

# FACT BOOK



Revised for  
2019-20

## Financial Facts for the WCASD

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**WEST CHESTER AREA SCHOOL DISTRICT**

**GENERAL FUND INCOME & EXPENSE SUMMARY**

For Period Indicated

Yr. Beginning 7/1	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>REVENUES</b>												
Beginning Fund Balance	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	31,906,388
Prior Period Adjustment	1,008,000	0	0	0	0	0	0	0	0	0	0	0
Local Sources	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	204,505,151
State Sources	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	42,679,137
Federal Sources	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	2,337,351
Other Financing Sources	0	10,364	251	15,212	0	0	0	0	0	0	0	0
Total Resources Available	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	281,428,027
<b>EXPENDITURES</b>												
Instruction												
Reg Progs-Elem/Sec	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	95,019,768
Spec Progs-Elem/Sec	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	39,844,670
Voc.Ed. Programs	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	6,387,979
Other Inst. Progs-Elem/Sec	246,906	158,981	484,769	554,069	767,512	593,490	551,225	827,446	668,126	689,101	742,683	789,252
Non-Public School Programs	0	0	0	31,549	21,055	10,692	11,756	26,306	21,942	52,225	84,582	46,342
Adult Education Progs	28,842	28,867	23,460	21,356	28,969	28,969	0	0	0	0	0	0
Total Instruction	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	142,088,011
Support Services												
Pupil Personnel	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	9,290,791
Instructional Staff	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	5,383,710
Administration	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	11,781,307
Pupil Health	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	2,311,864
Business	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	1,853,750
Oper & Maint of Plant Svcs	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	16,493,245
Student Transp. Svcs	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	13,472,758
Central	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	3,608,038
Other Support Svcs	129,790	129,191	130,520	135,507	126,387	125,729	127,739	262,755	127,780	229,674	613,697	265,872
Total Support Services	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	64,461,335
Oper of Non-Instruct Svcs												
Student Activities	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	5,039,683
Community Services	81,960	122,164	116,992	89,122	104,239	128,872	157,640	147,238	133,721	161,289	142,983	140,610
Total Op of Non-Inst Svcs	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	5,180,293
Facilities Acquisition,												
Construct. & Improvmt Svcs	271,311	148,832	389,873	687,509	426,521	650,293	0	0	0	0	0	0
Debt Service & Fund Transfers												
	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	30,829,564
Total Resources Utilized	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	242,559,203
Ending Fund Balance Unreserved												
Reserved - PSERS	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	0
Reserved - Health Care	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	4,159,909
Reserved - Millage Stabilization	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	13,945,496
Reserved- Alternative Education	0	0	0	0	0	0	0	0	0	500,000	676,000	1,000,000
Reserved- Enrollment Growth	0	0	0	0	0	0	0	0	0	0	0	2,500,000
Reserved - Athletics	0	0	75,600	95,549	124,200	102,739	119,782	115,700	89,487	79,324	69,756	83,577
Total GF Fund Balance	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	38,868,824

# WEST CHESTER AREA SCHOOL DISTRICT

## GENERAL FUND BUDGET

For Period Indicated

Fiscal Year Beginning 7/1	<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>	<u>2019-20</u>
<b>REVENUES</b>													
Beginning Fund Balance	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	31,816,659
Local Sources	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	205,848,636
State Sources	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	45,112,671
Federal Sources	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	1,633,660
Other Financing Sources	<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>	<u>0</u>
<b>Total Revenues</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>284,411,626</b>
<b>EXPENDITURES</b>													
<b>Instruction</b>													
Regular Progs-Elem/Sec	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	99,886,277
Special Progs-Elem/Sec	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	41,491,539
Vocational Ed Progs	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	6,321,040
Other Inst Prog-Elem/Sec	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	823,503
Nonpublic School Programs	0	0	0	0	0	25,150	16,712	11,755	50,872	26,853	77,225	81,111	51,860
Adult Education Programs	<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>	<u>0</u>
<b>Total Instruction</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>148,574,219</b>
<b>Support Services</b>													
Pupil Personnel	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	9,798,248
Instructional Staff	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	6,237,853
Administration	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	12,893,993
Pupil Health	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	2,337,099
Business	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	1,969,353
Oper & Maint of Plt Svcs	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	18,554,224
Student Trans. Svcs	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	14,164,872
Central	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	3,936,835
Other Support Services	<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>	<u>226,867</u>
<b>Total Support Services</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>70,119,344</b>
<b>Oper of Non-Instruc Svcs</b>													
Student Activities	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	5,498,341
Community Services	<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>	<u>145,000</u>
<b>Total Op Non-Ins Svcs</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>5,643,341</b>
<b>Facilities Acquisition, Construct. &amp; Improv. Svcs</b>													
	313,400	400,000	812,000	687,000	731,200	722,500	0	0	0	0	0	0	0
<b>Debt Service</b>													
	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	26,555,503
<b>Fund Transfers</b>													
	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	5,451,612
<b>Budgetary Reserve</b>													
	<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>	<u>5,465,384</u>
<b>Total Expenditures</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>	<b>261,809,403</b>

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

Fiscal Year Ending June 30,	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018*	2019*
<b>EXPENSES</b>										
Governmental Activities										
Instruction	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	153,646,716
Instructional student support	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	18,205,681
Administrative & financial support services	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	24,435,957
Operation & maintenance of plant services	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	18,774,548
Pupil transportation	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	14,219,229
Student activities	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	5,444,746
Community services	125,654	127,041	115,730	145,929	116,354	140,742	142,350	171,227	151,336	148,357
Interest on long term debt	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	8,246,501
Unallocated Depreciation Expense										
<b>Total Governmental Activities</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>	<b>243,121,735</b>
Business Type Activities										
Food Service	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	3,482,919
<b>TOTAL PRIMARY GOVERNMENT ACTIVITIES</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>246,604,654</b>
<b>PROGRAM REVENUE</b>										
Governmental Activities										
Charges for service										
Instruction	516,690	759,951	846,715	726,912	437,675	362,760	542,986	280,006	205,288	128,167
Operation & maint of plant	38,933	199,984	220,596	298,044	332,728	347,233	402,308	509,869	481,072	444,124
Student activities	120,723	119,438	123,369	413,737	419,389	423,407	430,050	437,573	515,614	516,532
Operating grants and contributions	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	34,458,080
<b>Total Governmental Program Revenue</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>	<b>35,546,903</b>
Business Type Activities										
Charges for services	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	2,627,303
Operating grants and contribution	663,190	786,659	832,383	861,272	904,898	940,701	973,508	823,346	908,238	921,644
<b>Total Business Type Program Revenues</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>3,548,947</b>
<b>TOTAL PRIMARY GOVERNMENT REVENUES</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>39,095,850</b>
<b>NET REVENUES (EXPENSES)</b>										
Governmental Activities										
	(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)	(207,574,832)
Business Type Activities										
	138,464	74,104	123,501	20,045	(38,454)	94,086	36,778	22,434	48,244	66,028
<b>TOTAL PRIMARY GOVERNMENT NET REVENUES</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>(207,508,804)</b>
<b>GENERAL REVENUES</b>										
Property taxes, levied for general purpose	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	173,161,730
Taxes levied for specific purpose	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	26,230,460
Grants, entitlements, and contributions not restricted to specific programs	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	11,889,779
Investment earnings	429,007	135,772	196,339	155,424	137,174	258,288	392,047	889,980	1,685,449	3,309,319
Gain on sale of asset	-	-	9,929	5,300	20,608	70,058	-	9,572	(4,313)	-
Other	152,932	103,408	93,938	496,037	146,367	132,287	179,384	181,391	218,346	152,019
<b>Total General Revenues</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>214,743,307</b>
<b>Change in Net Position</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>	<b>7,234,503</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,	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018 *	2019 *
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>										
<b>ASSETS</b>										
Current Assets:										
Cash and Cash Equivalents	\$ 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	\$ 22,744,818
Investments	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	46,150,028
Investments - restricted	-	-	1,892,658	1,894,735	-	-	-	-	-	-
Due from other governments	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	7,730,890
Other receivables	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	1,160,956
Taxes receivables	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	3,117,633
Prepaid expenses	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	3,381,404
Inventories	-	14,020	10,115	34,756	17,200	15,646	27,633	25,490	22,388	2,004
Total Current Assets	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	84,287,733
Noncurrent Assets:										
Investments	-	-	-	-	-	-	-	-	1,458,629	5,194,434
Capital Assets										
Land	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	28,289,916
Construction-in-progress	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	31,507,788
Land improvements	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	16,416,508
Buildings	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	424,119,730
Furniture and equipment	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	41,407,044
Less: Accumulated depreciation	(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)	(236,353,611)
Total Noncurrent Assets	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	310,581,809
<b>TOTAL ASSETS</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>394,869,542</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>										
Deferred amount on refunding	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	4,459,433
Deferred outflows relating to OPEB	-	141,479	-	-	-	-	-	-	2,801,019	3,422,816
Deferred outflows relating to pension	-	-	-	-	-	23,271,540	31,150,942	65,824,300	55,472,159	46,364,774
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</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>\$ 449,116,565</b>
<b>LIABILITIES AND NET POSITION</b>										
<b>LIABILITIES</b>										
Current Liabilities:										
Accounts payable and other current liabilities	\$ 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	\$ 28,407,448
Accrued interest	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	1,584,209
Unearned revenues	69,416	91,412	119,874	125,583	195,159	253,175	317,848	262,696	268,365	219,916
Bonds and notes payable, net	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	19,001,187
Total Current Liabilities	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	49,212,760
Noncurrent Liabilities:										
Bonds and notes payable, net	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	246,444,265
Accrued severance and compensated absences	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	5,155,067
Other post-employment benefits	-	-	41,873	37,180	236,392	293,516	406,171	669,256	30,031,236	29,410,267
Net pension liability	-	-	-	-	-	262,381,000	293,071,000	337,581,000	335,940,000	329,698,000
Total Noncurrent Liabilities	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	610,707,599
<b>TOTAL LIABILITIES</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>659,920,359</b>
<b>DEFERRED INFLOW OF RESOURCES</b>										
Deferred inflows relating to OPEB	-	-	-	-	-	-	-	-	663,000	1,541,353
Deferred inflows relating to pension	-	-	-	-	-	18,757,000	1,803,000	2,812,000	2,393,000	5,376,000
<b>TOTAL DEFERRED INFLOW OF RESOURCES</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>6,917,353</b>
<b>NET POSITION (DEFICIT)</b>										
Net investment in capital assets	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	44,401,356
Restricted	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	20,557,393
Unrestricted	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)	(282,679,896)
<b>TOTAL NET POSITION (DEFICIT)</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>(217,721,147)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)</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>\$ 449,116,565</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  
HISTORY OF EXPENDITURES  
(Thousands)**

