total</b>
1100 Regular	334.62	168.33	218.45	20.00	<b>741.40</b>
1200 Special	46.00	27.40	32.80	123.50	<b>229.70</b>
1300 Vocational	-	13.20	15.60	-	<b>28.80</b>
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	19.60	15.00	33.00	12.00	<b>79.60</b>
2200 Support Instruction	15.00	3.00	7.30	12.00	<b>37.30</b>
2300 Administration	30.00	15.00	21.00	7.95	<b>73.95</b>
2400 Pupil Health	10.80	3.00	6.00	6.20	<b>26.00</b>
2500 Business Office	-	-	-	14.00	<b>14.00</b>
2600 Facilities	31.00	18.00	33.00	45.00	<b>127.00</b>
2700 Transportation	-	-	-	3.50	<b>3.50</b>
2800 Technology	-	-	-	25.05	<b>25.05</b>
3000 Non-Instructional	-	-	9.00	-	<b>9.00</b>
<b>Total 2018-19 FTEs</b>	<b>487.02</b>	<b>262.93</b>	<b>376.15</b>	<b>269.20</b>	<b>1,395.30</b>

*Source: District Personnel Budget Documentation*

# WEST CHESTER AREA SCHOOL DISTRICT

## EMPLOYER FICA RATES WITH MAXIMUM SALARY & WITHHOLDING

<u>YEAR</u>	(1)	<u>RATES %</u>	<u>MAXIMUM SALARY</u>	<u>MAXIMUM WITHHOLDING</u>
1998	OASD	6.20	68,400	4,240.80
	Medicare	1.45	0	No Maximum
1999	OASD	6.20	72,600	4,501.20
	Medicare	1.45	0	No Maximum
2000	OASD	6.20	76,200	4,724.40
	Medicare	1.45	0	No Maximum
2001	OASD	6.20	80,400	4,984.80
	Medicare	1.45	0	No Maximum
2002	OASD	6.20	84,900	5,263.80
	Medicare	1.45	0	No Maximum
2003	OASD	6.20	87,000	5,394.00
	Medicare	1.45	0	No Maximum
2004	OASD	6.20	87,900	5,449.80
	Medicare	1.45	0	No Maximum
2005	OASD	6.20	90,000	5,580.00
	Medicare	1.45	0	No Maximum
2006	OASD	6.20	94,200	5,840.40
	Medicare	1.45	0	No Maximum
2007	OASD	6.20	97,500	6,045.00
	Medicare	1.45	0	No Maximum
2008	OASD	6.20	102,000	6,324.00
	Medicare	1.45	0	No Maximum
2009	OASD	6.20	106,800	6,621.60
	Medicare	1.45	0	No Maximum
2010	OASD	6.20	106,800	6,621.60
	Medicare	1.45	0	No Maximum
2011	OASD	6.20	106,800	6,621.60
	Medicare	1.45	0	No Maximum
2012	OASD	6.20	110,100	6,826.20
	Medicare	1.45	0	No Maximum
2013	OASD	6.20	113,700	7,049.40
	Medicare	1.45	0	No Maximum
2014	OASD	6.20	117,000	7,254.00
	Medicare	1.45	0	No Maximum
2015	OASD	6.20	118,500	7,347.00
	Medicare	1.45	0	No Maximum
2016	OASD	6.20	118,500	7,347.00
	Medicare	1.45	0	No Maximum
2017	OASD	6.20	127,200	7,886.40
	Medicare	1.45	0	No Maximum
2018	OASD	6.20	128,400	7,960.80
	Medicare	1.45	0	No Maximum
2019	OASD	6.20	132,900	8,239.80
	Medicare	1.45	0	No Maximum

(1) District and Commonwealth each pay 1/2 of employer's share of FICA costs.  
Effective 1/1/87 the Commonwealth reimbursed the District for their share of FICA costs.

# WEST CHESTER AREA SCHOOL DISTRICT

## EMPLOYEE BENEFIT PREMIUMS

(Monthly, Family Coverage for Teachers)

<u>YEAR</u>	<u>MEDICAL</u>	<u>DENTAL</u>	<u>VISION</u>	<u>PRESCRIPTION</u>	<u>TOTAL</u>	<u>%+/-</u>
1992-93	383.17	95.99	8.83	60.66	548.65	14.75%
1993-94	429.15	72.00	18.00	77.00	596.15	8.66%
1995-96	360.81	83.22	16.70	66.74	527.47	0.52%
1996-97	293.15*	83.03	15.87	77.02	469.07	-11.07%
1997-98	306.59	80.03	15.90	80.23	482.75	2.92%
1998-99	345.22	87.23	14.30	112.40	559.15	15.83%
1999-00	418.22	88.75	15.09	114.12	636.18	13.78%
2000-01	466.67	83.02	16.30	140.17	706.16	11.00%
2001-02	493.95	86.36	13.72	166.69	760.72	7.73%
2002-03	572.09	96.77	14.38	178.74	861.98	13.31%
2003-04	612.32**	91.86	14.02	222.75***	940.95	9.16%
	554.64**	91.86	14.02	188.68***	849.20	-9.75%
2004-05	601.63	86.54	12.79	210.61	911.57	7.34%
2005-06	716.42	97.19	15.34	210.61	1,039.56	14.04%
2006-07	752.24	105.35	15.34	228.30	1,101.23	5.93%
2007-08	819.94	105.35	14.57	247.25	1,187.11	7.80%
2008-09	979.01	105.35	14.57	254.67	1,353.60	14.02%
2009-10	1,037.65	105.35	14.57	263.58	1,421.15	4.99%
2010-11	1,112.36	105.35	14.57	283.35	1,515.63	6.65%
2011-12	1,112.36	105.35	14.57	283.35	1,515.63	0.00%
2012-13	1,112.36	105.35	14.57	283.35	1,515.63	0.00%
2013-14	1,162.13	105.35	10.30	291.85	1,516.63	0.07%
2014-15	1,239.18 ****	105.35	10.30	310.19 ****	1,665.02	9.78%
2015-16	1,438.81 ****	105.35	11.57	361.09 ****	1,916.82	15.12%
2016-17	1,565.42 ****	105.35	14.20	383.98 ****	2,068.95	7.94%
2017-18	1,650.88 ****	105.35	15.53	395.22 ****	2,166.98	4.74%
2018-19	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	3.05%

\* Premium reflects change to managed care (Personal Choice) for teachers and Administrators

\*\*PC10: July 2003 - Dec. 31, 2004

\*\*\*6-8 Copay July 2003 - Dec. 31, 2004

\*\*PC10/20/70 Jan. 2004 - June 30, 2004

\*\*\*10-20 Copay Jan. 2004 - June 30, 2004

\*\*PC20/30/70 Jul. 2009 - June 30, 2010

\*\*\*\* Medical PC 320 & Prescription 10/25/40 Formulary + DAW2



**WEST CHESTER AREA SCHOOL DISTRICT  
STUDENT ENROLLMENT SUMMARY**

School Year:		1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Sp. Education	At Sept. 30	39	89	109	125	159	-- *	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	End of Year	55	95	84	155	184	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Kindergarten (half-time)	At Sept. 30	789	770	765	748	726	684	683	650	660	578	628	660	611	630	616	557	584	525	599	--	--
	End of Year	783	772	758	746	728	686	690	653	668	584	620	658	609	646	609	539	604	532	599	--	--
**Kindergarten (full-time)	At Sept. 30	--	--	--	--	--	--	70	71	73	77	75	74	74	76	76	90	79	90	73	891	857
	End of Year	--	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	51	86	81	893	TBD
Grades 1-5	At Sept. 30	4864	4838	4620	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328	4355	4449	4495
	End of Year	4868	4832	4626	4366	4407	4391	4362	4373	4385	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	4376	4458
Grades 6-8	At Sept. 30	2627	2749	2792	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782	2809	2824	2766
	End of Year	2607	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	2825	2822	TBD
Grades 9-12	At Sept. 30	3319	3265	3327	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758	3753	3764	3845
	End of Year	3200	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	3740	3749	TBD
TOTAL-Sept.30		11638	11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	11928	11963
TOTAL-End of Year		11513	11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	11621	11922	TBD
Increase/Decrease at September 30		152	73	-98	-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	106	339	35

\* Special Education students included in grade level enrollments starting in year 2003-04

\*\* 2004-05 some full-time kindergarten classes established for at-risk students

\*\*Students are pulled from the half-time K & placed in full-time K

# WEST CHESTER AREA SCHOOL DISTRICT

## ENROLLMENT HISTORY BY GRADE @SEPT 30TH.

<b>BIRTHS</b>																							
YEAR	AMOUNT	SCHOOL YEAR	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12	TOTAL	SP. ED.	GRAND TOTAL	K	1-5	6-8	9-12	Total
1988	1,223	93/94	882	952	881	825	857	845	795	811	727	785	766	658	635	10,419	78	10,497	882	4,360	2,333	2,922	10,497
1989	1,209	94/95	862	962	927	863	814	846	837	790	795	834	749	677	625	10,581	68	10,649	862	4,412	2,422	2,953	10,649
1990	1,248	95/96	895	978	954	960	856	811	856	835	786	877	788	697	656	10,949	62	11,011	895	4,559	2,477	3,080	11,011
1991	1,163	96/97	866	1028	955	978	955	855	807	837	833	856	864	712	679	11,225	57	11,282	866	4,771	2,477	3,168	11,282
1992	1,152	97/98	821	987	999	951	961	967	869	808	844	918	838	792	705	11,460	26	11,486	821	4,865	2,521	3,279	11,486
1993	1,120	98/99	789	977	952	1006	954	975	972	859	796	894	884	779	762	11,599	39	11,638	789	4,864	2,627	3,358	11,638
1994	1,185	99/00	770	928	969	956	1024	972	932	959	858	834	880	807	744	11,633	78	11,711	770	4,849	2,749	3,343	11,711
1995	1,160	00/01	765	883	887	958	901	991	928	914	950	912	800	835	780	11,504	109	11,613	765	4,620	2,792	3,436	11,613
1996	1,183	01/02	748	837	863	831	937	890	936	922	912	969	862	799	801	11,307	125	11,432	748	4,358	2,770	3,556	11,432
1997	1,180	02/03	726	854	852	882	852	948	890	955	945	969	948	838	772	11,431	159	11,590	726	4,388	2,790	3,686	11,590
1998	1,172	03/04	683	831	888	860	903	893	981	925	987	974	959	928	834	11,646	0	11,646	683	4,375	2,893	3,695	11,646
1999	1,252	04/05	751	803	832	911	864	917	914	978	932	990	958	921	905	11,676	0	11,676	751	4,327	2,824	3,774	11,676
2000	1,188	05/06	721	882	828	857	934	874	933	929	1000	971	979	915	899	11,722	0	11,722	721	4,375	2,862	3,764	11,722
2001	1,264	06/07	733	833	883	846	882	944	921	934	938	1052	967	948	908	11,789	0	11,789	733	4,388	2,793	3,875	11,789
2002	1,236	07/08	655	827	849	879	865	896	936	935	950	979	1029	940	927	11,667	0	11,667	655	4,316	2,821	3,875	11,667
2003	1,191	08/09	703	787	834	862	897	878	920	957	926	999	981	1018	922	11,684	0	11,684	703	4,258	2,803	3,920	11,684
2004	1,248	09/10	734	857	812	842	874	905	908	929	964	1006	1015	968	996	11,810	0	11,810	734	4,290	2,801	3,985	11,810
2005	1,234	10/11	685	880	874	835	874	888	944	933	942	1020	1000	986	964	11,825	0	11,825	685	4,351	2,819	3,970	11,825
2006	1,150	11/12	706	844	898	897	851	889	903	953	934	978	995	978	996	11,822	0	11,822	706	4,379	2,790	3,947	11,822
2007	1,155	12/13	692	861	850	895	921	850	916	910	937	942	966	975	972	11,687	0	11,687	692	4,377	2,763	3,855	11,687
2008	1,123	13/14	647	832	884	876	918	921	868	929	890	999	945	966	991	11,666	0	11,666	647	4,431	2,687	3,901	11,666
2009	1,177	14/15	663	812	859	886	878	928	962	889	939	925	979	939	965	11,624	0	11,624	663	4,363	2,790	3,808	11,624
2010	1,035	15/16	615	831	857	875	895	870	951	941	890	942	913	956	947	11,483	0	11,483	615	4,328	2,782	3,758	11,483
2011	1,049	16/17	672	788	876	908	878	905	893	967	949	927	946	904	976	11,589	0	11,589	672	4,355	2,809	3,753	11,589
2012	1,001	17/18	891 <sup>1</sup>	853	818	939	931	908	917	928	979	992	931	940	901	11,928	0	11,928	891	4,449	2,824	3,764	11,928
2013	1,032	18/19	857	915	863	841	931	945	931	916	919	979	1007	919	940	11,963	0	11,963	857	4,495	2,766	3,845	11,963

<sup>1</sup> 17/18 Implementation year for Full-Day Kindergarten

**WEST CHESTER AREA SCHOOL DISTRICT**

**PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2019**

	<i>East Bradford</i>	<i>East Goshen</i>	<i>Exton</i>	<i>Fern Hill</i>	<i>Glen Acres</i>	<i>Hillsdale</i>	<i>M.C. Howse</i>	<i>Penn. Wood</i>	<i>Starkweather</i>	<i>Westtown-Thornbury</i>	<i>Subtotal</i>	<i>Eggett M.S.</i>	<i>Peitce M.S.</i>	<i>Stetson M.S.</i>	<i>East H.S.</i>	<i>Henderson H.S.</i>	<i>Rustin H.S.</i>	<i>Subtotal</i>	<b>TOTAL</b>	
Full-K	67	56	84	90	99	94	110	63	102	87	852								852	
1	69	58	86	92	102	98	114	65	106	90	880								880	
2	79	81	117	91	112	87	102	87	89	105	950								950	
3	68	68	98	90	93	102	116	83	88	88	894								894	
4	56	81	84	90	88	91	92	84	105	75	846								846	
5	88	65	100	82	104	116	110	100	92	86	943								943	
6												293	380	297					970	970
7												283	380	279					942	942
8												300	338	282					920	920
9															299	316	328		943	943
10															308	362	307		977	977
11															323	328	344		995	995
12															309	288	327		924	924
<b>TOTAL</b>	<b>427</b>	<b>409</b>	<b>569</b>	<b>535</b>	<b>598</b>	<b>588</b>	<b>644</b>	<b>482</b>	<b>582</b>	<b>531</b>	<b>5,365</b>	<b>876</b>	<b>1,098</b>	<b>858</b>	<b>1,239</b>	<b>1,294</b>	<b>1,306</b>	<b>6,671</b>	<b>12,036</b>	

# West Chester Area School District

## Student Market Share Analysis

2009-10   2010-11   2011-12   2012-13   2013-14   2014-15   2015-16   2016-17   2017-18   2018-19

<b>Total Out-of-District</b>	<b>4,763</b>	<b>4,358</b>	<b>4,334</b>	<b>4,322</b>	<b>4,073</b>	<b>4,034</b>	<b>4,164</b>	<b>3,978</b>	<b>3,722</b>	<b>3,484</b>
<b>% of Total</b>	<b>28.7%</b>	<b>26.9%</b>	<b>26.8%</b>	<b>27.0%</b>	<b>25.9%</b>	<b>25.8%</b>	<b>26.6%</b>	<b>25.6%</b>	<b>23.8%</b>	<b>22.6%</b>
<b>Total In-District</b>	<b>11,810</b>	<b>11,825</b>	<b>11,822</b>	<b>11,687</b>	<b>11,666</b>	<b>11,624</b>	<b>11,483</b>	<b>11,589</b>	<b>11,928</b>	<b>11,963</b>
<b>% of Total</b>	<b>71.3%</b>	<b>73.1%</b>	<b>73.2%</b>	<b>73.0%</b>	<b>74.1%</b>	<b>74.2%</b>	<b>73.4%</b>	<b>74.4%</b>	<b>76.2%</b>	<b>77.4%</b>
<b>Total Students</b>	<b>16,573</b>	<b>16,183</b>	<b>16,156</b>	<b>16,009</b>	<b>15,739</b>	<b>15,658</b>	<b>15,647</b>	<b>15,567</b>	<b>15,650</b>	<b>15,447</b>
<b>Share Change Year-to-Year</b>	<b>1.41%</b>	<b>2.54%</b>	<b>0.14%</b>	<b>-0.23%</b>	<b>1.53%</b>	<b>0.16%</b>	<b>-1.14%</b>	<b>1.44%</b>	<b>2.38%</b>	<b>4.03%</b>

<b>WCASD</b>	<b>11,810</b>	<b>11,825</b>	<b>11,822</b>	<b>11,687</b>	<b>11,666</b>	<b>11,624</b>	<b>11,483</b>	<b>11,589</b>	<b>11,928</b>	<b>11,963</b>
Elementary	5,024	5,036	5,085	5,069	5,078	5,026	4,943	5,027	5,340	5,352
<b>% of Total Elementary</b>	<b>59.1%</b>	<b>60.8%</b>	<b>61.1%</b>	<b>61.2%</b>	<b>62.8%</b>	<b>62.6%</b>	<b>61.4%</b>	<b>63.3%</b>	<b>66.7%</b>	<b>68.6%</b>
Secondary	6,786	6,789	6,737	6,618	6,588	6,598	6,540	6,562	6,588	6,611
<b>% of Total Secondary</b>	<b>84.0%</b>	<b>86.0%</b>	<b>86.0%</b>	<b>85.7%</b>	<b>86.1%</b>	<b>86.5%</b>	<b>86.0%</b>	<b>86.1%</b>	<b>86.2%</b>	<b>86.5%</b>

<b>Out-Of-District</b>	<b>4,763</b>	<b>4,358</b>	<b>4,334</b>	<b>4,322</b>	<b>4,073</b>	<b>4,034</b>	<b>4,164</b>	<b>3,978</b>	<b>3,722</b>	<b>3,484</b>
Elementary	<b>3,473</b>	<b>3,253</b>	<b>3,233</b>	<b>3,216</b>	<b>3,005</b>	<b>3,007</b>	<b>3,103</b>	<b>2,918</b>	<b>2,670</b>	<b>2,455</b>
Private	196	171	185	188	181	227	229	193	193	201
<b>% of Total</b>	<b>1.2%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.4%</b>	<b>1.5%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.3%</b>
Religious - Catholic	2,125	1,973	1,850	1,805	1,682	1,618	1,615	1,476	1,329	1,226
<b>% of Total</b>	<b>12.8%</b>	<b>12.2%</b>	<b>11.5%</b>	<b>11.3%</b>	<b>10.7%</b>	<b>10.3%</b>	<b>10.3%</b>	<b>9.5%</b>	<b>8.5%</b>	<b>7.9%</b>
Religious - Other	394	325	375	336	248	270	329	331	303	289
<b>% of Total</b>	<b>2.4%</b>	<b>2.0%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>1.6%</b>	<b>1.7%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>1.9%</b>	<b>1.9%</b>
Charter	536	570	610	656	670	706	717	678	615	510
<b>% of Total</b>	<b>3.2%</b>	<b>3.5%</b>	<b>3.8%</b>	<b>4.1%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>4.6%</b>	<b>4.4%</b>	<b>3.9%</b>	<b>3.3%</b>
Special Education	57	49	48	55	56	36	50	67	62	63
<b>% of Total</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>
CCIU	-	-	-	-	-	-	-	-	-	-
<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Alternative	-	-	-	-	-	-	-	-	-	-
<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Home School	165	165	165	176	168	150	163	173	168	166
<b>% of Total</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.1%</b>	<b>1.1%</b>	<b>1.1%</b>
Secondary	<b>1,290</b>	<b>1,105</b>	<b>1,101</b>	<b>1,106</b>	<b>1,068</b>	<b>1,027</b>	<b>1,061</b>	<b>1,060</b>	<b>1,052</b>	<b>1,029</b>
Private	49	33	39	46	35	40	38	36	40	44
<b>% of Total</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.3%</b>
Religious - Catholic	939	814	803	819	762	725	812	784	768	727
<b>% of Total</b>	<b>5.7%</b>	<b>5.0%</b>	<b>5.0%</b>	<b>5.1%</b>	<b>4.8%</b>	<b>4.6%</b>	<b>5.2%</b>	<b>5.0%</b>	<b>4.9%</b>	<b>4.7%</b>
Religious - Other	142	140	123	98	84	93	82	75	77	73
<b>% of Total</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.5%</b>
Charter	-	-	-	-	-	-	-	-	-	-
<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Special Education	-	-	-	-	-	-	-	-	-	-
<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
CCIU	97	77	97	84	125	106	94	107	136	146
<b>% of Total</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.6%</b>	<b>0.7%</b>	<b>0.9%</b>	<b>0.9%</b>
Alternative	63	41	39	59	62	63	35	58	31	39
<b>% of Total</b>	<b>0.4%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.4%</b>	<b>0.2%</b>	<b>0.3%</b>
Home School	-	-	-	-	-	-	-	-	-	-
<b>% of Total</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

<b>TOTAL NO. STUDENTS</b>	<b>16,573</b>	<b>16,183</b>	<b>16,156</b>	<b>16,009</b>	<b>15,739</b>	<b>15,658</b>	<b>15,647</b>	<b>15,567</b>	<b>15,650</b>	<b>15,447</b>
Elementary	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807
Secondary	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640