	<b>Actual 2009-10</b>	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2019-20</b>
<b>Staff</b>	<b>118,858.8</b>	<b>121,408.2</b>	<b>119,821.3</b>	<b>122,215.8</b>	<b>128,483.3</b>	<b>134,876.4</b>	<b>141,123.7</b>	<b>145,153.0</b>	<b>149,824.5</b>	<b>153,661.8</b>	<b>165,080.4</b>
<b>Total Salaries</b>	<b>89,094.4</b>	<b>90,677.4</b>	<b>85,915.5</b>	<b>84,930.4</b>	<b>86,263.3</b>	<b>87,846.4</b>	<b>88,923.5</b>	<b>91,156.6</b>	<b>93,554.7</b>	<b>95,606.4</b>	<b>99,526.9</b>
<b>Administration</b>											
Reg Salaries	7,449.8	7,028.5	6,903.0	7,328.4	7,337.7	7,644.7	8,027.5	8,029.5	8,235.3	8,541.5	8,700.4
<b>Teachers</b>											
Reg Salaries	62,620.9	64,228.0	61,569.9	60,035.7	60,830.1	61,479.2	61,938.5	64,701.3	66,792.4	68,446.8	70,435.2
Extra Duty Pymnts	899.6	843.2	840.2	992.6	1,007.6	1,059.6	1,161.3	950.6	979.6	878.6	1,000.5
Sabbatical Pymnts	129.9	168.7	88.4	179.1	35.2	125.0	304.5	209.9	181.9	255.9	200.0
Subject Chair Pymnts	429.0	420.8	389.4	348.5	346.7	365.9	365.4	363.7	355.5	367.5	421.5
Severance Pymnts	288.8	356.2	158.5	144.4	380.6	209.1	142.1	79.9	353.1	205.6	392.0
Supplemental Contracts	2,040.0	2,014.2	1,938.0	1,899.8	1,948.3	2,028.1	2,051.4	2,017.0	2,019.0	2,110.8	2,167.0
<b>Total Teachers</b>	<b>66,408.3</b>	<b>68,031.1</b>	<b>64,984.4</b>	<b>63,600.1</b>	<b>64,548.5</b>	<b>65,267.0</b>	<b>65,963.1</b>	<b>68,322.4</b>	<b>70,681.6</b>	<b>72,265.2</b>	<b>74,616.1</b>
<b>Technical</b>											
Reg Salaries	2,732.6	3,087.5	2,842.4	2,928.1	3,022.6	3,502.0	3,679.7	3,694.7	3,569.3	3,659.6	3,804.2
<b>Office Clerical</b>											
Reg Salaries	6,531.6	6,665.1	6,068.4	5,860.8	5,932.0	6,179.8	6,058.3	5,983.9	5,745.7	5,778.3	6,248.9
<b>Crafts and Trades</b>											
Reg Salaries	5,972.0	5,865.2	5,117.3	5,213.0	5,422.6	5,252.9	5,194.9	5,126.1	5,322.9	5,361.8	6,157.4
<b>Benefits</b>											
Medical	14,400.0	14,425.3	15,607.6	16,558.1	17,768.2	17,621.6	18,953.6	17,331.7	16,627.9	17,224.8	20,826.1
Dental	1,418.4	1,339.6	1,306.8	1,236.8	1,108.5	1,180.2	1,259.4	1,103.1	1,184.1	1,180.5	1,424.4
Vision	153.2	140.7	140.4	168.0	113.1	195.9	176.7	180.6	178.1	195.0	209.0
Prescription	3,333.9	3,611.3	4,100.2	4,037.1	4,060.6	5,593.9	5,041.2	4,694.0	4,476.0	4,076.1	5,761.4
Social Security	6,603.7	6,667.0	6,369.0	6,239.8	6,322.0	6,387.7	6,451.4	6,609.1	6,733.9	6,891.7	7,580.8
Retirement	4,231.4	5,067.7	7,345.7	10,373.6	14,359.6	18,603.4	22,726.1	27,068.7	30,588.2	31,584.7	33,950.9
Tuition Reimbursement	1,301.5	1,113.7	728.0	733.3	610.0	360.4	196.9	442.4	443.2	427.9	600.0
Life & Disability	417.1	683.0	397.0	263.1	307.0	417.8	321.1	331.1	361.6	540.4	540.0
Wrkrs Comp/Unemp/Other	708.8	649.6	720.5	654.3	800.6	823.2	1,461.8	1,307.1	1,344.7	1,079.2	1,270.7
<b>Total Benefits</b>	<b>32,567.9</b>	<b>33,697.9</b>	<b>36,715.2</b>	<b>40,264.1</b>	<b>45,449.6</b>	<b>51,184.0</b>	<b>56,588.2</b>	<b>59,068.0</b>	<b>61,407.8</b>	<b>63,200.4</b>	<b>72,163.2</b>
(Less) cost sharing	(2,803.6)	(2,967.1)	(2,809.4)	(2,978.7)	(3,229.5)	(4,154.0)	(4,387.9)	(5,071.6)	(5,138.0)	(5,145.1)	(6,609.7)
<b>Net Benefits</b>	<b>29,764.4</b>	<b>30,730.8</b>	<b>33,905.8</b>	<b>37,285.4</b>	<b>42,220.0</b>	<b>47,030.0</b>	<b>52,200.2</b>	<b>53,996.4</b>	<b>56,269.8</b>	<b>58,055.4</b>	<b>65,553.5</b>
<b>Prof. &amp; Tech. Services</b>	<b>11,585.0</b>	<b>12,080.2</b>	<b>11,987.6</b>	<b>13,149.7</b>	<b>13,396.4</b>	<b>14,064.2</b>	<b>16,811.9</b>	<b>18,965.1</b>	<b>18,183.6</b>	<b>17,678.1</b>	<b>21,757.9</b>
Substitute Service	1,466.8	1,457.5	1,500.1	1,447.7	1,350.9	1,365.9	1,926.4	1,933.7	2,034.1	2,219.1	2,464.4
Contracted Therapeutic Staff	857.8	758.3	620.8	666.7	860.2	1,299.2	1,571.8	1,736.1	1,850.3	1,668.8	2,054.7
Contracted Aides- Special Ed.	442.5	358.5	679.2	831.6	1,123.4	1,138.8	1,496.2	2,213.6	2,194.2	2,046.5	2,756.7
Contracted Aides- Other	-	-	-	-	-	-	-	126.7	392.3	315.9	394.2
CCIU - Special Ed Programs	3,099.7	3,072.8	3,235.6	3,208.9	3,455.2	3,249.5	3,603.2	3,887.2	3,787.5	3,319.0	3,967.6
Occupation/Physical Therapy	925.1	919.7	975.0	1,087.4	1,004.4	982.0	1,060.0	1,156.0	1,178.4	1,050.1	1,201.1
Due Process Hearings	475.5	882.8	694.8	738.2	603.3	496.1	948.7	1,344.1	823.3	645.2	1,000.0
Early Intervention	369.0	255.0	263.1	353.7	260.5	276.5	365.8	348.7	242.5	267.3	244.9
Extended School Year	620.4	626.0	447.2	564.7	573.1	502.4	735.9	669.5	695.2	774.0	710.0
Alternative Ed - Special Ed	1,027.4	1,241.9	949.2	1,378.6	1,212.5	1,412.1	1,585.5	2,044.2	1,744.3	1,790.5	2,037.4
Alternative Education - Reg	191.3	258.9	410.1	419.4	426.5	745.9	727.5	797.2	830.4	1,120.7	1,437.8
Tax Collection	557.0	508.9	535.9	627.7	669.7	646.0	672.8	725.4	624.8	593.9	722.2
Legal	279.9	326.8	308.4	416.2	441.0	365.2	354.2	396.4	311.8	303.6	593.0
Other	1,272.6	1,413.1	1,368.2	1,408.9	1,415.8	1,584.6	1,763.9	1,586.1	1,474.4	1,563.5	2,173.9
<b>Purchased Property Services</b>	<b>4,306.0</b>	<b>3,909.9</b>	<b>3,535.9</b>	<b>3,616.2</b>	<b>3,365.5</b>	<b>3,299.2</b>	<b>3,447.5</b>	<b>4,002.5</b>	<b>3,675.1</b>	<b>3,558.8</b>	<b>4,056.8</b>
Electricity	2,538.2	2,247.6	1,875.7	1,983.2	1,696.4	1,544.9	1,621.8	1,787.6	1,671.6	1,571.0	1,788.0
Water/Sewer	421.2	486.6	473.7	511.6	505.4	521.0	502.9	534.1	517.0	581.9	573.1
Trash Removal	122.1	122.1	122.0	91.8	95.2	89.8	85.8	90.9	81.7	82.9	100.0
Office Rental	96.9	123.1	121.3	123.9	103.3	134.5	137.6	164.0	185.1	187.4	200.3
Other	1,127.6	930.5	943.2	905.7	965.1	1,009.0	1,099.3	1,425.8	1,219.7	1,135.6	1,395.4
<b>Other Services</b>	<b>25,253.3</b>	<b>25,938.2</b>	<b>26,532.5</b>	<b>27,473.0</b>	<b>26,284.5</b>	<b>27,466.0</b>	<b>29,050.4</b>	<b>30,952.7</b>	<b>30,751.7</b>	<b>30,128.1</b>	<b>31,540.8</b>
Charter Schools	6,461.8	6,558.3	7,069.2	8,031.7	8,114.0	8,079.9	9,455.1	9,818.8	9,574.3	8,277.9	9,475.6
Tuition: Special Education	2,132.0	2,418.5	2,645.8	2,548.0	2,376.4	2,651.9	2,462.8	3,530.1	3,674.9	4,317.8	3,845.0
Tuition: CAT	1,382.1	1,637.5	1,683.4	1,658.3	1,828.8	2,262.4	2,597.2	2,722.4	2,755.7	2,738.8	2,559.0
Tuition: Other	102.8	248.2	443.4	419.5	200.7	152.5	130.7	96.0	172.3	294.1	188.0
Bussing: Public Schools	4,628.8	4,861.9	4,470.0	4,519.8	4,413.3	4,637.8	4,905.4	4,898.1	4,700.3	5,071.3	5,081.7
Bussing: Non-Public	4,594.4	4,655.3	4,465.9	4,395.9	4,530.5	4,358.6	4,424.3	4,422.4	4,409.5	4,116.7	4,452.5
Bussing: Special Ed	3,213.8	3,089.7	3,579.6	3,570.3	3,370.2	3,675.5	3,495.5	3,848.1	3,855.9	3,867.3	4,184.1
Bussing: Extracurricular	281.4	333.5	274.3	291.1	284.6	325.5	316.3	327.4	318.0	297.0	382.5
Insurance	461.4	394.2	381.8	416.9	478.5	462.6	492.8	501.6	497.4	500.5	530.9
Telephone/Postage	375.3	448.7	497.1	462.1	390.2	501.0	489.4	492.5	517.2	374.8	452.0
Other Services - Glen Mills	1,263.0	1,026.8	714.3	866.0	-	-	-	-	-	-	-
Other	356.5	265.7	307.7	293.4	297.3	358.3	280.9	295.4	276.2	272.0	389.6
<b>Supplies</b>	<b>5,689.8</b>	<b>4,711.7</b>	<b>4,708.2</b>	<b>4,758.0</b>	<b>4,724.8</b>	<b>5,066.2</b>	<b>4,717.5</b>	<b>4,797.8</b>	<b>5,393.6</b>	<b>5,889.2</b>	<b>6,366.0</b>
Heating Fuel	1,097.4	1,123.8	780.8	695.0	978.8	876.5	620.2	605.3	646.7	756.0	734.0
Other Ops/Maint Supplies	807.8	603.2	670.3	735.4	777.4	648.7	652.5	714.6	696.2	845.5	913.8
Educational	2,149.7	1,843.8	2,295.0	2,078.2	1,651.5	1,881.1	1,925.2	1,828.6	1,870.3	2,046.1	2,308.0
Curriculum Proposals	850.7	622.3	455.0	793.5	885.1	1,230.0	1,123.3	881.4	1,123.1	1,062.3	1,101.8
Educational /Admin Software	610.2	347.1	410.3	356.9	327.0	409.9	394.3	680.8	1,006.0	1,082.5	1,140.9
Administration/Business	145.8	148.0	77.1	99.0	104.9	20.1	2.1	87.1	51.3	96.8	167.6
Other	28.2	23.5	19.7	-	-	-	-	-	-	-	-
<b>Other Objects</b>	<b>258.0</b>	<b>226.5</b>	<b>344.7</b>	<b>(126.6)</b>	<b>359.6</b>	<b>534.1</b>	<b>367.2</b>	<b>411.3</b>	<b>773.7</b>	<b>403.7</b>	<b>476.7</b>
<b>Dues and Fees - Athletics</b>	<b>-</b>	<b>99.5</b>	<b>94.8</b>	<b>144.3</b>	<b>113.7</b>	<b>140.4</b>	<b>179.1</b>	<b>170.7</b>	<b>160.5</b>	<b>148.9</b>	<b>131.5</b>
<b>Property</b>	<b>972.9</b>	<b>1,837.1</b>	<b>1,117.4</b>	<b>1,313.7</b>	<b>511.4</b>	<b>455.8</b>	<b>542.9</b>	<b>650.3</b>	<b>294.8</b>	<b>261.0</b>	<b>447.1</b>
G/F maint Projects	389.9	687.5	531.7	650.3	-	-	-	-	-	-	-
Other Equipment	583.0	1,149.6	585.7	663.4	511.4	455.8	542.9	650.3	294.8	261.0	447.1
<b>Debt Service</b>	<b>24,436.8</b>	<b>21,236.6</b>	<b>23,773.0</b>	<b>21,896.0</b>	<b>23,653.8</b>	<b>21,163.9</b>	<b>18,350.4</b>	<b>24,085.4</b>	<b>24,855.9</b>	<b>25,571.8</b>	<b>26,500.5</b>