<b>TOTAL NO OF BIRTHS (AGE 5)</b>	1,248	1,234	1,150	1,155	1,123	1,177	1,035	1,049	1,001	1,032
<b>TOTAL NO. STUDENTS</b>	<b>16,573</b>	<b>16,183</b>	<b>16,156</b>	<b>16,009</b>	<b>15,739</b>	<b>15,658</b>	<b>15,647</b>	<b>15,567</b>	<b>15,650</b>	<b>15,447</b>
Elementary	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807
Secondary	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640

<b>Facility Breakdown</b>										
<b>% Public</b>	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%	77.4%
<b>Schools Facilities Not WCASD</b>										
% Private	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%	1.5%	1.5%	1.6%
% Religious	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%	17.1%	15.8%	15.0%
% Charter	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%
% Special Education	0.3%	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%
% CCIU	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%
% Alternative	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%
% Home School	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**WEST CHESTER AREA SCHOOL DISTRICT  
STUDENTS ATTENDING OUTSIDE WCASD**

Enrollment As of 9/30:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<b><u>CHARTER SCHOOLS:</u></b>																
21st Century	9	7	14	13	13	11	15	11	13	10	12	11	6	7	11	15
Achievement House	-	-	1	1	2	0	1	1	1	-	-	1	1	0	2	1
Agora Cyber School	-	-	-	-	3	10	4	5	10	11	10	4	4	3	8	7
Avon Grove Charter School	-	-	-	2	1	3	2	3	0	1	1	1	1	3	4	2
Chester Community	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-
Chester County Family Academy	48	39	27	26	27	32	39	29	26	34	50	54	96	77	59	47
Collegium Charter School	338	374	326	314	323	347	359	359	405	423	437	479	473	479	407	318
Connection	-	3	8	8	9	6	7	9	10	14	14	12	20	14	7	16
Education Plus	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-
Graystone Academy	1	-	2	2	2	-	9	3	6	3	-	-	-	-	-	-
Insight PA Cyber Charter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
PA Cyber School	4	4	15	12	14	12	14	16	18	18	15	15	7	5	1	2
PA Leadership	-	-	6	27	51	52	56	80	87	115	112	110	87	77	106	91
PA Virtual	6	6	13	26	26	33	23	15	18	10	9	9	7	11	2	1
PD Learning Center	-	-	-	-	-	1	-	-	-	-	1	1	1	-	-	2
Reach Cyber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	4
Renaissance Academy	8	8	6	9	6	6	9	8	10	5	5	6	5	2	3	3
Sankofa	-	-	-	5	9	6	12	15	6	4	3	-	-	-	-	-
Souderton	-	-	-	-	-	-	-	-	-	-	1	3	2	-	2	0
Alternative Programs (Regular)	33	37	43	41	50	50	47	36	35	32	14	8	14	11	16	5
Alternative Programs (Special)	151	153	130	140	185	185	158	177	180	192	170	142	145	167	160	159
Chester County Center for Arts & Technology (FTEs)	50	51	61	98	68	69	73	71	82	84	76	80	89	87	80	89
<b>TOTALS</b>	<b>648</b>	<b>682</b>	<b>652</b>	<b>724</b>	<b>789</b>	<b>824</b>	<b>828</b>	<b>838</b>	<b>907</b>	<b>956</b>	<b>930</b>	<b>936</b>	<b>965</b>	<b>943</b>	<b>871</b>	<b>763</b>

## WEST CHESTER AREA SCHOOL DISTRICT

### Student Population by Race

<u>Fiscal Year</u>	<u>American Indian</u>	<u>% of Total</u>	<u>Asian</u>	<u>% of Total</u>	<u>Black</u>	<u>% of Total</u>	<u>Hispanic</u>	<u>% of Total</u>	<u>White</u>	<u>% of Total</u>	<u>Multi</u>	<u>% of Total</u>	<u>Total</u>
1999-00	2	0.02%	371	3.17%	1,041	8.89%	388	3.31%	9,909	84.61%	n/a	n/a	11,711
2000-01	14	0.12%	413	3.56%	983	8.46%	361	3.11%	9,842	84.75%	n/a	n/a	11,613
2001-02	16	0.14%	417	3.65%	899	7.86%	354	3.10%	9,746	85.25%	n/a	n/a	11,432
2002-03	9	0.08%	484	4.18%	945	8.15%	376	3.24%	9,776	84.35%	n/a	n/a	11,590
2003-04	9	0.08%	537	4.61%	861	7.39%	392	3.37%	9,847	84.55%	n/a	n/a	11,646
2004-05	7	0.06%	554	4.74%	879	7.53%	437	3.74%	9,799	83.92%	n/a	n/a	11,676
2005-06	7	0.06%	621	5.30%	865	7.38%	460	3.92%	9,769	83.34%	n/a	n/a	11,722
2006-07	7	0.06%	648	5.50%	858	7.28%	477	4.05%	9,799	83.12%	n/a	n/a	11,789
2007-08	4	0.03%	672	5.76%	851	7.29%	488	4.18%	9,652	82.73%	n/a	n/a	11,667
2008-09	15	0.13%	700	5.99%	797	6.82%	524	4.48%	9,648	82.57%	n/a	n/a	11,684
2009-10	13	0.11%	756	6.40%	815	6.90%	567	4.80%	9,659	81.79%	n/a	n/a	11,810
2010-11	12	0.10%	766	6.48%	805	6.81%	595	5.03%	9,647	81.58%	n/a	n/a	11,825
2011-12	11	0.09%	783	6.62%	761	6.43%	664	5.61%	9,608	81.24%	n/a	n/a	11,827
2012-13	5	0.04%	813	6.96%	731	6.26%	685	5.86%	9,421	80.65%	27	0.23%	11,682
2013-14	5	0.04%	828	7.10%	709	6.08%	728	6.24%	9,332	80.03%	58	0.50%	11,660
2014-15	5	0.04%	837	7.20%	642	5.53%	774	6.66%	9,272	79.81%	88	0.76%	11,618
2015-16	4	0.03%	865	7.54%	617	5.38%	792	6.90%	9,110	79.36%	91	0.79%	11,479
2016-17	4	0.03%	922	7.96%	586	5.06%	861	7.44%	9,035	78.04%	170	1.47%	11,578
2017-18	4	0.03%	1,032	8.66%	575	4.82%	930	7.80%	9,147	76.72%	234	1.96%	11,922
2018-19	4	0.03%	1,027	8.58%	534	4.46%	997	8.33%	9,101	76.08%	300	2.51%	11,963

**West Chester Area School District  
 Minority Student/Professional Distribution  
 (including part-time)  
 2018-2019 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%	
<b>2011-2012</b>															
<b>DISTRICT TOTALS</b>	Students	11827.0	9608.0	81.24%	761.0	6.4%	664.0	5.6%	783.0	6.6%	11.0	0.1%	--	--	
	Prof. Emp	916.5	847.5	92.47%	48.0	5.2%	10.0	1.1%	11.0	1.2%	0.0	0.0%	--	--	
	Admin	56.0	46.0	82.14%	9.0	16.1%	0.0	0.0%	1.0	1.8%	0.0	0.0%	--	--	
<b>2012-2013</b>															
<b>DISTRICT TOTALS</b>	Students	11682.0	9421.0	80.65%	731.0	6.3%	685.0	5.9%	813.0	7.0%	5.0	0.0%	27.0	0.2%	
	Prof. Emp.	911.3	847.3	92.98%	45.0	4.9%	9.0	1.0%	10.0	1.1%	0.0	0.0%	0.0	0.0%	
	Admin.	57.0	46.0	80.70%	10.0	17.5%	0.0	0.0%	1.0	1.8%	0.0	0.0%	0.0	0.0%	
<b>2013-2014</b>															
<b>DISTRICT TOTALS</b>	Students	11660.0	9332.0	80.0%	709.0	6.1%	728.0	6.2%	828.0	7.1%	5.0	0.0%	58.0	0.5%	
	Prof. Emp.	921.7	861.7	93.49%	41.0	4.4%	9.0	1.0%	10.0	1.1%	0.0	0.0%	0.0	0.0%	
	Admin.	57.0	47.0	82.46%	9.0	15.8%	0.0	0.0%	1.0	1.8%	0.0	0.0%	0.0	0.0%	
<b>2014-2015</b>															
<b>DISTRICT TOTALS</b>	Students	11618.0	9272.0	79.81%	642.0	5.53%	774.0	6.66%	837.0	7.20%	5.0	0.04%	88.0	0.76%	
	Prof. Emp	933.5	877.5	94.00%	38.0	4.07%	8.0	0.86%	8.0	0.86%	0.0	0.00%	2.0	0.21%	
	Admin	57.0	48.0	84.21%	8.0	14.04%	0.0	0.00%	1.0	1.75%	0.0	0.00%	0.0	0.00%	
<b>2015-2016</b>															
<b>DISTRICT TOTALS</b>	Students	11479.0	9110.0	79.36%	617.0	5.38%	792.0	6.90%	865.0	7.54%	4.0	0.03%	91.0	0.79%	
	Prof. Emp	1080.0	1020.0	94.44%	42.0	3.89%	8.0	0.74%	8.0	0.74%	0.0	0.00%	2.0	0.19%	
	Admin	58.0	47.0	81.03%	10.0	17.24%	0.0	0.00%	1.0	1.72%	0.0	0.00%	0.0	0.00%	
<b>2016-2017</b>															
<b>DISTRICT TOTALS</b>	Students	11578.0	9035.0	78.04%	586.0	5.06%	861.0	7.44%	922.0	7.96%	4.0	0.03%	170.0	1.47%	
	Prof. Emp	942.0	887.0	94.16%	39.0	4.14%	8.0	0.85%	8.0	0.85%	0.0	0.00%	0.0	0.00%	
	Admin	59.0	47.0	79.66%	11.0	18.64%	0.0	0.00%	1.0	1.69%	0.0	0.00%	0.0	0.00%	
<b>2017-2018</b>															
<b>DISTRICT TOTALS</b>	Students	11922.0	9147.0	76.72%	575.0	4.82%	930.0	7.80%	1032.0	8.66%	4.0	0.03%	234.0	1.96%	
	Prof. Emp	952.0	894.0	93.91%	43.0	4.52%	2.0	0.21%	7.0	0.74%	0.0	0.00%	6.0	0.63%	
	Admin	56.0	44.0	78.57%	11.0	19.64%	0.0	0.00%	1.0	1.79%	0.0	0.00%	0.0	0.00%	
<b>2018-2019</b>															
<b>DISTRICT TOTALS</b>	Students	11963.0	9101.0	76.08%	534.0	4.46%	997.0	8.33%	1027.0	8.58%	4.0	0.03%	300.0	2.51%	
	Prof. Emp	936.0	883.0	94.34%	42.0	4.49%	1.0	0.11%	5.0	0.53%	0.0	0.00%	5.0	0.53%	
	Admin	55.0	44.0	80.00%	10.0	18.18%	0.0	0.00%	1.0	1.82%	0.0	0.00%	0.0	0.00%	

Student data based on PIMS Student Snapshot for October 1st Enrollment 2018-2019  
 Staff data based in Finance Plus data accessed on October 1, 2018

## WEST CHESTER AREA SCHOOL DISTRICT

### Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
1997/98	11,615.08	12,986.69
1998/99	11,746.00	13,172.46
1999/00	11,858.99	13,333.56
2000/01	11,923.95	13,455.67
2001/02	11,923.29	13,480.61
2002/03	12,144.93	13,824.54
2003/04	12,172.42	13,905.67
2004/05	12,202.01	13,971.96
2005/06	12,243.78	14,034.76
2006/07	12,352.83	14,169.81
2007/08	12,360.75	14,219.97
2008/09	12,454.08	14,310.42
2009/10	12,493.92	14,387.07
2010/11	12,495.06	14,398.65
2011/12	12,535.29	14,424.05
2012/13	12,475.70	14,333.43
2013/14	12,479.30	14,379.45
2014/15	12,401.55	14,233.88
2015/16	12,289.42	14,149.56
2016/17	12,433.59	14,291.81

**Average Daily Membership:** The aggregate number of school days represented by all the pupils on the active roll divided by the number of days school is in session

**Weighted Average Daily Membership:** The number derived by multiplying the ADM figures by weights at each level of instruction.



# WEST CHESTER AREA SCHOOL DISTRICT

## STUDENT DEMOGRAPHICS

<b>Enrollment of Racial/Ethnic Groups</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
White (%)	76.1	76.7	77.9	79.3	80.0	80.7	81.2	81.6	81.2	82.5
Black (%)	4.5	4.8	5.1	5.4	6.1	6.3	6.4	6.8	6.4	6.8
Hispanic (%)	8.3	7.8	7.4	6.9	6.2	5.9	5.6	5	5.6	4.5
Asian/Pacific Islander (%)	8.6	8.6	8.0	7.5	7.1	6.8	6.6	6.5	6.6	6.0
American Indian/Alaska Native (%)	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Multi-Racial	2.5	2.0	1.5	0.8	0.5	0.2	-	-	-	-
<b>Enrollment of Students with Special Needs</b>										
Economically Disadvantaged (%)	15.9	13.4	12.9	12.5	12.7	11.4	11.2	9.8	8.5	n/a
English Language Learners (%)	4.0	2.9	2.8	2.6	2.1	2.4	3.1	2.8	3.2	n/a
Students with Disabilities (%)	13.0	11.9	12.3	12.7	12.8	13.0	11.0	13.4	11.4	n/a
<b>Enrollment Distribution by Gender</b>										
Female (%)	48.5	48.5	48.5	48.3	48.5	48.4	48.1	48.5	48.1	48.0
Male (%)	51.5	51.5	51.5	51.7	51.5	51.6	51.9	51.5	51.9	52.0
<b>Enrollment Distribution by Grade</b>										
Pre-K (%)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kindergarten (%)	7.2	7.5	5.8	5.3	5.6	5.9	5.9	5.7	5.9	6.0
Grade 1 (%)	7.6	7.1	6.8	7.2	7.0	7.4	7.1	7.4	7.1	6.7
Grade 2 (%)	7.2	6.8	7.6	7.5	7.4	7.3	7.6	7.4	7.6	7.1
Grade 3 (%)	7.0	7.9	7.8	7.6	7.6	7.7	7.6	7.1	7.6	7.4
Grade 4 (%)	7.8	7.8	7.6	7.8	7.6	7.9	7.2	7.4	7.2	7.7
Grade 5 (%)	7.9	7.6	7.8	7.6	8.0	7.3	7.5	7.5	7.5	7.5
Grade 6 (%)	7.8	7.7	7.7	8.3	8.3	7.8	7.6	8	7.6	7.9
Grade 7 (%)	7.7	7.8	8.3	8.2	7.6	7.8	8.1	7.9	8.1	8.2
Grade 8 (%)	7.7	8.2	8.2	7.8	8.1	8.0	7.9	8	7.9	7.9
Grade 9 (%)	8.2	8.3	8.0	8.2	8.0	8.1	8.3	8.6	8.3	8.5
Grade 10 (%)	8.4	7.8	8.2	8.0	8.4	8.3	8.4	8.5	8.4	8.4
Grade 11 (%)	7.7	7.9	7.8	8.3	8.1	8.3	8.3	8.4	8.3	8.8
Grade 12 (%)	7.9	7.6	8.4	8.2	8.3	8.3	8.5	8.1	8.5	7.9
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
<b>Student Proficiency on State Reading/ELA/Lit Tests</b>										
Grade 3 Reading Proficiency (%)	81.3	83.1	80.3	80.8	89.0	88.0	89.5	91	89.9	89.2
Grade 4 Reading Proficiency (%)	79.4	86.8	82.0	83.9	87.0	88.0	93.5	93.3	89.2	87.1
Grade 5 Reading Proficiency (%)	83.0	83.4	83.9	84.6	84.0	84.0	90.9	87.7	83.6	82.6
Grade 6 Reading Proficiency (%)	82.3	83.0	81.3	83.0	85.0	82.0	86.4	89.8	86.1	83.8
Grade 7 Reading Proficiency (%)	80.6	79.3	86.4	82.6	88.0	87.0	92.9	90.7	88.1	84.9
Grade 8 Reading Proficiency (%)	79.6	80.8	79.6	80.3	92.0	92.0	94.6	95.8	93.5	92.7
Grade 11 Reading Proficiency (%)	87.2	84.8	92.7	90.2	89.0	89.0	82.6	84.2	79.2	77.7
<b>Student Proficiency on State Math Tests*</b>										
Grade 3 Math Proficiency (%)	73.8	72.5	72.6	71.4	93.0	92.0	93.2	93.7	94.1	91.1
Grade 4 Math Proficiency (%)	67.8	73.0	72.8	71.5	93.0	93.0	97.3	95.8	97.8	92.9
Grade 5 Math Proficiency (%)	70.4	71.0	72.3	73.6	87.0	88.0	91.2	90.2	92.3	89.8
Grade 6 Math Proficiency (%)	57.6	59.0	63.7	59.7	89.0	88.0	91.5	90.6	88.4	83.1
Grade 7 Math Proficiency (%)	57.9	60.7	64.4	59.2	89.0	88.0	90	88.4	89.1	80.4
Grade 8 Math Proficiency (%)	48.4	56.4	52.3	51.8	89.0	86.0	89.1	86.5	88.8	83.5
Grade 11 Math Proficiency (%)	89.6	88.6	91.1	88.7	86.0	82.0	73.7	76.5	71.7	70.7

Information gathered from: PDE enrollment and PSSA data

\* Math proficiency levels changed by PDE in 2015.

# WEST CHESTER AREA SCHOOL DISTRICT

## STUDENT PERFORMANCE

### Student Performance -

<b>Math and Reading</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Reading Proficiency (%)	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5
Math Proficiency (%)*	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6

### Reading/ELA Proficiency by Subgroup (%)

All Students	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5
White	84.4	86.2	87.0	86.0	91.0	91.0	92.4	92.8	90.1	89.5
Black	61.6	70.8	64.0	62.0	67.0	66.0	73.2	75.7	65.9	64.0
Hispanic	49.3	53.7	48.0	49.0	61.0	60.0	62.4	57.5	52.7	46.9
Asian/Pacific Islander	90.9	91.9	94.0	94.0	96.0	95.0	94.5	94.4	93.4	93.3
American Indian/Alaska Native	75.0	100.0	100.0	100.0	n.a	n.a	n.a.	n.a.	n.a.	n.a.
Multi-Racial	82.3	88.2	79.0	69.0	68.0	n.a	n.a.	n.a.	n.a.	n.a.
Female	85.9	87.8	87.0	88.0	90.0	90.0	92.7	92.1	89.5	89.8
Male	76.6	79.4	79.0	79.0	85.0	84.0	87.3	88.6	84.7	83.4
Economically Disadvantaged	53.7	58.4	56.0	55.0	65.0	63.0	67.2	65.0	58.8	54.6
English Language Learners	27.8	18.1	14.0	13.0	25.0	30.0	33.9	20.3	25.3	33.1
Students with Disabilities	38.7	41.4	41.0	39.0	52.0	50.0	66.4	66.2	58.8	49.2
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

### Math Proficiency by Subgroup (%)\*

All Students	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6
White	65.4	69.0	71.0	67.0	92.0	91.0	91.1	90.8	90.8	88.5
Black	36.7	40.1	38.0	33.0	66.0	63.0	70.4	69.7	67.9	58.4
Hispanic	29.9	35.4	30.0	32.0	67.0	65.0	68.5	61.2	62.3	55.2
Asian/Pacific Islander	84.2	84.5	88.0	87.0	98.0	97.0	97.0	96.0	97.4	94.4
American Indian/Alaska Native	75.0	66.7	66.0	50.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	54.2	58.0	57.0	57.0	73.0	n.a.	n.a.	n.a.	n.a.	n.a.
Female	63.0	66.8	68.0	65.0	89.0	89.0	89.8	88.8	89.2	85.9
Male	62.3	65.8	68.0	65.0	89.0	87.0	88.6	88.3	88.0	85.2
Economically Disadvantaged	33.2	35.9	36.0	32.0	69.0	66.0	71.7	66.0	67.9	58.6
English Language Learners	20.7	12.6	14.0	12.0	42.0	40.0	46.9	39.1	49.6	48.6
Students with Disabilities	26.4	28.0	25.0	25.0	54.0	52.0	65.6	62.6	67.3	53.5
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

### Overall Proficiency in Reading and Math

Reading and Math Proficiency (%)	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1
----------------------------------	------	------	------	------	------	------	------	------	------	------

### Overall Proficiency - Reading/ELA and Math by Subgroup (%)

All Students	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1
White	74.9	77.6	79.0	76.5	91.5	91.0	91.8	91.8	90.5	89.0
Black	49.2	55.5	51.0	47.5	66.5	64.5	71.8	72.7	66.9	61.2
Hispanic	39.6	44.6	39.0	40.5	64.0	62.5	65.5	59.4	57.5	51.1
Asian/Pacific Islander	87.6	88.2	91.0	90.5	97.0	96.0	95.8	95.2	95.4	93.9
American Indian/Alaska Native	75.0	83.4	83.0	75.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	68.3	73.1	68.0	63.0	70.5	n.a.	n.a.	n.a.	n.a.	n.a.
Female	74.5	77.3	77.5	76.5	89.5	89.5	91.3	90.5	89.4	87.9
Male	69.5	72.6	73.5	72.0	87.0	85.5	88.0	88.5	86.4	84.3
Economically Disadvantaged	43.5	47.2	46.0	43.5	67.0	64.5	69.5	65.5	63.4	56.6
English Language Learners	24.3	15.4	14.0	12.5	33.5	35.0	40.4	29.7	37.5	40.9
Students with Disabilities	32.6	34.7	33.0	32.0	53.0	51.0	66.0	64.4	63.1	51.4
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Information gathered from: PDE PSSA data

\* Math proficiency levels changed by PDE in 2015.