# WEST CHESTER AREA SCHOOL DISTRICT

## SPECIALLY FUNDED PROGRAMS

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Budget 2019-20
<b>Title I-Ed. Disadvantaged<sup>(1) (2)</sup></b>	2,013,454	2,146,917	1,590,718	1,752,239	459,575	818,064	828,867	1,013,161	867,586	704,467	704,467
<b>Title II-Improving Teacher Quality</b>	182,432	416,795	311,219	248,990	199,397	293,923	373,949	384,128	247,176	207,850	260,260
<b>Title III-LEP &amp; Immigrant Inst</b>	101,929	99,636	106,068	90,516	125,475	116,047	88,610	92,715	125,006	112,352	108,968
<b>Title VI-Student Support</b>	-	-	-	-	-	-	-	-	10,790	61,432	59,965
<b>Title V-Innovative Education</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Adult Basic Education, ESEA</b>	24,781	22,687	28,969	28,969	-	-	-	-	-	-	-
<b>Drug Free Schools</b>	40,545	2,420	-	-	-	-	-	-	-	-	-
<b>Summer Youth Employment</b>	3,329	28,800	-	-	-	-	-	-	-	-	-
<b>Classrooms to the Future</b>	4,359	-	-	-	-	-	-	-	-	-	-
<b>PEMA Public Assistance Grant</b>	-	-	-	-	-	-	68,632	-	-	-	-
<b>Medical Access</b>	722,428	768,593	773,406	659,380	722,670	516,033	305,537	467,136	803,019	1,251,248	500,000
<b>IDEA <sup>(2)</sup></b>	<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>1,331,370</u>	<u>1,333,370</u>
<b>TOTAL</b>	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	3,668,719	2,967,030

<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>
1994-95	125,000 (1)
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	128,297
2019-20 Budget	126,867

(1) 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>
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	20,312
2019-20 Budget	21,128

\* 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>			
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	3,858,277	9,039	5,071,310	4,116,699	13,055,325
2019-20 Budget	4,157,066	27,000	5,081,680	4,452,515	13,718,261

\*\* 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	
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	**	208	2,820,106	11,660		16,151	
2001-02	***	205	3,284,201	12,564	4,048	364	16,976
2002-03		206	3,355,556	11,930	4,006	358	16,294
2003-04		206	3,501,908	12,135	4,264	356	16,755
2004-05		209	3,512,840	13,006	4,712	389	18,107
2005-06		215	3,416,549	13,617	4,654	486	18,757
2006-07		214	3,317,863	13,473	4,730	419	18,622
2007-08	****	231	3,678,246	12,588	4,439	381	17,408
2008-09		230	3,755,390	12,623	4,138	482	17,243
2009-10		228	3,722,805	12,730	4,076	441	17,247
2010-11		219	3,759,382	13,038	3,878	423	17,339
2011-12		198	3,245,276	12,773	3,764	466	17,003
2012-13		198	3,254,695	12,358	3,508	511	16,377
2013-14		197	3,056,895	12,468	3,494	637	16,599
2014-15		198	3,043,135	12,357	3,522	730	16,609
2015-16		199	3,071,609	12,526	3,313	672	16,511
2016-17		198	3,152,009	12,512	3,164	694	16,370
2017-18		199	2,876,502	12,807	2,826	485	16,118
2018-19	*****	196	2,738,538	14,103	2,524	463	17,090

\*\* 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, 2019

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)
2019 - 20	250,425,000	16,290,000	9,565,300	25,855,300	290,075,270
2020 - 21	234,135,000	16,990,000	8,850,206	25,840,206	264,235,065
2021 - 22	217,145,000	17,625,000	8,162,326	25,787,326	238,447,740
2022 - 23	199,520,000	18,205,000	7,423,475	25,628,475	212,819,266
2023 - 24	181,315,000	18,510,000	6,541,224	25,051,224	187,768,043
2024 - 25	162,805,000	19,345,000	5,648,154	24,993,154	162,774,890
2025 - 26	143,460,000	20,285,000	4,707,629	24,992,629	137,782,261
2026 - 27	123,175,000	20,720,000	4,168,705	24,888,705	112,893,557
2027 - 28	102,455,000	22,130,000	3,051,499	25,181,499	87,712,059
2028 - 29	80,325,000	21,605,000	2,476,931	24,081,931	63,630,128
2029 - 30	58,720,000	21,515,000	1,844,818	23,359,818	40,270,311
2030 - 31	37,205,000	14,395,000	1,182,118	15,577,118	24,693,193
2031 - 32	22,810,000	14,840,000	736,923	15,576,923	9,116,271
2032 - 33	7,970,000	1,030,000	273,740	1,303,740	7,812,531
2033 - 34	6,940,000	1,060,000	240,780	1,300,780	6,511,751
2034 - 35	5,880,000	1,095,000	205,800	1,300,800	5,210,951
2035 - 36	4,785,000	1,135,000	167,475	1,302,475	3,908,476
2036 - 37	3,650,000	1,175,000	127,750	1,302,750	2,605,726
2037 - 38	2,475,000	1,215,000	86,625	1,301,625	1,304,101
2038 - 39	1,260,000	1,260,000	44,101	1,304,101	-

**WEST CHESTER AREA SCHOOL DISTRICT**

**DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS**

School Year	Emmaus Loan	Future Issue																		Total		
		G.O. Bonds Refdg Series AA	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Refdg Series	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	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	G.O. Bonds Series			
		12/2010	7/2012	7/2012	1/2013	1/2014	1/2014	9/2014	9/2015	10/2015	2/2016	4/2016	11/2016	5/2017	11/2017	10/2018	08/2019	10/2021	1/2023		12/2023	
	\$10M	\$28.22M	\$21M	\$39.33M	\$8.215M	\$12M	\$30.89M	\$57.635M	\$9M	\$4.88M	\$15.3M	\$32.03M	\$8.5M	\$7.495M	\$9.75M	\$9.99M	\$35M	\$10M	\$10M	\$10M		
2018-19 *	244,237	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					25,571,842	
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	868,750				26,724,050	
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	1,395,000				27,235,206	
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	1,394,800	251,220			27,433,345	
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	1,394,600	408,746	146,721		27,578,542	
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	1,394,400	408,610	399,175	181,082	27,434,491	
2024-25	956,400		634,700			494,763		7,842,600	262,123			13,224,750	258,900	735,765	242,100	341,053	1,394,200	408,467	399,046	402,497	27,597,364	
2025-26	953,733		634,550			494,575		7,882,600	262,003			13,191,250	258,762	732,265	241,988	340,903	1,394,000	408,318	398,910	402,361	27,596,217	
2026-27	716,467		634,400			494,388		20,181,850	261,883			1,020,000	258,625	738,465	241,875	340,753	1,393,800	408,163	398,767	402,218	27,491,653	
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	1,393,600	408,003	398,618	402,069	27,783,788	
2028-29			4,580,750			2,753,800		8,741,900	2,086,928				2,273,350	728,100	2,576,650	340,453	1,393,400	407,837	398,463	401,914	26,683,545	
2029-30			4,578,650			2,755,000		8,745,000	2,089,115				2,272,750		2,579,000	340,303	1,393,200	407,666	398,303	401,754	25,960,740	
2030-31			4,582,950			2,757,400			2,087,140				2,270,350		2,574,125	1,305,153	1,393,000	1,067,489	1,003,137	951,588	19,992,331	
2031-32			4,578,350			2,762,625			2,086,840					2,271,150		2,577,875	1,300,083	1,392,800	1,068,150	1,002,275	947,607	19,987,754
2032-33																1,303,740	5,132,600	1,067,068	999,973	947,429	9,450,809	
2033-34																1,300,780	5,132,800	1,069,540	1,001,183	950,835	9,455,137	
2034-35																1,300,800	5,132,000	1,070,485	1,000,668	947,588	9,451,540	
2035-36																1,302,475	5,135,000	1,069,873	1,003,718	948,140	9,459,205	
2036-37																1,302,750	5,136,400	1,067,673	1,000,248	947,400	9,454,470	
2037-38																1,301,625	5,136,000	1,068,855	1,000,425	950,343	9,457,248	
2038-39																1,304,101	5,133,600	1,068,185	999,025	951,743	9,456,654	
2039-40																	5,304,000	1,070,628	1,001,018	951,570	8,327,215	
2040-41																		1,070,938	1,001,168	949,795	3,021,900	
2041-42																		1,069,075	999,440	946,388	3,014,903	
2042-43																			1,000,800	951,318	1,952,118	
2043-44																				949,130	949,130	
Totals	<u>\$12,814,372</u>	<u>\$16,064,600</u>	<u>\$28,593,450</u>	<u>\$34,454,650</u>	<u>\$2,565,400</u>	<u>\$17,950,330</u>	<u>\$33,095,850</u>	<u>\$76,995,850</u>	<u>\$12,797,648</u>	<u>\$3,119,950</u>	<u>\$14,096,400</u>	<u>\$40,828,014</u>	<u>\$11,678,436</u>	<u>\$8,066,968</u>	<u>\$12,729,963</u>	<u>\$15,650,542</u>	<u>\$58,837,950</u>	<u>\$16,344,982</u>	<u>\$15,951,074</u>	<u>\$15,884,762</u>	<u>\$448,521,190</u>	

The interest rate is variable on the Delaware Valley and Emmaus Notes.  
 \* actual amounts  
 \*\* Forecast Projection Jan 2020  
 Note: 2020-21 through 2043-44 are based on projections done in Jan 2020.