# WEST CHESTER AREA SCHOOL DISTRICT

## COMMONWEALTH AID RATIO

<u>YEAR</u>	<u>AID RATIO</u>	<u>CARF*</u>
1995-96	15.00	27.54
1996-97	15.00	27.54
1997-98	15.00	27.54
1998-99	15.00	27.54
1999-00	15.00	27.54
2000-01	15.00	27.54
2001-02	15.00	27.54
2002-03	15.00	27.54
2003-04	15.00	27.54
2004-05	15.00	27.54
2005-06	15.00	27.54
2006-07	15.00	27.54
2007-08	15.00	27.54
2008-09	15.00	27.54
2009-10	15.00	27.54
2010-11	15.00	27.54
2011-12	15.00	27.54
2012-13	15.00	27.54
2013-14	15.00	27.54
2014-15	15.00	27.54
2015-16	15.00	27.54
2015-16	15.00	27.54
2016-17	15.00	27.54
2017-18	15.00	27.54

\* Capital Appropriations Reimbursement Fraction. This is the percentage of Commonwealth reimbursement on approved building projects.

# WEST CHESTER AREA SCHOOL DISTRICT

## CONSUMER PRICE INDEX and ACT 1 INDEX

SAWW CALC YEAR	ANNUAL % INC SAWW	SAWW 3 Year Average	ECI FY	% INC ECI	INDEX (unadjusted)	FOR USE IN	CPI CALC @ 6/30	
1992	5.7%	N/A	FY92-93	3.2%	4.5%	FY94-95	1993	2.0%
1993	1.8%	N/A	FY93-94	2.5%	2.2%	FY95-96	1994	2.7%
1994	2.6%	N/A	FY94-95	2.9%	2.8%	FY96-97	1995	2.4%
1995	3.6%	N/A	FY95-96	2.4%	3.0%	FY97-98	1996	2.5%
1996	3.8%	N/A	FY96-97	2.1%	3.0%	FY98-99	1997	2.3%
1997	4.2%	N/A	FY97-98	2.2%	3.2%	FY99-00	1998	1.1%
1998	4.8%	N/A	FY98-99	2.8%	3.8%	FY00-01	1999	2.5%
1999	3.6%	N/A	FY99-00	3.4%	3.5%	FY01-02	2000	2.5%
2000	4.0%	N/A	FY00-01	3.0%	3.5%	FY02-03	2001	3.3%
2001	2.7%	N/A	FY01-02	3.1%	2.9%	FY03-04	2002	2.1%
2002	2.3%	N/A	FY02-03	4.2%	3.3%	FY04-05	2003	1.8%
2003	3.3%	N/A	FY03-04	2.9%	3.1%	FY05-06	2004	4.4%
2004	4.2%	N/A	FY04-05	3.5%	3.9%	FY06-07	2005	3.4%
2005	2.8%	N/A	FY05-06	4.0%	3.4%	FY07-08	2006	4.4%
2006	4.3%	N/A	FY06-07	4.5%	4.4%	FY08-09	2007	1.6%
2007	4.6%	N/A	FY07-08	3.6%	4.1%	FY09-10	2008	5.2%
2008	2.7%	N/A	FY08-09	3.0%	2.9%	FY10-11	2009	-2.0%
2009	0.9%	N/A	FY09-10	1.9%	1.4%	FY11-12	2010	1.9%
2010	2.1%	N/A	FY10-11	1.3%	1.7%	FY12-13	2011	2.8%
2011	2.8%	2.0%	FY11-12	1.4%	1.7%	FY13-14	2012	1.3%
2012	3.0%	2.6%	FY12-13	1.5%	2.1%	FY14-15	2013	1.5%
2013	1.5%	2.4%	FY13-14	1.6%	1.9%	FY15-16	2014	1.8%
2014	3.0%	2.5%	FY14-15	2.1%	2.4%	FY16-17	2015	0.2%
2015	3.2%	2.6%	FY15-16	2.4%	2.5%	FY17-18	2016	0.1%
2016	0.5%	2.2%	FY16-17	2.7%	2.4%	FY18-19	2017	0.7%
2017	3.0%	2.2%	FY17-18	2.5%	2.3%	FY19-20	2018	1.9%

1. Prior to 2013-14, Act 1 Index was average of SAWW and ECI
2. Effective with the 2013-14 year, Act 1 Index is the average of the (1) ECI and (2) 3-year average of the SAWW.
3. PDE Calculates Act 1 Index by August 15th and publishes by September 1st of each year.
4. The SAWW Index is calculated by PA Department of Labor and Industry from the monthly employment and quarterly wage data reported by Pennsylvania employers covered under the State Unemployment Compensation Law. The Act 1 Index uses the SAWW increase based on wage information that is 2.5 years old. SAWW information released in June of each year. Act 6 of 2011 changed SAWW calculation to a 36-month from a 12-month.
5. The ECI Index is calculated by the US Department of Labor based on the annual increase in national wages and benefits for all workers. The Act 1 Index uses the ECI increase based on wage and benefit information that is 2 years old. The ECI increase is released the month following each quarter.

Data provided by U.S. Bureau of Labor Statistics and PA Department of Labor & Industry

# WEST CHESTER AREA SCHOOL DISTRICT

## DISTRICT DEMOGRAPHICS

	<u>2000 Census</u>	<u>2010 Census</u>
<b>Adult Education Levels</b>		
Adults with at Least a High School Diploma (%)	95.30%	96.80%
Adults with at Least a Bachelor's Degree (%)	56.60%	56.60%
<b>Number of Households</b>		
Households with Children (%)	32.0%	31.2%
<b>Household Income</b>		
Median	\$68,189	\$81,174
<b>Household Income Distribution (%)</b>		
Less than \$15,000	4.4%	6.8%
\$15,000-\$24,999		6.4%
\$15,000-\$29,999	7.9%	
\$25,000-34,999		6.9%
\$30,000-\$49,999	14.3%	
\$35,000-\$49,999		8.4%
\$50,000-\$74,999	16.3%	17.4%
\$75,000-\$99,999	14.5%	16.0%
\$100,000-\$149,999	20.7%	16.7%
\$150,000 or More	21.8%	21.4%
<b>Population</b>		
Population	101,220	109,281
Median Age	35	37.3
<b>Population Distribution by Age (%)</b>		
4 Years or Younger	5.90%	6.30%
5-19 Years	17.60%	20.60%
20-44 Years	38.30%	36.30%
45-64 Years	26.70%	25.20%
65 Years or Older	11.50%	11.60%

Data from National Center of Education Statistics

# WEST CHESTER AREA SCHOOL DISTRICT

## DISTRICT FACILITIES

<u>Building</u>	<u>Original Construction Date</u>	<u>Addition and/or Renovation Date</u>	<u>Grades</u>	<u>Site Area (Acres)</u>	<u>Building Sq. Ft.</u>	<u>Sept. 30th 2018 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	123.20	283,000	1,295
<i>East High School</i>	1973	1976/92/93/2004	9-12	62.60	314,453	1,254
<i>East/Fugett Athletic Fields</i>	2004	-	-	43.35	-	-
<i>Henderson High School</i>	1951	1956/64/76/94/98/2004	9-12	30.56	287,351	1,296
<i>Henderson-North Campus Athletics</i>	2006	-	-	28.40	-	-
<i>E. N. Peirce Middle School</i>	1963	1998/2001/03	6-8	26.70	136,250	1,021
<i>G. A. Stetson Middle School</i>	1959	1961/98/2003/07	6-8	38.40	134,857	875
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	868
<i>East Bradford Elementary</i>	1958	1966/70/89/2013	K-5	18.20	58,367	435
<i>East Goshen Elementary</i>	1955	1960/64/67/95/2001	K-5	20.80	67,832	415
<i>Exton Elementary</i>	1940	1953/57/91/92/93/2000	K-5	13.10	66,265	564
<i>Fern Hill Elementary</i>	1955	1960/89/2016	K-5	20.00	64,555	538
<i>Glen Acres Elementary</i>	1966	1997	K-5	11.70	59,931	582
<i>Hillsdale Elementary</i>	1976	2007	K-5	19.10	70,631	595
<i>Mary C. Howse Elementary</i>	1962	1965/97	K-5	15.24	65,287	620
<i>Penn Wood Elementary</i>	1966	1970/89/2001/12	K-5	18.60	64,350	502
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	578
<i>Westtown-Thornbury Elementary</i>	1954	1956/89/2012	K-5	11.70	55,556	520
<b>Facilities &amp; Operations Center</b>	1999	-	-	3.20	24,588	-
<b>Spellman Education Center</b>	1988	2017	Admin	3.32	42,000	-
<b>Spellman Administration</b>	1924	1952/55/77/99	Admin	17.60	42,845	-
				563.67	2,076,552	11,958

\* Fugett acreage included in East HS site area

# WEST CHESTER AREA SCHOOL DISTRICT

## PERSONAL INCOME LEVEL

<u>REIMBURSEMENTS PAYABLE IN SCHOOL YEAR</u>	<u>% INCREASE OVER PREVIOUS YEAR</u>	<u>ACTUAL YEAR</u>	
1995-96	1,794,992,384	5.8%	1993
1996-97	1,824,146,617	1.6%	1994
1997-98	2,056,655,203	12.7%	1995
1998-99	2,218,789,144	7.9%	1996
1999-00	2,344,359,197	5.7%	1997
2000-01	2,445,118,565	4.3%	1998
2001-02	2,757,247,338	12.8%	1999
2002-03	2,989,805,867	8.4%	2000
2003-04	2,960,270,819	-1.0%	2001
2004-05	3,095,793,389	4.6%	2002
2005-06	3,160,096,281	2.1%	2003
2006-07	3,488,945,787	10.4%	2004
2007-08	3,619,234,282	3.7%	2005
2008-09	3,884,233,497	7.3%	2006
2009-10	4,643,670,427	19.6%	2007
2010-11	4,451,051,840	-4.1%	2008
2011-12	4,516,763,910	1.5%	2009
2012-13	4,599,671,765	1.8%	2010
2013-14	4,245,577,671	-7.7%	2011
2014-15	4,698,094,232	10.7%	2012
2015-16	4,502,829,867	-4.2%	2013
2016-17	4,980,850,893	10.6%	2014
2017-18	5,035,785,968	1.1%	2015
2018-19	5,106,608,693	1.4%	2016

\* Valuation of personal income revised to exclude out-of-state earnings

**WEST CHESTER AREA SCHOOL DISTRICT**  
**Trends in Population, Market Value and Personal Income**

	<b>West Chester Area School District Population</b>	(3)	<b>Chester County Population</b>	(1)	<b>Pennsylvania Population</b>	(1)	<b>United States Population</b>	(1)
1970	54,210		277,746		11,758,458		203,302,031	
1980	64,517		316,660		11,855,687		226,542,199	
1990	81,172		376,396		11,881,643		248,709,873	
2000	94,114		433,501		12,281,054		281,421,906	
2010	100,659		498,886		12,702,379		308,745,538	
2011 *	101,943		503,652		12,742,811		311,644,280	
2012 *	102,353		506,278		12,768,034		313,993,272	
2013 *	102,688		509,396		12,778,450		316,234,505	
2014 *	103,423		512,899		12,790,341		318,622,525	
2015 *	103,890		515,253		12,791,124		321,039,839	
2016 *	103,647		516,312		12,787,085		323,405,935	
2017 *	103,601		519,293		12,805,537		325,719,178	

\* As estimated by US Census Bureau

	<b>West Chester Area School District Market Value</b>	<b>West Chester Area School District Adjusted Personal Income</b>	<b>Pennsylvania Market Value</b>	<b>Pennsylvania Adjusted Personal Income</b>	(2)
2007	\$9,697,033,700	\$4,643,670,427	\$619,322,425,100	\$281,225,923,639	
2008	\$11,064,906,900	\$4,451,051,840	\$691,149,996,700	\$284,972,235,557	
2009	\$11,151,776,000	\$4,217,565,767	\$699,875,265,754	\$269,983,839,121	
2010	\$12,025,290,349	\$4,599,671,765	\$753,847,457,918	\$285,034,294,226	
2011	\$11,993,394,605	\$4,245,577,671	\$756,045,821,766	\$295,345,108,406	
2012	\$12,536,540,439	\$4,698,094,232	\$776,683,657,011	\$312,219,585,188	
2013	\$12,546,941,354	\$4,502,829,867	\$781,362,158,748	\$312,163,745,747	
2014	\$12,786,398,938	\$4,980,850,893	\$801,527,115,725	\$328,242,656,054	
2015	\$12,891,822,543	\$5,035,785,968	\$811,113,654,298	\$342,030,707,410	
2016	\$13,370,341,641	\$5,106,608,693	\$839,594,528,100	\$339,831,330,362	
2017	\$13,559,785,462	Not Available	\$847,630,312,124	Not Available	

(1) Source: US Census

(2) Source: PA Dept of Education

(3) Chester County Planning Commission



# WEST CHESTER AREA SCHOOL DISTRICT

## PER PUPIL ALLOCATION

(Weighted)\*

<u>YEAR</u>	<u>AMOUNT</u>	<u>% INCR. (DECR.)</u>	<u>STUDENT WEIGHTING*</u>					
			<u>P.T.-K</u>	<u>F.T.-K</u>	<u>Elem.</u>	<u>Middle</u>	<u>High</u>	<u>Sp. Ed.</u>
1995-96	134.54	2.7	0.5	-	1.0	1.22	1.36	1.50
1996-97	143.12 [1]	6.4	0.5	-	1.0	1.10	1.36	1.50
1997-98	146.70	2.5	0.5	-	1.0	1.10	1.36	1.50
1998-99	150.00	2.5	0.5	-	1.0	1.10	1.36	1.50
1999-00	150.00	0.0	0.5	-	1.0	1.10	1.36	1.50
2000-01	150.00	0.0	0.5	-	1.0	1.10	1.36	Regular
2001-02	141.00	(2.2)	0.5	-	1.0	1.22	1.36	Regular
2002-03	149.00	5.7	0.5	-	1.0	1.10	1.27	Regular
2003-04	148.00	(0.7)	0.5	-	1.0	1.22	1.32	Regular
2004-05	148.00	0	0.5	-	1.0	1.22	1.32	Regular
2005-06	148.00	0	0.5	1.0	1.0	1.23	1.30	Regular
2006-07	148.00	0	0.5	1.0	1.0	1.24	1.34	Regular
2007-08	150.00	1.4	0.5	1.0	1.0	1.20	1.35	Regular
2008-09	150.00	0	0.5	1.0	1.0	1.26	1.36	Regular
2009-10	150.00	0	0.5	1.0	1.0	1.20	1.42	Regular
2010-11	142.00	(0.05)	0.5	1.0	1.0	1.31	1.43	Regular
2011-12	143.10	0.01	0.5	1.0	1.0	1.21	1.37	Regular
2012-13	134.20	(0.06)	0.5	1.0	1.0	1.19	1.43	Regular
2013-14	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2014-15	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2015-16	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2016-17	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2017-18	134.20	0.00	-	1.0	1.0	1.08	1.41	Regular
2018-19	134.20	0.00	-	1.0	1.0	1.12	1.41	Regular
2019-2020	134.20	0.00	-	1.0	1.0	1.08	1.41	Regular

(1) The 1996-97 factor was increased by \$5.35 for the transfer of the cost of audiovisual repairs from Central Office to the school budgets,

# WEST CHESTER AREA SCHOOL DISTRICT

## TUITION RATE

<u>FISCAL YEAR</u>	<u>AMOUNT</u>	
	<u>ELEMENTARY</u>	<u>SECONDARY</u>
1992-93*	5,568.16	6,269.14
1993-94	5,985.83	6,731.13
1994-95	5,854.50	6,404.53
1995-96	5,879.41	6,452.24
1996-97	5,846.03	6,562.68
1997-98	6,176.31	6,968.60
1998-99	6,110.23	6,868.18
1999-00	6,302.69	7,154.27
2000-01	6,734.87	7,303.49
2001-02	7,163.94	7,702.01
2002-03	7,853.11	8,392.07
2003-04	8,081.16	8,542.26
2004-05	8,620.55	8,772.36
2005-06	9,089.77	9,320.73
2006-07	9,423.41	9,844.46
2007-08	9,840.51	10,241.64
2008-09	10,365.62	10,991.55
2009-10	10,696.00	11,115.17
2010-11	10,750.85	11,225.71
2011-12	10,738.06	11,335.51
2012-13	10,464.60	11,252.62
2013-14	10,691.36	11,658.53
2014-15	11,106.44	11,963.89
2015-16	11,548.24	12,623.44
2016-17	12,066.69	13,427.23
2017-18	12,175.04	13,746.06

\* Tuition Rate methodology revised to calculate a combined rate for special education and regular education.

# WEST CHESTER AREA SCHOOL DISTRICT

## Charter School Tuition Rate

<u>SCHOOL YEAR</u>	<u>PER REGULAR EDUCATION STUDENTS</u>	<u>PER SPECIAL EDUCATION STUDENTS</u>
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
2009-10	\$10,374	\$22,364
2010-11	\$10,188	\$21,870
2011-12	\$10,021	\$21,960
2012-13	\$9,989	\$22,428
2013-14	\$10,292	\$23,496
2014-15	\$10,720	\$24,548
2015-16	\$11,303	\$25,923
2016-17	\$11,737	\$29,636
2017-18	\$12,660	\$29,513
2018-19 *	\$12,621	\$29,565

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

By PDE calculation, rate excludes student transportation, debt service, facilities improvement and federal program expenditures

\* Amount estimated by school district using PDE 363 "Funding for Charter Schools."

# WEST CHESTER AREA SCHOOL DISTRICT

## TAX COLLECTOR RATES

FISCAL YEAR	EARNED INCOME		TRANSFER		DELINQUENT
	TAX	REAL ESTATE TAXES	INTERIM R.E. TAXES	TAXES	R. E. TAXES
1990-91	2.80%	60 cents per bill	60 cents per bill	2%	5%
1991-92	2.80%	60 cents per bill	60 cents per bill	2%	5%
1992-93	2.55%	60 cents per bill	60 cents per bill	2%	5%
1993-94	2.55%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1994-95	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1995-96	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1996-97	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1997-98	1.90%	\$1.00/yr. plus expenses**	\$1.00/yr. plus expenses**	2%	5%
1998-99	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
1999-00	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2000-01	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2001-02	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2002-03	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2003-04	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2004-05	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2005-06	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2006-07	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2007-08	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2008-09	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2009-10	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2010-11	1.90%	\$1.00/yr./50 cents per bill***	\$1.00/yr./50 cents per bill ***	2%	5%
2011-12	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2012-13	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2013-14	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2014-15	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2015-16	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2016-17	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2017-18	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2018-19	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%

\* 25 cents if District collects taxes, and 60 cents if tax collector provides services.

\*\*Reasonable expenses not to exceed 20 cents per tax bill if District collects taxes, and 50 cents if tax collector provides services.

\*\*\*\$1.00 per year plus expenses if District collects taxes, and 50 cents per bill plus expenses if tax collector provides services.

\*\*\*\*\$1.00 per year plus expenses if District collects taxes, and 55 cents per bill plus expenses if tax collector provides services.

# WEST CHESTER AREA SCHOOL DISTRICT

## TEN LARGEST REAL PROPERTY TAXPAYERS (Unaudited)

<u>Name</u>	<u>Township</u>	<u>Type of Property</u>	<u>Assessment</u>	<u>Percent of Total Assessment</u>
Exton Square Inc	West Whiteland	Shopping Mall	77,867,130	0.92%
ARHC WHCCHPAO1 LC	East Goshen	Senior Living Community	41,434,200	0.49%
Main Street at Exton LP	West Whiteland	Shopping Center	33,532,420	0.39%
Bre Rook SH Bellingham LP	East Goshen	Senior Living Community	30,740,000	0.36%
QVC Realty	West Goshen	Indust.Bldg./TV Shopping	29,333,170	0.35%
SPUS8 West Chester LP	West Goshen	Apartment Complex	26,900,000	0.32%
Pembroke Tom VC LLC	West Whiteand	Business Comple	22,767,180	0.27%
ExtonGardens LLC	West Whiteland	Apartment Complex	21,023,480	0.25%
WTC LLC	West Whiteland	Shopping Center	20,424,850	0.24%
Hankin Family Limited Partnership	East Goshen	Apartment Complex	18,177,970	0.21%
<b>Total Assessed Value--Ten Largest Taxpayers</b>			<b><u>322,200,400</u></b>	<b><u>3.79%</u></b>
<b>Total District Assessed Value</b>			<b>8,490,151,093</b>	<b>100%</b>

**WEST CHESTER AREA SCHOOL DISTRICT**

**LARGEST EMPLOYERS WITHIN THE SCHOOL DISTRICT**

<b><u>Name</u></b>	<b><u>Product or Service</u></b>	<b><u>Approximate Employment</u></b>
1) West Chester University	Education	2,713
2) QVC Network, Inc.	Home Shopping Network	2,556
3) Penn Medicine Chester County Hospital	Health Care Services	2,259
4) United Parcel Service, Inc.	Delivery Services	1,891
5) Chester County	County Government	1,793
6) West Chester Area School District	Education	1,526
7) Johnson & Johnson Services Inc	Drug Research and Testing	1,261
8) Giant Food Stores LLC	Grocery	950
9) Communications Test Design, Inc	Communication Engineering	822
10) The Arc of Chester County	Human Services	729