## 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>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>
<b>2018-19</b>	9,881,842	15,690,000	-	-	-	-	<b>25,571,842</b>
Budget <b>2019-20</b>	10,210,502	16,290,000	-	-	-	-	<b>26,500,502</b>



**WEST CHESTER AREA SCHOOL DISTRICT**  
**Gross Principal Debt Outstanding**  
**as of January 2020**

	<b>2019-2020*</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2025-2029</b>	<b>2030-2034</b>	<b>2035-2039</b>	<b>2040</b>	<b>Total Principal</b>
Emmaus Note 2009	5,000	650,000	650,000	520,000	645,000	7,485,000	-	-	-	9,955,000
Series AA of 2010 GOR	3,290,000	3,420,000	4,410,000	-	-	-	-	-	-	11,120,000
Series A of 2012 GOB	-	-	-	5,000	5,000	8,035,000	12,955,000	-	-	21,000,000
Series AA of 2012 GOR	7,875,000	7,360,000	7,620,000	-	-	-	-	-	-	22,855,000
Series 2013 GOR	825,000	850,000	-	-	-	-	-	-	-	1,675,000
Series 2014 GOB	-	-	-	-	-	4,370,000	7,630,000	-	-	12,000,000
Series A of 2014 GOB	800,000	1,085,000	1,185,000	14,570,000	8,745,000	-	-	-	-	26,385,000
Series AA of 2014 GOB	290,000	295,000	305,000	315,000	325,000	46,450,000	8,480,000	-	-	56,460,000
Series A 2015 GOB	5,000	5,000	5,000	5,000	5,000	3,720,000	5,930,000	-	-	9,675,000
Series AA 2015 GOB	735,000	755,000	770,000	-	-	-	-	-	-	2,260,000
Series 2016 GOB	1,840,000	1,935,000	2,035,000	2,130,000	2,235,000	-	-	-	-	10,175,000
Series A 2016 GOB	5,000	5,000	5,000	5,000	5,875,000	26,120,000	-	-	-	32,015,000
Series AA 2016 GOB	5,000	5,000	5,000	5,000	5,000	2,040,000	6,425,000	-	-	8,490,000
Series 2017 GOB	605,000	615,000	625,000	640,000	660,000	3,480,000	-	-	-	6,625,000
Series A 2017 GOB	5,000	5,000	5,000	5,000	5,000	2,360,000	7,360,000	-	-	9,745,000
Series 2018 GOB	5,000	5,000	5,000	5,000	5,000	25,000	4,060,000	5,880,000	-	9,990,000
Series 2019 GOB	-	5,000	5,000	5,000	5,000	25,000	7,655,000	21,950,000	5,100,000	34,750,000
<b>Total</b>	<b>16,290,000</b>	<b>16,995,000</b>	<b>17,630,000</b>	<b>18,210,000</b>	<b>18,515,000</b>	<b>104,110,000</b>	<b>60,495,000</b>	<b>27,830,000</b>	<b>5,100,000</b>	<b>285,175,000</b>

Source: District Debt Service Schedules

\* Forecast Projection January 2020

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

	<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>
Total General Fund Revenues*	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	249,521,639
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,558,427	1,074,696	1,224,820	1,151,153	1,160,377	1,181,706	-	2,104,117	1,554,549	1,163,834
Sale of Property and Non-recurring revenue	5,057	-	-	973	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-	-	-	-	-
<b>Net Revenues</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>248,357,805</b>
<b>Annual Arithmetic Average (Borrowing Base)**</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>	<b>240,758,493</b>
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
<b>Total Nonelectoral Debt Limit</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>	<b>541,706,609</b>
Less Amount Debt Applicable to Debt Limit	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	250,425,000
<b>Remaining Borrowing Capacity</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>	<b>291,281,609</b>
Ratio of Debt Limit to Debt Margin	28%	33%	37%	36%	38%	42%	44%	48%	51%	54%

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	250,425,000	100%	250,425,000	
Overlapping Debt					
	Township of East Bradford	8,829,000	100%	8,829,000	(1), (2)
	Township of East Goshen	10,822,778	100%	10,822,778	(1), (2)
	Township of Thornbury	-	100%	-	(1), (2)
	Township of West Goshen	5,009,000	100%	5,009,000	(1), (2)
	Township of West Whiteland	10,615,000	100%	10,615,000	(1), (2)
	Township of Westtown	-	100%	-	(1), (2)
	Borough of West Chester	-	100%	-	(1), (2)
	Chester County	593,428,379	20%	119,441,964	(1), (2), (3)
<b>Total Direct and Overlapping Chester County Debt</b>				<b>405,142,742</b>	
<b>Delaware County</b>					
Direct Debt					
	West Chester Area School District	250,425,000	100%	250,425,000	
Overlapping Debt					
	Township of Thornbury	-	100%	-	(1), (4)
	Delaware County	279,983,705	1%	4,021,098	(1), (3), (4)
<b>Total Direct and Overlapping Delaware County Debt</b>				<b>254,446,098</b>	

<sup>(1)</sup> As of December 31, 2018

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

<sup>(3)</sup> Percentage of County Debt was derived by taking WCASD population as a Percentage of County

<sup>(4)</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>
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	4,666,832	5,326,754	-
2019-20 budget	4,524,063	4,035,336	-

\*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>
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	34.290	7.590	15,792,334
2020-21 Projected	34.510	7.610	16,919,468
2021-22 Projected	34.950	7.510	17,800,461
2022-23 Projected	35.620	7.410	18,970,508
2023-24 Projected	36.120	7.320	19,704,963

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

\* 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 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	Actual 2018-19	Budget 2019-20
<b>Local</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>206,641.9</b>	<b>208,113.5</b>
Real Estate	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	174,152.7	176,656.1
Current*	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	173,060.7	175,469.9
Interim	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	1,092.0	1,186.2
Earned Income	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	21,510.4	21,766.9
Real Estate Transfer	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	4,420.7	4,394.5
Delinquent Taxes	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	2,477.2	2,858.8
Investment Earnings	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	332.2	731.9	1,402.3	2,657.0	1,000.0
Gate Receipts	-	-	119.4	123.4	122.9	130.7	136.3	152.9	160.6	150.9	162.8	131.5
Other	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	1,261.2	1,305.6
<b>State</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>39,211.0</b>	<b>41,514.4</b>
Student Subsidies	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	19,913.9	20,348.6
Basic Instruction	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	8,421.6	8,421.9
Basic Education ARRA Funds	-	852.0	834.0	-	-	-	-	-	-	-	-	-
Special Education	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	6,128.9	6,202.9
IDEA - ARRA funds	418.0	959.4	820.7	-	-	-	-	-	-	-	-	-
Tuition Private Home Place <sup>t</sup>	87.4	50.6	-	17.6	121.8	113.9	111.5	179.4	236.2	191.4	231.1	290.0
Transportation	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	3,313.9	3,674.1
Medical, Dental & Nurse	295.6	288.7	273.8	273.9	261.5	256.8	222.3	253.9	256.4	250.3	255.3	250.3
Rent	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	1,163.8	1,110.3
Charter Schools	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-	-	-
Accountability Grants	343.8	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1	399.1	399.1
Other	226.1	82.0	21.9	-	5.0	-	-	-	-	-	-	-
Teacher Subsidies	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	19,243.0	20,765.8
Social Security	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	3,415.4	3,790.4
Retirement	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	15,827.6	16,975.4
Other	-	-	-	-	-	-	-	-	-	-	54.2	400.1
<b>Federal</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>3,668.7</b>	<b>2,967.0</b>
Title I	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	704.5	704.5
Title II	327.8	182.4	416.8	311.2	249.0	199.4	293.9	373.9	384.1	247.2	207.9	260.3
IDEA	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	1,331.4	1,333.4
MA Direct Services/Time Study	760.3	722.4	768.6	773.4	659.4	722.7	516.0	305.5	467.1	803.0	1,251.2	500.0
Other	131.5	165.6	149.6	133.7	116.2	125.5	116.0	157.2	92.7	135.8	173.8	168.9
<b>Local Taxes &amp; Subsidies</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>249,521.6</b>	<b>252,595.0</b>
<b>Beginning 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>31,816.7</b>
FB Adjustment	400.7	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</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>38,868.8</b>	<b>22,602.2</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	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	13,945.5	-
Designated/Committed Fund Balance for Alternative Education	-	-	-	-	-	-	-	-	500.0	676.0	1,000.0	676.0
Designated/Committed Fund Balance for Enrollment Growth	-	-	-	-	-	-	-	-	-	-	2,500.0	2,000.0
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	83.6	69.8
<b>Beginning 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>15,196.6</b>
<b>Ending Unassigned Fund Balance</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>17,179.8</b>	<b>15,696.6</b>
<b>Assumed use of FB</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>(6,962.4)</b>	<b>9,214.4</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
2018-19	2,480	2,477	1,695

# 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)	
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	2,657	621	(2)
2019-20 Budget	1,000	75	(2)

\* 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>
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	8,422	242,559	3.5%	95,020	8.9%
2019-20 Budget	8,422	261,809	3.2%	99,886	8.4%

\*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>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>
<b>2018-19</b>	6,779,893	94,722	5.681	2.1%	415,990	649,281	973,921	-	1,274,735	<b>3,313,927</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>
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	704,467	0	704,467
2019-20 Budget	704,467	0	704,467

\* 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>
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
2018-19	38,868,824	20,557,393	(1,309,859) ****	**	1,639,166

\* 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.