## WEST CHESTER AREA SCHOOL DISTRICT

### History of Unemployment Rate\* in Chester County

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2008	3.6	3.6	3.5	3.1	3.7	3.9	4.3	4.5	3.9	4.0	4.3	4.6	3.9
2009	5.7	6.1	6.2	5.8	6.4	6.7	6.9	6.9	6.3	6.1	6.1	6.0	6.2
2010	6.8	6.8	6.6	6.1	6.4	6.4	6.6	6.5	5.8	5.7	5.8	5.4	6.2
2011	6.0	5.8	5.7	5.3	5.7	6.2	6.5	6.4	5.7	5.5	5.3	5.2	5.8
2012	5.9	5.8	5.6	5.1	5.5	6.1	6.4	6.2	5.4	5.3	5.0	5.2	5.6
2013	6.0	5.7	5.3	5.0	5.4	5.8	5.8	5.8	5.0	4.8	4.6	4.1	5.3
2014	4.6	4.7	4.5	3.7	4.3	4.3	4.8	4.7	3.8	3.6	3.6	3.4	4.2
2015	4.1	4.0	3.8	3.4	4.0	4.1	4.4	4.2	3.5	3.5	3.5	3.2	3.8
2016	3.8	3.9	3.8	3.6	3.8	4.2	4.5	4.4	3.8	3.8	3.4	3.3	3.9
2017	3.9	3.9	3.5	3.3	3.6	3.7	4.0	4.1	3.4	3.2	3.3	3.1	3.6
2018	3.7	3.7	3.2	2.9	2.7	3.3	3.5	3.4	3.0	3.0	2.8	2.8	0.0

\* Not seasonally adjusted

**WEST CHESTER AREA SCHOOL DISTRICT**  
**HISTORICAL SPENDING CAPITAL PROJECTS FUND**

<b><u>FISCAL YEAR</u></b>	<b><u>CAPITAL PROJECTS FUND</u></b>
1998-99	28,840,058
1999-00	32,138,548
2000-01	31,945,429
2001-02	23,553,602
2002-03	20,603,473
2003-04	64,643,474
2004-05	64,010,884
2005-06	51,246,177
2006-07	24,379,464
2007-08	15,832,888
2008-09	13,177,320
2009-10	9,009,062
2010-11	2,478,157
2011-12	5,299,313
2012-13	14,506,160
2013-14	10,591,339
2014-15	11,827,773
2015-16	7,160,342
2016-17	8,009,914
2017-18	9,096,513



# WEST CHESTER AREA SCHOOL DISTRICT

## CAPITAL RESERVE FUND HISTORY AND PROJECTION

	<u>ACTUAL</u> <u>2008-09</u>	<u>ACTUAL</u> <u>2009-10</u>	<u>ACTUAL</u> <u>2010-11</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2015-16</u>	<u>ACTUAL</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>BUDGET</u> <u>2018-19</u>
<b>Fund 22</b>											
<b>Revenues</b>											
Contribution from General Fund	\$ -	\$ 1,067,895	\$ 2,582,101	\$ 1,500,000	\$ 325,100	\$ 1,329,424	\$ 3,050,600	\$ 2,680,767	\$ 3,530,159	\$ 2,467,750	\$ 3,330,000
Refunding Savings	-	-	-	-	2,996,695	1,917,307	4,357,444	5,009,329	995,969	749,903	452,458
Variable Rate Debt Savings	-	-	-	-	300,000	381,416	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	123	-	-	139,081	125,000
Sale of Assets	-	12,328	5,627	9,929	4,327	26,540	94,983	27,718	9,572	-	1,300,000
Refund from Litigation	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-
Interest Income	763,857	137,306	16,648	20,462	24,441	64,878	68,189	59,833	158,036	267,190	75,000
<b>Total Revenues</b>	<b>\$ 763,857</b>	<b>\$ 1,217,529</b>	<b>\$ 2,604,376</b>	<b>\$ 1,530,390</b>	<b>\$ 3,650,563</b>	<b>\$ 3,719,565</b>	<b>\$ 7,571,339</b>	<b>\$ 7,777,647</b>	<b>\$ 4,693,736</b>	<b>\$ 3,623,924</b>	<b>\$ 5,282,458</b>
<b>Expenditures and Fund Transfers</b>											
Transfer to General Fund	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	-	-	-	150,000	356,300	-	-	-	-
Debt Service Payments (Cap Int) (Arbitr:	1,600,000	-	3,601	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	52,282	49,089	50,109	53,768	44,780	62,614	60,000
Technology	-	2,048,270	1,905,875	1,706,709	1,966,424	1,853,212	2,515,295	2,730,249	2,678,864	2,864,723	3,298,058
Admin Building	-	-	-	-	-	-	-	24,910	5,957,163	97,947	132,000
Modular Classrooms- MCH	-	-	-	-	-	-	-	-	52,451	29,661	-
High School Security Cameras	-	-	-	-	-	-	-	-	71,013	905	-
Telephone System	-	-	-	-	-	-	-	-	-	274,637	-
Facility and Other Projects	-	-	-	-	-	-	-	-	670,072	275,485	-
Facility repairs and maint	-	-	-	-	140,616	236,121	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,500,000</b>	<b>\$ 2,048,270</b>	<b>\$ 1,909,476</b>	<b>\$ 1,706,709</b>	<b>\$ 2,159,322</b>	<b>\$ 2,288,422</b>	<b>\$ 2,921,704</b>	<b>\$ 2,808,927</b>	<b>\$ 9,474,343</b>	<b>\$ 3,605,972</b>	<b>\$ 3,490,058</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ (1,736,143)</b>	<b>\$ (830,741)</b>	<b>\$ 694,900</b>	<b>\$ (176,319)</b>	<b>\$ 1,491,241</b>	<b>\$ 1,431,143</b>	<b>\$ 4,649,635</b>	<b>\$ 4,968,720</b>	<b>\$ (4,780,607)</b>	<b>\$ 17,952</b>	<b>\$ 1,792,400</b>
<b>Fund Balance at July 1</b>	<b>\$ 16,378,062</b>	<b>\$ 14,641,919</b>	<b>\$ 13,811,178</b>	<b>\$ 14,506,078</b>	<b>\$ 14,329,759</b>	<b>\$ 15,820,999</b>	<b>\$ 17,252,142</b>	<b>\$ 21,901,777</b>	<b>\$ 26,870,496</b>	<b>\$ 22,089,889</b>	<b>\$ 22,321,074</b>
<b>Fund Balance at June 30</b>	<b>\$ 14,641,919</b>	<b>\$ 13,811,178</b>	<b>\$ 14,506,078</b>	<b>\$ 14,329,759</b>	<b>\$ 15,820,999</b>	<b>\$ 17,252,142</b>	<b>\$ 21,901,777</b>	<b>\$ 26,870,496</b>	<b>\$ 22,089,889</b>	<b>\$ 22,107,841</b>	<b>\$ 24,113,474</b>
<b>Fund 27</b>											
<b>Revenues</b>											
Contribution from General Fund					\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200	\$ 1,917,732	\$ 1,475,264
Contribution from Fund 22					-	150,000	356,300	-	-	-	-
Miscellaneous Revenue					-	-	24,481	25,000	-	-	-
<b>Expenditures</b>											
Facilities Projects					\$ -	\$ 754,892	\$ 1,681,366	\$ 1,173,952	\$ 1,882,723	\$ 1,918,294	\$ 1,855,264
<b>Undesignated Fund Balance at June 30</b>					<b>\$ 72,200</b>	<b>\$ 420,408</b>	<b>\$ 301,523</b>	<b>\$ 569,722</b>	<b>\$ 354,199</b>	<b>\$ 353,637</b>	<b>\$ -</b>

# WEST CHESTER AREA SCHOOL DISTRICT

## CAFETERIA FUND REVENUE AND EXPENSE HISTORY

<u>Fiscal Year</u>	<u>Expense</u>	<u>Revenues</u>	<u>Fund Balance</u>
1999-00	2,038,379	2,118,358	455,080
2000-01	2,135,693	2,146,603	465,990
2001-02	2,207,912	2,188,949	447,027
2002-03	2,334,562	2,362,146	474,611
2003-04	2,475,568	2,494,721	493,764
2004-05	2,538,530	2,611,391	566,625
2005-06	2,782,260	2,889,464	673,829
2006-07	3,011,231	3,087,732	750,330
2007-08	3,082,865	3,168,157	835,622
2008-09	3,171,794	3,321,310	985,138
2009-10	3,149,556	3,291,744	1,127,326
2010-11	3,224,515	3,299,321	1,202,132
2011-12	3,313,442	3,439,212	1,327,902
2012-13	3,390,811	3,412,627	1,349,718
2013-14	3,493,078	3,455,951	1,312,591
2014-15	3,182,033	3,277,619	1,408,177
2015-16	3,229,852	3,266,630	1,444,955
2016-17	3,294,375	3,316,809	1,467,389
2017-18	3,465,882	3,530,102	1,531,609