\*\*\*\* At June 30, 2019, the capital projects fund presented a deficit fund balance totaling \$1,309,859. This deficit balance was caused by capital projects being started at year end and expenditures being accrued in relation to these projects in excess of the cash and investments held to fund these projects. The District issued General Obligation Bonds, Series of 2019 on September 30, 2019 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,	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund</b>											
Unreserved - Designed for PSERS		1,200,000									
Unreserved - Undesignated	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	2,748,654
*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	4,159,909
*Assigned											
Gate Receipts			95,549	124,160	102,739	119,782	115,700	89,487	79,324	69,756	83,577
Alternative Education									500,000	676,000	1,000,000
Enrollment Growth											2,500,000
Tax Stabilization				3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138	13,945,496
*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	14,431,188
<b>Total General Fund Fund Balance</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>38,868,824</b>
<b>All other funds</b>											
Reserved - Capital Projects Fund	6,965,394	8,316,802									
Reserved - Capital Reserve Fund	14,641,919	13,811,178									
Reserved - Non-Major Funds											
Unreserved - Capital Projects Fund											
Unreserved - Capital Reserve Fund											
Unreserved - Debt Service Fund											
Unreserved - Non-Major Funds	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	(1,309,859)
*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	20,557,393
*Unrestricted - Capital Projects Fund			94,700								
<b>Total Other Funds</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>19,247,534</b>
<b>TOTAL FUND BALANCE</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>	<b>58,116,358</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
2019-20	7,921,563	79,528	648,096	(20)	8,569,659

(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
2017-18	14.2

**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
2020-21	2018	13,366,030	94.1%	841,146	5.9%	14,207,176

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



# WEST CHESTER AREA SCHOOL DISTRICT

## ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2019-20		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	# 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	0	0	1	47,820
TOTAL COMMERCIAL PROPERTIES	1,730	1,419,240,638	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
TOTAL FARM PROPERTIES	67	22,327,250	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
TOTAL INDUSTRIAL PROPERTIES	86	146,105,675	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
TOTAL RESIDENTIAL PROPERTIES	30,571	6,286,518,818	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
TOTAL VACANT LAND	1,135	47,370,590	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
<b>TOTAL CHESTER COUNTY</b>	<b>33,589</b>	<b>7,921,562,971</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><i>DELAWARE COUNTY</i></b>																				
COMMERCIAL/INDUSTRIAL	14	8,008,833	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	2,210	640,087,346	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
<b>TOTAL DELAWARE COUNTY</b>	<b>2,224</b>	<b>648,096,179</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>GRAND TOTAL</b>	<b>35,813</b>	<b>8,569,659,150</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>

**ANALYSIS OF TAXABLE REAL ESTATE - DETAIL**

LAND USE CODE	DESCRIPTION	2019-20		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	# OF PARCELS	ASSESSMENT TOTAL
<b>CHESTER COUNTY</b>																					
	<b>NOT IDENTIFIED</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>1</b>	<b>\$47,820</b>
C10	BANKS, SALS	35	28,825,030	35	28,825,030	34	28,210,150	35	27,465,380	34	\$27,351,030	34	\$27,512,210	34	\$27,564,130	40	\$30,614,850	32	\$23,918,000	32	\$23,310,250
C20	GAS STATIONS	20	8,623,150	21	9,040,560	21	9,040,560	21	9,040,560	21	9,040,560	21	9,040,560	23	\$9,821,020	22	\$9,593,170	22	\$9,388,240	23	\$9,777,430
C30	RESTAURANTS, RETAIL STORES	267	166,256,790	262	162,189,310	260	163,469,970	261	159,851,770	256	\$154,618,330	259	\$154,872,500	256	\$150,482,750	246	\$147,446,680	253	\$151,746,990	252	\$152,336,810
C35	CONDOMINIUM STORES	8	12,021,400	8	10,925,060	8	10,925,060	8	13,272,300	8	\$13,272,300	8	\$13,278,720	8	\$13,278,720	8	\$13,278,720	8	\$13,278,720	8	\$13,278,720
C40	MOTELS/HOTELS	5	15,018,490	5	15,018,490	4	12,235,990	4	12,235,990	4	\$12,235,990	4	\$12,235,990	4	\$12,235,990	3	\$5,919,990	3	\$7,686,200	3	\$7,649,590
C41	NURSING HOMES	8	41,982,530	5	14,381,390	5	14,381,390	5	14,381,390	5	\$14,381,390	5	\$15,842,940	4	\$9,745,990	4	\$9,745,990	4	\$9,745,990	5	\$15,610,040
C50	SHOPPING CENTERS	28	220,931,550	28	221,534,500	28	221,093,790	28	222,708,530	28	\$222,936,300	28	\$215,710,690	28	\$222,936,300	28	\$222,936,300	28	\$227,340,690	28	\$223,902,180
C60	OFFICE BLDGS/LABS/LIBRARIES	370	476,110,460	370	473,345,892	372	487,181,679	372	487,543,869	372	\$485,266,939	372	\$489,754,071	374	\$493,339,741	374	\$519,642,891	373	\$498,651,171	368	\$509,426,840
C65	CONDOMINIUM OFFICE	406	94,509,253	406	93,828,873	406	93,759,453	400	90,841,023	400	\$90,841,023	397	\$90,841,023	396	\$91,223,433	363	\$91,918,933	351	\$79,373,053	346	\$77,737,433
C67	OFFICE "COMMON LAW CONDO"	148	21,596,810	150	21,819,400	150	21,819,400	150	22,058,940	151	\$22,643,660	150	\$22,621,300	150	\$22,621,300	150	\$22,621,300	150	\$22,637,850	150	\$22,637,850
C70	COMMERCIAL GARAGE/SHOP/CAR DEALERS	128	82,028,270	125	82,291,390	125	81,737,510	126	79,764,340	126	\$79,764,340	128	\$78,422,910	131	\$78,422,910	131	\$78,422,910	132	\$77,331,960	131	\$77,331,960
C80	WAREHOUSE	152	171,455,960	154	173,840,500	154	169,735,300	152	165,722,570	151	\$157,513,890	152	\$158,305,460	152	\$159,215,830	155	\$161,423,310	155	\$161,396,380	156	\$164,128,140
C81	STORAGE TANKS																				
C90	ENTERTAINMENT & RECREATION	11	18,411,585	11	18,679,855	11	16,445,295	10	12,684,815	10	\$12,684,815	10	\$12,684,815	10	\$12,684,815	10	\$13,541,485	10	\$13,541,485	10	\$14,648,290
C91	RECREATION (PRIVATE)	20	22,416,620	20	22,315,800	20	23,869,570	20	23,869,570	22	\$24,647,370	21	\$24,090,780	21	\$24,114,050	21	\$24,114,050	20	\$24,114,050	20	\$24,114,050
C92	MOBILE HOME PARKS (+)	2	1,427,310	2	1,427,310	2	1,427,310	2	1,427,310	2	\$1,427,310	2	\$1,427,310	2	\$1,427,310	2	\$3,728,930	2	\$1,753,910	2	\$1,747,480
C93	BURIAL GROUNDS/ MAUSOLEUM	2	1,483,140	2	1,483,140	2	1,483,140	2	1,483,140	2	\$1,483,140	2	\$1,483,140	2	\$1,483,140	2	\$1,483,140	2	\$1,483,140	2	\$1,667,800
C94	AIRPORTS	1	2,770,000	1	2,770,000	1	2,770,000	1	2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,562,250	1	\$4,929,800	1	\$4,929,800
C95	PRIVATE SCHOOLS	15	16,483,030	15	16,483,030	15	16,407,550	15	16,407,550	15	\$16,407,550	14	\$18,028,000	15	\$24,554,970	13	\$22,579,950	14	\$22,693,570	15	\$22,693,570
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	98	15,680,160	98	15,680,160	99	15,169,850	99	15,139,360	98	\$15,041,530	101	\$16,106,240	102	\$16,576,330	100	\$0	0	\$0	1	\$174,630
C97	COMMERCIAL MISCELLANEOUS	6	809,100	6	809,100	5	716,680	3	480,220	3	\$480,220	3	\$479,430	3	\$633,900	2	\$178,430	2	\$178,430	1	\$201,900
	<b>TOTAL COMMERCIAL PROPERTIES</b>	<b>1,730</b>	<b>\$1,419,240,638</b>	<b>1,724</b>	<b>\$1,386,487,480</b>	<b>1,722</b>	<b>\$1,393,879,547</b>	<b>1,714</b>	<b>\$1,382,831,647</b>	<b>1,709</b>	<b>\$1,367,742,137</b>	<b>1,712</b>	<b>\$1,365,713,429</b>	<b>1,714</b>	<b>\$1,369,224,799</b>	<b>1,677</b>	<b>\$1,391,810,649</b>	<b>1,659</b>	<b>\$1,365,477,339</b>	<b>1,652</b>	<b>\$1,382,775,453</b>
	<b>Increase</b>	<b>0.36%</b>	<b>0.48%</b>	<b>-0.12%</b>	<b>-0.53%</b>	<b>0.47%</b>	<b>-0.13%</b>	<b>0.29%</b>	<b>-1.10%</b>	<b>-0.18%</b>	<b>0.18%</b>	<b>-0.26%</b>	<b>2.21%</b>	<b>-1.62%</b>	<b>1.08%</b>	<b>1.93%</b>	<b>0.42%</b>	<b>-1.25%</b>	<b>1.23%</b>	<b>-1.81%</b>	
	<b>Average Increase (8 Year)</b>		<b>0.48%</b>		<b>0.03%</b>		<b>-0.13%</b>		<b>-0.06%</b>		<b>0.18%</b>		<b>0.28%</b>		<b>0.60%</b>		<b>1.18%</b>		<b>1.32%</b>	<b>1.97%</b>	
F10	FARMS 10 TO 20 ACRES	35	\$12,230,850	37	\$12,738,750	36	\$12,484,100	36	\$11,668,670	36	\$11,668,670	33	\$11,072,370	33	\$11,072,370	34	\$11,238,200	34	\$11,338,400	35	\$11,919,370
F20	FARMS 20 TO 80 ACRES	28	\$8,915,680	29	\$9,967,120	29	\$9,879,970	29	\$9,881,000	29	\$9,876,740	27	\$8,495,280	27	\$8,495,280	28	\$9,032,150	28	\$9,005,110	28	\$9,005,110
F40	FARMS MUSHROOM-HORTICULTI																				
F80	FARMS OVER 80 ACRES	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	8	\$2,499,990	8	\$2,499,990	8	\$2,499,990	8	\$2,499,990	9	\$2,539,730
	<b>TOTAL FARM PROPERTIES</b>	<b>67</b>	<b>\$22,327,250</b>	<b>70</b>	<b>\$23,886,590</b>	<b>69</b>	<b>\$23,544,790</b>	<b>69</b>	<b>\$22,730,390</b>	<b>69</b>	<b>\$22,703,280</b>	<b>68</b>	<b>\$22,066,740</b>	<b>68</b>	<b>\$22,066,740</b>	<b>70</b>	<b>\$22,769,440</b>	<b>70</b>	<b>\$22,838,800</b>	<b>72</b>	<b>\$23,464,210</b>
	<b>Increase</b>	<b>-4.23%</b>	<b>-6.53%</b>	<b>1.45%</b>	<b>1.45%</b>	<b>0.00%</b>	<b>3.58%</b>	<b>0.00%</b>	<b>0.12%</b>	<b>1.47%</b>	<b>2.88%</b>	<b>0.00%</b>	<b>-2.86%</b>	<b>-3.09%</b>	<b>0.00%</b>	<b>-0.30%</b>	<b>-2.78%</b>	<b>-2.67%</b>	<b>0.00%</b>	<b>-0.44%</b>	
	<b>Average Increase (8 Year)</b>		<b>-0.28%</b>		<b>0.22%</b>		<b>-0.01%</b>		<b>-0.43%</b>		<b>-0.50%</b>		<b>-0.88%</b>		<b>-0.93%</b>		<b>-0.73%</b>		<b>-1.32%</b>	<b>-0.31%</b>	
M10	HEAVY INDUSTRIAL	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630
M20	LIGHT INDUSTRIAL	85	\$145,298,045	85	\$144,344,765	86	\$144,546,135	86	\$144,380,925	86	\$144,597,805	87	\$145,126,640	87	\$145,942,550	88	\$148,135,940	88	\$149,881,840	89	\$150,244,450
M25	LIGHT INDUSTRIAL CONDOMINIUM																				
M30	INDUSTRIAL QUARRING/LANDFILLS																				
	<b>TOTAL INDUSTRIAL PROPERTIES</b>	<b>86</b>	<b>\$146,105,675</b>	<b>86</b>	<b>\$145,152,395</b>	<b>87</b>	<b>\$145,353,765</b>	<b>87</b>	<b>\$145,188,555</b>	<b>87</b>	<b>\$145,405,235</b>	<b>88</b>	<b>\$145,936,270</b>	<b>88</b>	<b>\$146,750,180</b>	<b>89</b>	<b>\$148,943,570</b>	<b>89</b>	<b>\$150,689,470</b>	<b>90</b>	<b>\$151,052,080</b>
	<b>Increase</b>	<b>0.00%</b>	<b>0.66%</b>	<b>-1.15%</b>	<b>-0.14%</b>	<b>0.00%</b>	<b>0.11%</b>	<b>0.00%</b>	<b>-0.15%</b>	<b>-1.14%</b>	<b>-0.36%</b>	<b>0.00%</b>	<b>-0.55%</b>	<b>-1.12%</b>	<b>-1.47%</b>	<b>0.00%</b>	<b>-1.16%</b>	<b>-1.11%</b>	<b>-0.24%</b>	<b>0.02%</b>	
	<b>Average Increase (8 Year)</b>		<b>-0.39%</b>		<b>-0.50%</b>		<b>-0.48%</b>		<b>-0.47%</b>		<b>-0.38%</b>		<b>-0.44%</b>		<b>-0.91%</b>		<b>-0.66%</b>		<b>-0.51%</b>	<b>-0.46%</b>	
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25469	\$5,175,802,253	25409	\$5,144,846,016	25382	\$5,125,092,053	25,371	\$5,115,624,938	25,357	\$5,108,391,320	25,310	\$5,086,973,340	25,263	\$5,076,097,159	25,203	\$5,069,461,715	25,144	\$5,079,461,715	25,083	\$5,080,090,851
R20	RESIDENTIAL TWO FAMILY	285	\$40,035,880	285	\$39,862,340	285	\$39,917,500	286	\$40,045,100	286	\$39,943,250	283	\$39,616,350	283	\$39,566,770	284	\$39,971,650	285	\$40,098,900	285	\$40,235,400
R30	RESIDENTIAL MULTIFAMILY / DOMES	109	\$17,491,090	108	\$17,248,100	108	\$17,219,710	107	\$16,638,190	106	\$16,491,210	106	\$16,439,100	106	\$16,439,100	106	\$16,429,760	106	\$16,429,760	106	\$16,429,760
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	138	\$34,364,100	137	\$34,096,720	137	\$34,096,720	137	\$34,096,720	138	\$34,706,630	137	\$33,781,150	137	\$48,571,390	137	\$48,633,870	137	\$48,613,150	137	\$48,613,150
R50	RESIDENTIAL CONDOMINIUM	2548	\$246,869,730	2529	\$242,854,230	2500	\$237,760,070	2,478	\$234,088,330	2,446	\$228,159,420	2,374	\$214,787,910	2,282	\$197,541,070	2,245	\$189,949,160	2,227	\$186,070,250	2,222	\$184,875,870
R55	RESIDENTIAL TOWNHOUSE	1578	\$282,691,805	1576	\$282,292,945	1576	\$282,552,155	1,575	\$282,713,255	1,575	\$283,048,045	1,584	\$287,864,235	1,616	\$298,088,215	1,601	\$297,811,435	1,588	\$295,186,645	1,574	\$292,160,625
R60	RESIDENTIAL DWELLING-COMMERCIAL USE	23	\$4,698,920	23	\$4,698,920	23	\$4,698,920	25	\$5,168,150	24											