# WEST CHESTER AREA SCHOOL DISTRICT

## CAFETERIA FUND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<b><u>OPERATING REVENUES</u></b>												
Food Service Revenues	\$ 2,531,512	\$ 2,597,941	\$ 2,704,187	\$ 2,624,830	\$ 2,511,962	\$ 2,604,560	\$ 2,549,584	\$ 2,549,726	\$ 2,335,418	\$ 2,293,122	\$ 2,493,463	\$ 2,605,888
<b>TOTAL OPERATING REVENUES</b>	<b>2,531,512</b>	<b>2,597,941</b>	<b>2,704,187</b>	<b>2,624,830</b>	<b>2,511,962</b>	<b>2,604,560</b>	<b>2,549,584</b>	<b>2,549,726</b>	<b>2,335,418</b>	<b>2,293,122</b>	<b>2,493,463</b>	<b>2,605,888</b>
<b><u>OPERATING EXPENSES</u></b>												
Professional and contract services	2,868,397	3,037,196	3,129,955	3,114,832	3,137,753	3,217,295	3,270,395	3,360,142	3,129,851	3,172,064	3,211,903	3,364,566
Depreciation	25,281	25,779	22,546	27,989	45,683	43,048	41,411	39,394	38,807	56,040	78,862	101,061
Other operating costs	117,553	19,890	19,293	6,735	41,081	53,099	79,005	93,542	13,375	1,748	3,610	255
<b>TOTAL OPERATING EXPENSES</b>	<b>3,011,231</b>	<b>3,082,865</b>	<b>3,171,794</b>	<b>3,149,556</b>	<b>3,224,517</b>	<b>3,313,442</b>	<b>3,390,811</b>	<b>3,493,078</b>	<b>3,182,033</b>	<b>3,229,852</b>	<b>3,294,375</b>	<b>3,465,882</b>
<b><u>OPERATING LOSS</u></b>	<b>(479,719)</b>	<b>(484,924)</b>	<b>(467,607)</b>	<b>(524,726)</b>	<b>(712,555)</b>	<b>(708,882)</b>	<b>(841,227)</b>	<b>(943,352)</b>	<b>(846,615)</b>	<b>(936,730)</b>	<b>(800,912)</b>	<b>(859,994)</b>
<b><u>NONOPERATING REVENUES</u></b>												
State sources	53,726	55,574	57,867	62,685	68,843	69,678	65,874	64,862	70,075	69,269	53,373	58,514
Federal sources	450,541	472,920	542,224	600,505	694,384	760,073	795,398	840,036	868,408	901,501	762,662	845,224
Local sources	-	-	-	-	23,432	2,632	-	-	2,606	-	-	4,500
Interest income	51,953	41,722	17,032	3,724	702	2,269	1,771	1,327	1,111	2,738	7,311	15,976
<b>TOTAL NONOPERATING REVENUES</b>	<b>556,220</b>	<b>570,216</b>	<b>617,123</b>	<b>666,914</b>	<b>787,361</b>	<b>834,652</b>	<b>863,043</b>	<b>906,225</b>	<b>942,200</b>	<b>973,508</b>	<b>823,346</b>	<b>924,214</b>
<b>CHANGE IN NET POSITION</b>	<b>76,501</b>	<b>85,292</b>	<b>149,516</b>	<b>142,188</b>	<b>74,806</b>	<b>125,770</b>	<b>21,816</b>	<b>(37,127)</b>	<b>95,586</b>	<b>36,778</b>	<b>22,434</b>	<b>64,220</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>673,829</b>	<b>750,330</b>	<b>835,622</b>	<b>985,138</b>	<b>1,127,326</b>	<b>1,202,132</b>	<b>1,327,902</b>	<b>1,349,718</b>	<b>1,312,591</b>	<b>1,408,177</b>	<b>1,444,955</b>	<b>1,467,389</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 750,330</b>	<b>\$ 835,622</b>	<b>\$ 985,138</b>	<b>\$ 1,127,326</b>	<b>\$ 1,202,132</b>	<b>\$ 1,327,902</b>	<b>\$ 1,349,718</b>	<b>\$ 1,312,591</b>	<b>\$ 1,408,177</b>	<b>\$ 1,444,955</b>	<b>\$ 1,467,389</b>	<b>\$ 1,531,609</b>

# WEST CHESTER AREA SCHOOL DISTRICT

## NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Eligible Children</u>						<u>Participating Children</u>					
		<u>Total Eligible</u>	<u>Free</u>	<u>% Free</u>	<u>Reduced</u>	<u>% Reduced</u>	<u>% Free and Reduced of Enrollment</u>	<u>Total Participating</u>	<u>Free</u>	<u>% Free Participating to Eligible</u>	<u>Reduced</u>	<u>% Reduced Participating to Eligible</u>	<u>% Free and Reduced to Eligible</u>
1999-00	11,711	N/A	N/A	N/A	N/A	N/A	N/A	559	478	N/A	81	N/A	N/A
2000-01	11,613	N/A	N/A	N/A	N/A	N/A	N/A	439	348	N/A	91	N/A	N/A
2001-02	11,432	N/A	N/A	N/A	N/A	N/A	N/A	508	403	N/A	105	N/A	N/A
2002-03	11,590	N/A	N/A	N/A	N/A	N/A	N/A	608	476	N/A	132	N/A	N/A
2003-04	11,646	N/A	N/A	N/A	N/A	N/A	N/A	427	342	N/A	85	N/A	N/A
2004-05	11,678	N/A	N/A	N/A	N/A	N/A	N/A	462	360	N/A	102	N/A	N/A
2005-06	11,722	N/A	N/A	N/A	N/A	N/A	N/A	477	373	N/A	104	N/A	N/A
2006-07	11,789	N/A	N/A	N/A	N/A	N/A	N/A	556	438	N/A	118	N/A	N/A
2007-08	11,667	N/A	N/A	N/A	N/A	N/A	N/A	534	405	N/A	129	N/A	N/A
2008-09	11,676	971	702	6.0%	269	2.3%	8.3%	602	465	66.2%	137	50.9%	62.0%
2009-10	11,759	1,007	795	6.8%	212	1.8%	8.6%	689	567	71.3%	122	57.5%	68.4%
2010-11	11,836	1,232	980	8.3%	252	2.1%	10.4%	738	613	62.6%	125	49.6%	59.9%
2011-12	11,803	1,381	1,129	9.6%	252	2.1%	11.7%	877	716	63.4%	161	63.9%	63.5%
2012-13	11,963	1,426	1,174	9.8%	252	2.1%	11.9%	902	768	65.4%	135	53.4%	63.3%
2013-14	11,726	1,588	1,301	11.1%	287	2.4%	13.5%	933	777	59.8%	156	54.4%	58.8%
2014-15	11,618	1,469	1,274	11.0%	195	1.7%	12.6%	980	843	66.2%	137	70.1%	66.7%
2015-16	11,482	1,527	1,316	11.5%	211	1.8%	13.3%	1,021	894	67.9%	127	60.2%	66.8%
2016-17 *	11,589	1,665	1,473	12.7%	192	1.7%	14.4%	728	658	44.6%	70	36.6%	43.7%
2017-18 *	11,928	1,848	1,651	13.8%	197	1.7%	15.5%	858	758	45.9%	100	50.6%	46.4%
2018-19*	11,963	1,906	1,698	14.2%	208	1.7%	15.9%	834	747	44.0%	87	42.0%	43.8%

\* Beginning in 2016-17, WCASD High Schools do not participate in the NSLP.

Source: October reimbursement claims report.

**WEST CHESTER AREA SCHOOL DISTRICT**

**NATIONAL SCHOOL LUNCH PROGRAM**

Reimbursement Rates

<u>Fiscal Year</u>	<u>Federal Reimbursement Rate</u>			<u>State Reimbursement Rate</u>		
	<u>Paid</u>	<u>Free</u>	<u>Reduced</u>	<u>Paid</u>	<u>Free</u>	<u>Reduced</u>
2000-01	\$ 0.1900	\$ 1.9800	\$ 1.5800	\$ 0.0798	\$ 0.0798	\$ 0.0798
2001-02	\$ 0.1900	\$ 2.0200	\$ 1.6200	\$ 0.1197	\$ 0.1197	\$ 0.1197
2002-03	\$ 0.2000	\$ 2.0900	\$ 1.6900	\$ 0.1197	\$ 0.1197	\$ 0.1197
2003-04	\$ 0.2100	\$ 2.1400	\$ 1.7400	\$ 0.1197	\$ 0.1197	\$ 0.1197
2004-05	\$ 0.2100	\$ 2.1900	\$ 1.7900	\$ 0.1197	\$ 0.1197	\$ 0.1197
2005-06	\$ 0.2100	\$ 2.2400	\$ 1.8400	\$ 0.1197	\$ 0.1197	\$ 0.1197
2006-07	\$ 0.2200	\$ 2.3200	\$ 1.9400	\$ 0.1197	\$ 0.1197	\$ 0.1197
2007-08	\$ 0.2300	\$ 2.4000	\$ 2.0000	\$ 0.1197	\$ 0.1197	\$ 0.1197
2008-09	\$ 0.2300	\$ 2.4700	\$ 2.0700	\$ 0.1197	\$ 0.1197	\$ 0.1197
2009-10	\$ 0.2400	\$ 2.5700	\$ 2.1700	\$ 0.1197	\$ 0.1197	\$ 0.1197
2010-11	\$ 0.2600	\$ 2.7200	\$ 2.3200	\$ 0.1197	\$ 0.1197	\$ 0.1197
2011-12	\$ 0.2600	\$ 2.7700	\$ 2.3700	\$ 0.1197	\$ 0.1197	\$ 0.1197
2012-13	\$ 0.2700	\$ 2.8600	\$ 2.4600	\$ 0.1200	\$ 0.1200	\$ 0.1200
2013-14	\$ 0.3400	\$ 2.9900	\$ 2.5900	\$ 0.1200	\$ 0.1200	\$ 0.1200
2014-15	\$ 0.3400	\$ 3.0400	\$ 2.6400	\$ 0.1200	\$ 0.1200	\$ 0.1200
2015-16	\$ 0.3500	\$ 3.1300	\$ 2.7300	\$ 0.1200	\$ 0.1200	\$ 0.1200
2016-17	\$ 0.3600	\$ 3.2200	\$ 2.8200	\$ 0.1200	\$ 0.1200	\$ 0.1200
2017-18	\$ 0.3700	\$ 3.2900	\$ 2.8900	\$ 0.1200	\$ 0.1200	\$ 0.1200
2018-19	\$ 0.3700	\$ 3.3700	\$ 2.9700	\$ 0.1200	\$ 0.1200	\$ 0.1200

# WEST CHESTER AREA SCHOOL DISTRICT

## CAFETERIA PRICES

	Plain Milk <u>1/2 Pt.</u>	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			<u>Student</u>	<u>Adult</u>	<u>Elem.</u>	<u>Middle</u>	<u>High</u>		
1988-1989	.25	.40			.90	1.00	1.00		1.65
1989-1990	.25	.40			1.00	1.10	1.10		1.75
1990-1991	.35	.40			1.10	1.25		1.95	1.85
1991-1992	.35	.40			1.20	1.40		2.00*	2.25
1992-1993	.40	.40			1.25	1.45		2.00	2.50
1993-1994	.40	.40			1.35	1.55		2.10	2.60/2.85
1994-1995	.40	.40			1.35	1.55		2.10	2.60/2.85
1995-1996	.45	.45			1.50	1.70			2.75
1996-1997	.45	.45	1.00	1.50	1.50	1.85			2.75
1997-1998	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
1998-1999	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
1999-2000	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
2000-2001	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2001-2002	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2002-2003	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2003-2004	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2004-2005	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2005-2006	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2006-2007	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2007-2008	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2008-2009	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2009-2010	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2010-2011	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2011-2012	.60	.40	1.00	1.50	2.10	2.35	2.35		3.00
2012-2013	.60	.40	1.00	1.50	2.20	2.45	2.45		3.00
2013-2014	.70	.40	1.50	1.90	2.30	2.55	2.55		3.25
2014-2015	.70	.40	1.50	1.90	2.40	2.65	2.65		3.30
2015-2016	.70	.00	1.50	1.90	2.60	2.85	2.85		3.50
2016-2017	.70	.00	1.50	2.15	2.60	2.85	3.25		3.90
2017-2018	.70	.00	1.50	2.15	2.65	2.90	3.25		3.90
2018-2019	.70	.00	1.50	2.15	2.65	2.90	3.25		3.90

\* Daily Special (Entree, vegetable & small beverage)