**ANALYSIS OF TAXABLE REAL ESTATE - DETAIL**

LAND USE CODE	DESCRIPTION	2019-20		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	# OF PARCELS	ASSESSMENT TOTAL
<b>DELAWARE COUNTY</b>																					
	COMMERCIAL/INDUSTRIAL	14	\$8,008,833	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	2210	\$640,087,346	2199	\$640,107,224	2,198	\$639,278,166	2,199	\$638,865,520	2,194	\$638,891,761	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>2,224</b>	<b>\$648,096,179</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	0.50%	0.00%	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)		0.22%		0.20%		0.02%		0.10%		0.40%		1.00%		2.78%		4.08%		5.25%		6.62%
	<b>GRAND TOTAL</b>	<b>35,813</b>	<b>\$8,569,659,150</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		0.94%		0.23%		1.13%		0.36%		0.69%		0.21%		0.02%		0.11%		-0.07%		-0.50%
	Average Increase (8 Year)		0.46%		0.33%		0.24%		0.20%		0.29%		0.35%		0.57%		0.88%		1.19%		1.67%
	<b>Chesco Average</b>	30,016	\$5,767,947,568 192,162	29,935	\$5,732,289,861 191,491	29,879	\$5,707,617,398 191,024	29,846	\$5,694,467,643 190,795	29,799	\$5,681,632,905 190,665	29,686	\$5,651,155,735 190,364	29,580	\$5,633,342,594 190,444	29,469	\$5,618,849,187 190,670	29,380	\$5,622,857,490 191,384	29,300	\$5,619,402,786 191,788
	<b>Delco Average</b>	2,210	640,087,346 289,632	2,199	640,107,224 291,090	2,198	639,278,166 290,845	2,199	638,865,520 290,525	2,194	638,891,761 291,158	2,192	633,891,761 289,184	2,193	629,105,934 286,870	2,189	629,392,646 287,525	2,190	628,332,131 286,910	2,190	630,726,093 288,003
*From January Land Use Code Report from the county																					

## WEST CHESTER AREA SCHOOL DISTRICT ASSESSED PROPERTY COUNTS

	2019-20	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
LAND USE DESCRIPTION	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS	# OF PARCELS
<b>CHESTER COUNTY</b>																				
RESIDENTIAL SINGLE FAMILY / CABIN	25,469	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
RESIDENTIAL TWO FAMILY	285	285	285	286	285	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283
RESIDENTIAL MULTIFAMILY / DORMS	109	108	108	107	106	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111
RESIDENTIAL APARTMENT (4-19 UNITS)	138	137	137	137	138	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140
RESIDENTIAL CONDOMINIUM	2,548	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
RESIDENTIAL TOWNHOUSE	1,578	1,576	1,576	1,575	1,575	1,584	1,616	1,601	1,588	1,574	1,566	1,569	1,557	1,556	1,548	1,548	1,544	1,544	1,522	1,489
RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	23	23	23	24	25	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25
DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	143	144	144	145	146	147	148	148	148	150	150	151	153	152	155	155	156	157	157	159
RESIDENTIAL MOBILE HOME	4	5	5	5	5	5	5	5	5	5	5	6	7	-	8	9	9	8	9	9
RESIDENTIAL BARN, STABLE, POOLS, MISC	122	121	120	122	123	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86
RESIDENTIAL APARTMENT (20 OR MORE)	58	58	58	57	56	54	53	52	52	52	52	52	52	52	51	50	50	49	49	46
COMMON ELEMENTS - NOT OPEN SPACE	25	25	25	33	33	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1
<b>TOTAL RESIDENTIAL PROPERTIES</b>	<b>30,502</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>Inc (Dec)</b>	<b>82</b>	<b>57</b>	<b>23</b>	<b>45</b>	<b>114</b>	<b>107</b>	<b>112</b>	<b>115</b>	<b>80</b>	<b>59</b>	<b>104</b>	<b>65</b>	<b>91</b>	<b>176</b>	<b>308</b>	<b>414</b>	<b>583</b>	<b>589</b>	<b>578</b>	<b>560</b>
BANKS, S&Ls	35	35	34	35	34	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22
GAS STATIONS	20	21	21	21	21	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31
RESTAURANTS, RETAIL STORES	267	262	260	261	256	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236
CONDOMINIUM STORES	8	8	8	8	8	8	8	8	8	8	8	6	6	6	1	1	1	1	4	0
MOTELS/HOTELS	5	5	4	4	4	4	4	3	3	3	3	3	3	3	4	4	4	4	0	4
NURSING HOMES	8	5	5	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3
SHOPPING CENTERS	28	28	28	28	28	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21
OFFICE BLDGS, LABS, LIBRARIES	370	370	372	372	372	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312
CONDOMINIUM OFFICE	406	406	406	400	400	397	396	363	351	346	336	302	281	278	272	258	255	255	256	256
OFFICE "COMMON LAW CONDO"	148	150	150	150	151	150	150	150	150	150	150	150	150	150	150	150	151	151	153	163
COMMERCIAL GARAGE/SHOP/CAR DEALERS	128	125	125	126	126	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143
WAREHOUSE	152	154	154	152	151	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148
STORAGE TANKS						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENTERTAINMENT & RECREATION	11	11	11	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11
RECREATION (PRIVATE)	20	20	20	20	22	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16
MOBILE HOME PARKS (4+)	2	2	2	2	2	2	2	4	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	1	0	0
PRIVATE SCHOOLS	15	15	15	15	15	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9
COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	98	98	99	99	98	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98
COMMERCIAL MISCELLANEOUS	6	6	5	3	3	3	3	2												
<b>TOTAL COMMERCIAL PROPERTIES</b>	<b>1,730</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>Inc (Dec)</b>	<b>6</b>	<b>2</b>	<b>8</b>	<b>5</b>	<b>(3)</b>	<b>(2)</b>	<b>37</b>	<b>18</b>	<b>7</b>	<b>20</b>	<b>39</b>	<b>21</b>	<b>1</b>	<b>25</b>	<b>37</b>	<b>18</b>	<b>8</b>	<b>8</b>	<b>(2)</b>	<b>(6)</b>
<b>TOTAL FARM PROPERTIES</b>	<b>67</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>Inc (Dec)</b>	<b>(3)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>1</b>	<b>(1)</b>	<b>11</b>	<b>(4)</b>
<b>TOTAL INDUSTRIAL PROPERTIES</b>	<b>86</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>Inc (Dec)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>(2)</b>	<b>(3)</b>	<b>-</b>	<b>(1)</b>	<b>(3)</b>	<b>(3)</b>	<b>-</b>	<b>2</b>
<b>NOT IDENTIFIED</b>	<b>-</b>	<b>-</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>Inc (Dec)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>1</b>	<b>(21)</b>	<b>(167)</b>	<b>91</b>	<b>(57)</b>	<b>40</b>	<b>11</b>	<b>(43)</b>	<b>(380)</b>	<b>339</b>	<b>89</b>
<b>TOTAL VACANT LAND</b>	<b>1,135</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>Inc (Dec)</b>	<b>46</b>	<b>50</b>	<b>(29)</b>	<b>(22)</b>	<b>(73)</b>	<b>1</b>	<b>(146)</b>	<b>264</b>	<b>(17)</b>	<b>15</b>	<b>(42)</b>	<b>107</b>	<b>22</b>	<b>(4)</b>	<b>(197)</b>	<b>(301)</b>	<b>(438)</b>	<b>(89)</b>	<b>(92)</b>	<b>314</b>
<b>TOTAL MOBILE HOME</b>	<b>69</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>72</b>	<b>71</b>	<b>71</b>	<b>74</b>	<b>74</b>
<b>Inc (Dec)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(2)</b>	<b>-</b>	<b>1</b>	<b>(1)</b>	<b>1</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>DELAWARE COUNTY</b>																				
	<b>2,224</b>	<b>2,213</b>	<b>2,212</b>	<b>2,213</b>	<b>2,208</b>	<b>2,206</b>	<b>2,207</b>	<b>2,203</b>	<b>2,204</b>	<b>2,202</b>	<b>2,202</b>	<b>2,193</b>	<b>2,074</b>	<b>2,074</b>	<b>2,039</b>	<b>2,035</b>	<b>1,853</b>	<b>1,592</b>	<b>1,491</b>	<b>1,470</b>
<b>GRAND TOTAL</b>	<b>35,813</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>Inc (Dec)</b>	<b>141</b>	<b>110</b>	<b>1</b>	<b>33</b>	<b>41</b>	<b>103</b>	<b>4</b>	<b>397</b>	<b>67</b>	<b>96</b>	<b>87</b>	<b>146</b>	<b>204</b>	<b>172</b>	<b>191</b>	<b>323</b>	<b>369</b>	<b>222</b>	<b>855</b>	<b>958</b>

# WEST CHESTER AREA SCHOOL DISTRICT

## COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
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
2018	49.3	56.4

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>
1994-95	147.9	#REF!	350.3	#REF!
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%
2019-20	21.6622	1.8%	16.2597	1.1%

\* 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

<u>FISCAL YEAR</u>	<u>TOTAL</u>	<u>GAMING REVENUE</u>	<u>STERLING CREDIT</u>	<u>ELIGIBLE HOMESTEADS</u>		<u>EXCLUSION AMOUNT</u>
				<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>	
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
2019-20	\$3,598,252.82	\$2,462,852.67	\$1,135,400.15	23,109	1,815	\$144.37

**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
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
2019-20	21.6622	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		
	Area School District	Delaware County	Township of Thornbury
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
2019-20	16.2597	5.461	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>
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%
2018-19	8,490,151,093	21.6622	177,692,995	173,060,736	97.4%

\*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>
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
2019-20	2,834	112	2,946

# 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>
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
2019-20	1,002.60	12,078	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		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Regular Education 1100</b>												
Professional	121	700.28	700.28	692.30	688.40	684.30	685.80	681.90	681.20	691.60	701.40	703.30
Clerical	151	-	-	-	-	-	0.50	0.50	0.50	0.50	-	-
Aides	191	21.00	21.00	21.00	21.00	21.00	18.00	19.00	19.00	20.00	21.00	21.00
Technology Aides	158	19.00	19.00	16.00	16.00	16.00	16.00	16.00	19.00	19.00	19.00	19.00
<b>Total</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>743.30</b>
<b>Special Education 1200</b>												
Administrative	111	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	120.40	120.40	116.90	118.60	121.90	121.70	124.30	128.00	125.00	125.70	130.90
Technical	141	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	7.00	7.00	6.00	6.00	5.96	4.00	4.00	4.00	4.00	4.00	4.00
Aides	191	143.73	143.73	143.70	143.70	143.63	124.00	133.00	118.00	107.00	96.00	96.00
<b>Total</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>234.90</b>
<b>Vocational Education 1300</b>												
Professional	121	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50	27.50	28.80	30.50
<b>Total</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>30.50</b>
<b>Pupil Personnel 2100</b>												
Administrative	111	1.00	1.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Professional	121	59.00	59.00	55.40	55.40	55.40	54.40	54.60	52.60	52.60	52.60	53.60
Technical	141	10.00	10.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Clerical	151	13.00	13.00	12.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	14.00
Aides	154	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>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>80.60</b>
<b>Instructional Support 2200</b>												
Administrative	111	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00	8.00	9.00	10.00
Professional	121	17.80	17.80	17.70	17.70	17.20	17.40	17.10	17.00	17.10	17.30	17.30
Clerical	151	2.80	2.80	3.00	3.00	3.05	3.45	3.45	3.45	2.45	3.00	3.00
Aides	154	16.00	16.00	11.00	11.00	11.00	10.00	11.00	11.00	8.00	8.00	9.00
<b>Total</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>39.30</b>
<b>Administration 2300</b>												
Administrative	111	40.00	40.00	36.00	36.00	36.00	35.00	34.00	34.00	34.00	34.00	35.00
Technical	141	2.00	2.00	4.00	4.00	3.00	4.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	39.50	39.50	32.50	31.00	31.00	30.00	29.00	29.00	29.00	28.95	29.95
Aides	154	10.50	10.50	5.00	5.00	5.00	5.00	5.00	5.00	10.00	10.00	10.00
<b>Total</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>75.95</b>
<b>Pupil Health Svcs 2400</b>												
Administrative	111	-	-	-	-	-	-	-	-	-	-	1.00
Professional	121	15.60	15.60	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	13.80
Technical	141	9.40	9.40	9.00	10.20	10.20	10.20	11.20	11.20	11.20	11.20	12.20
<b>Total</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>27.00</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	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	151	9.50	9.50	7.50	7.00	7.00	7.00	6.00	6.00	6.00	6.00	5.00
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>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>13.00</b>
<b>Oper/Maint 2600</b>												
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00
Technical	141	23.00	23.00	23.00	23.00	23.00	28.00	28.00	28.00	25.00	27.00	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	116.80	116.80	111.80	108.80	108.80	100.40	96.40	96.40	97.00	97.00	102.50
<b>Total</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>132.50</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	1.50	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>3.50</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	4.00	4.00	4.00	4.00	4.00
Technical	141	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	4.00	4.00
Clerical	151	5.00	5.00	5.00	5.00	5.00	5.05	7.05	7.05	7.05	6.05	6.05
Tech/Trade	168	12.00	12.00	12.00	11.00	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>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>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	2.80	2.00	2.00	2.00	2.00	3.00	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>8.80</b>	<b>9.00</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>1,486.81</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>	<b>1,414.60</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>
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	73,361	46,000	2.760%
2020-21	N/A	46,000	3.160%

\* 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 2019-20 Fiscal Year**

<b>Functions</b>	<b>Elementary</b>	<b>Middle</b>	<b>High</b>	<b>Other</b>	<b>Total</b>
1100 Regular	332.05	170.85	219.90	20.50	<b>743.30</b>
1200 Special	49.00	30.20	32.70	123.00	<b>234.90</b>
1300 Vocational	-	14.60	15.90	-	<b>30.50</b>
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	19.60	16.00	33.00	12.00	<b>80.60</b>
2200 Support Instruction	15.00	4.00	7.30	13.00	<b>39.30</b>
2300 Administration	30.00	15.00	21.00	9.95	<b>75.95</b>
2400 Pupil Health	11.80	3.00	6.00	6.20	<b>27.00</b>
2500 Business Office	-	-	-	13.00	<b>13.00</b>
2600 Facilities	34.50	18.50	33.00	46.50	<b>132.50</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 2019-20 FTEs</b>	<b>491.95</b>	<b>272.15</b>	<b>377.80</b>	<b>272.70</b>	<b>1,414.60</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>
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
2020	OASD	6.20	137,700	8,537.40
	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>
1993-94	429.15	72.00	18.00	77.00	596.15	8.66%
1994-95	383.61	75.89	14.94	50.30	524.74	-11.98%
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	1239.18 ****	105.35	10.30	310.19 ****	1,665.02	9.78%
2015-16	1438.81 ****	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%
2019-20	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	0.00%

\* 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:		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	2019-20
Sp. Education	At Sept. 30	89	109	125	159	-- *	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	End of Year	95	84	155	184	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Kindergarten (half-time)	At Sept. 30	770	765	748	726	684	683	650	660	578	628	660	611	630	616	557	584	525	599	--	--	--
	End of Year	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	887
	End of Year	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	51	86	81	893	859	TBD
Grades 1-5	At Sept. 30	4838	4620	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328	4355	4449	4495	4501
	End of Year	4832	4626	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	4376	4458	4498	TBD
Grades 6-8	At Sept. 30	2749	2792	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782	2809	2824	2766	2824
	End of Year	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	2825	2822	2769	TBD
Grades 9-12	At Sept. 30	3265	3327	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758	3753	3764	3845	3866
	End of Year	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	3740	3749	3807	TBD
TOTAL-Sept.30		11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	11928	11963	12078
TOTAL-End of Year		11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	11621	11922	11933	TBD
Increase/Decrease at September 30		73	-98	-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	106	339	35	115

\* 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.

<u>BIRTHS</u>																							
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
1989	1,209	94/95	862	962	927	863	814	846	837	790	795	834	749	677	625	10,581	68	<b>10,649</b>	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	<b>11,011</b>	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	<b>11,282</b>	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	<b>11,486</b>	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	<b>11,638</b>	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	<b>11,711</b>	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	<b>11,613</b>	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	<b>11,432</b>	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	<b>11,590</b>	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	<b>11,646</b>	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	<b>11,676</b>	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	<b>11,722</b>	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	<b>11,789</b>	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	<b>11,667</b>	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	<b>11,684</b>	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	<b>11,810</b>	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	<b>11,825</b>	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	<b>11,822</b>	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	<b>11,687</b>	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	<b>11,666</b>	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	<b>11,624</b>	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	<b>11,483</b>	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	<b>11,589</b>	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	<b>11,928</b>	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	<b>11,963</b>	857	4,495	2,766	3,845	11,963
2014	990	19/20	887	901	899	884	861	956	974	925	925	963	987	1005	911	12,078	0	<b>12,078</b>	887	4,501	2,824	3,866	12,078

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

## WEST CHESTER AREA SCHOOL DISTRICT

### PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2020

	<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	58	78	113	91	116	98	89	88	99	89	919								919	
1	57	78	113	91	116	99	91	88	100	89	922								922	
2	65	63	89	98	98	96	121	68	105	95	898								898	
3	79	83	119	93	96	85	96	89	89	106	935								935	
4	69	74	98	90	87	102	119	80	88	87	894								894	
5	59	81	87	95	86	94	98	87	106	81	874								874	
6												312	371	296					979	979
7												299	381	299					979	979
8												277	374	278					929	929
9															305	349	297		951	951
10															305	342	320		967	967
11															303	362	311		976	976
12															331	335	343	1,009	1,009	1,009
<b>TOTAL</b>	<b>387</b>	<b>457</b>	<b>619</b>	<b>558</b>	<b>599</b>	<b>574</b>	<b>614</b>	<b>500</b>	<b>587</b>	<b>547</b>	<b>5,442</b>	<b>888</b>	<b>1,126</b>	<b>873</b>	<b>1,244</b>	<b>1,388</b>	<b>1,271</b>	<b>6,790</b>	<b>12,232</b>	

# West Chester Area School District

## Student Market Share Analysis

2010-11   2011-12   2012-13   2013-14   2014-15   2015-16   2016-17   2017-18   2018-19   2019-20

<b>Total Out-of-District</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>3,347</b>
% of Total	26.9%	26.8%	27.0%	25.9%	25.8%	26.6%	25.6%	23.8%	22.6%	21.7%
<b>Total In-District</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>12,078</b>
% of Total	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%	77.4%	78.3%
<b>Total Students</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>15,425</b>
Share Change Year-to-Year	2.54%	0.14%	-0.23%	1.53%	0.16%	-1.14%	1.44%	2.38%	4.03%	2.73%

<b>WCASD</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>12,078</b>
Elementary	5,036	5,085	5,069	5,078	5,026	4,943	5,027	5,340	5,352	5,388
% of Total Elementary	60.8%	61.1%	61.2%	62.8%	62.6%	61.4%	63.3%	66.7%	68.6%	69.4%
Secondary	6,789	6,737	6,618	6,588	6,598	6,540	6,562	6,588	6,611	6,690
% of Total Secondary	86.0%	86.0%	85.7%	86.1%	86.5%	86.0%	86.1%	86.2%	86.5%	87.3%

<b>Out-Of-District</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>3,347</b>
Elementary	3,253	3,233	3,216	3,005	3,007	3,103	2,918	2,670	2,455	2,372
Private	171	185	188	181	227	229	193	193	201	205
% of Total	1.1%	1.1%	1.2%	1.2%	1.4%	1.5%	1.2%	1.2%	1.3%	1.3%
Religious - Catholic	1,973	1,850	1,805	1,682	1,618	1,615	1,476	1,329	1,226	1,158
% of Total	12.2%	11.5%	11.3%	10.7%	10.3%	10.3%	9.5%	8.5%	7.9%	7.5%
Religious - Other	325	375	336	248	270	329	331	303	289	301
% of Total	2.0%	2.3%	2.1%	1.6%	1.7%	2.1%	2.1%	1.9%	1.9%	2.0%
Charter	570	610	656	670	706	717	678	615	510	482
% of Total	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%
Special Education	49	48	55	56	36	50	67	62	63	60
% of Total	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%
CCIU	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Home School	165	165	176	168	150	163	173	168	166	166
% of Total	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%
Secondary	1,105	1,101	1,106	1,068	1,027	1,061	1,060	1,052	1,029	975
Private	33	39	46	35	40	38	36	40	44	48
% of Total	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%
Religious - Catholic	814	803	819	762	725	812	784	768	727	700
% of Total	5.0%	5.0%	5.1%	4.8%	4.6%	5.2%	5.0%	4.9%	4.7%	4.5%
Religious - Other	140	123	98	84	93	82	75	77	73	76
% of Total	0.9%	0.8%	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%
Charter	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Education	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CCIU	77	97	84	125	106	94	107	136	146	129
% of Total	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%
Alternative	41	39	59	62	63	35	58	31	39	22
% of Total	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%
Home School	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

<b>TOTAL NO. STUDENTS</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>15,425</b>
Elementary	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807	7,760
Secondary	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640	7,665

<b>TOTAL NO OF BIRTHS (AGE 5)</b>	1,234	1,150	1,155	1,123	1,177	1,035	1,049	1,001	1,032	990
<b>TOTAL NO. STUDENTS</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>15,425</b>
Elementary	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807	7,760
Secondary	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640	7,665

<b>Facility Breakdown</b>										
% Public	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%	77.4%	78.3%
<i>Schools Facilities Not WCASD</i>										
% Private	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%	1.5%	1.5%	1.6%	1.6%
% Religious	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%	17.1%	15.8%	15.0%	14.5%
% Charter	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%
% Special Education	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%
% CCIU	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%
% Alternative	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%
% Home School	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Enrollment As of 9/30:	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b><u>CYBER CHARTER SCHOOLS:</u></b>																
21st Century	7	14	13	13	11	15	11	13	10	12	11	6	7	11	15	14
Achievement House	-	1	1	2	0	1	1	1	-	-	1	1	0	2	1	1
Agora Cyber School	-	-	-	3	10	4	5	10	11	10	4	4	3	8	7	6
Connection	3	8	8	9	6	7	9	10	14	14	12	20	14	7	16	17
Education Plus	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-
Insight PA Cyber Charter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
PA Cyber School	4	15	12	14	12	14	16	18	18	15	15	7	5	1	2	2
PA Leadership	-	6	27	51	52	56	80	87	115	112	110	87	77	106	91	105
PA Virtual	6	13	26	26	33	23	15	18	10	9	9	7	11	2	1	3
PA Distance Learning Center	-	-	-	-	1	-	-	-	-	1	1	1	-	-	2	2
Reach Cyber	-	-	-	-	-	-	-	-	-	-	-	-	-	3	4	7
<b>TOTAL CYBER CHARTER SCHOOLS</b>	<b>20</b>	<b>57</b>	<b>87</b>	<b>118</b>	<b>125</b>	<b>120</b>	<b>137</b>	<b>157</b>	<b>178</b>	<b>173</b>	<b>163</b>	<b>140</b>	<b>117</b>	<b>140</b>	<b>140</b>	<b>159</b>
<b><u>BRICK &amp; MORTAR CHARTER SCHOOLS:</u></b>																
Avon Grove Charter School	-	-	2	1	3	2	3	0	1	1	1	1	3	4	2	1
Chester Community	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Chester County Family Academy	39	27	26	27	32	39	29	26	34	50	54	96	77	59	47	43
Collegium Charter School	374	326	314	323	347	359	359	405	423	437	479	473	479	407	318	276
Graystone Academy	-	2	2	2	-	9	3	6	3	-	-	-	-	-	-	-
Renaissance Academy	8	6	9	6	6	9	8	10	5	5	6	5	2	3	3	3
Sankofa	-	-	5	9	6	12	15	6	4	3	-	-	-	-	-	-
Souderton	-	-	-	-	-	-	-	-	-	1	3	2	-	2	-	-
<b>TOTAL BRICK &amp; MORTAR CHARTER SCHOOLS</b>	<b>421</b>	<b>361</b>	<b>358</b>	<b>368</b>	<b>395</b>	<b>430</b>	<b>417</b>	<b>453</b>	<b>470</b>	<b>497</b>	<b>543</b>	<b>577</b>	<b>561</b>	<b>475</b>	<b>370</b>	<b>323</b>
<b>TOTAL CHARTER SCHOOLS</b>	<b>441</b>	<b>418</b>	<b>445</b>	<b>486</b>	<b>520</b>	<b>550</b>	<b>554</b>	<b>610</b>	<b>648</b>	<b>670</b>	<b>706</b>	<b>717</b>	<b>678</b>	<b>615</b>	<b>510</b>	<b>482</b>
<b><u>ALTERNATIVE EDUCATION:</u></b>																
Alternative Programs (Regular)	37	43	41	50	50	47	36	35	32	14	8	14	11	16	5	5
Alternative Programs (Special)	153	130	140	185	185	158	177	180	192	170	142	145	167	160	159	151
Chester County Center for Arts & Technology (FTEs)	51	61	98	68	69	73	71	82	84	76	80	89	87	80	89	116
<b>TOTAL ALTERNATIVE EDUCATION</b>	<b>241</b>	<b>234</b>	<b>279</b>	<b>303</b>	<b>304</b>	<b>278</b>	<b>284</b>	<b>297</b>	<b>308</b>	<b>260</b>	<b>230</b>	<b>248</b>	<b>265</b>	<b>256</b>	<b>253</b>	<b>272</b>
<b>TOTAL STUDENTS ATTENDING OUTSIDE WCASD</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>	<b>754</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>
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
2019-20	7	0.06%	1,038	8.59%	523	4.33%	1,050	8.69%	9,075	75.14%	385	3.19%	12,078

**West Chester Area School District**  
**Minority Student/Professional Distribution**  
**(including part-time)**  
**2019-2020 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%	
<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%	
<b>2019-2020</b>															
<b>DISTRICT TOTALS</b>	Students	12078.0	9075.0	75.14%	523.0	4.33%	1050.0	8.69%	1038.0	8.59%	7.0	0.06%	385.0	3.19%	
	Prof. Emp	965.0	905.0	93.78%	45.0	4.66%	5.0	0.52%	5.0	0.52%	0.0	0.00%	5.0	0.52%	
	Admin	63.0	53.0	84.13%	9.0	14.29%	0.0	0.00%	1.0	1.59%	0.0	0.00%	0.0	0.00%	

Student data based on PIMS Student Snapshot for October 1st Enrollment 2019-2020  
Staff data based in Finance Plus data accessed on October 1, 2019

## WEST CHESTER AREA SCHOOL DISTRICT

### Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2017/18	12,654.17	14,816.34

**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>2019</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>
White (%)	75.1	76.1	76.7	77.9	79.3	80.0	80.7	81.2	81.6	81.2
Black (%)	4.3	4.5	4.8	5.1	5.4	6.1	6.3	6.4	6.8	6.4
Hispanic (%)	8.7	8.3	7.8	7.4	6.9	6.2	5.9	5.6	5	5.6
Asian/Pacific Islander (%)	8.6	8.6	8.6	8.0	7.5	7.1	6.8	6.6	6.5	6.6
American Indian/Alaska Native (%)	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Multi-Racial	3.2	2.5	2.0	1.5	0.8	0.5	0.2	-	-	-
<b>Enrollment of Students with Special Needs</b>										
Economically Disadvantaged (%)	16.2	15.9	13.4	12.9	12.5	12.7	11.4	11.2	9.8	8.5
English Language Learners (%)	4.1	4.0	2.9	2.8	2.6	2.1	2.4	3.1	2.8	3.2
Students with Disabilities (%)	13.5	13.0	11.9	12.3	12.7	12.8	13.0	11.0	13.4	11.4
<b>Enrollment Distribution by Gender</b>										
Female (%)	48.2	48.5	48.5	48.5	48.3	48.5	48.4	48.1	48.5	48.1
Male (%)	51.8	51.5	51.5	51.5	51.7	51.5	51.6	51.9	51.5	51.9
<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 (%)	7.3	7.2	7.5	5.8	5.3	5.6	5.9	5.9	5.7	5.9
Grade 1 (%)	7.5	7.6	7.1	6.8	7.2	7.0	7.4	7.1	7.4	7.1
Grade 2 (%)	7.4	7.2	6.8	7.6	7.5	7.4	7.3	7.6	7.4	7.6
Grade 3 (%)	7.3	7.0	7.9	7.8	7.6	7.6	7.7	7.6	7.1	7.6
Grade 4 (%)	7.1	7.8	7.8	7.6	7.8	7.6	7.9	7.2	7.4	7.2
Grade 5 (%)	7.9	7.9	7.6	7.8	7.6	8.0	7.3	7.5	7.5	7.5
Grade 6 (%)	8.1	7.8	7.7	7.7	8.3	8.3	7.8	7.6	8	7.6
Grade 7 (%)	7.7	7.7	7.8	8.3	8.2	7.6	7.8	8.1	7.9	8.1
Grade 8 (%)	7.7	7.7	8.2	8.2	7.8	8.1	8.0	7.9	8	7.9
Grade 9 (%)	8.0	8.2	8.3	8.0	8.2	8.0	8.1	8.3	8.6	8.3
Grade 10 (%)	8.2	8.4	7.8	8.2	8.0	8.4	8.3	8.4	8.5	8.4
Grade 11 (%)	8.3	7.7	7.9	7.8	8.3	8.1	8.3	8.3	8.4	8.3
Grade 12 (%)	7.5	7.9	7.6	8.4	8.2	8.3	8.3	8.5	8.1	8.5
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
<b>Student Proficiency on State Reading/ELA/Lit Tests</b>										
Grade 3 Reading Proficiency (%)	78.4	81.3	83.1	80.3	80.8	89.0	88.0	89.5	91	89.9
Grade 4 Reading Proficiency (%)	85.4	79.4	86.8	82.0	83.9	87.0	88.0	93.5	93.3	89.2
Grade 5 Reading Proficiency (%)	79.9	83.0	83.4	83.9	84.6	84.0	84.0	90.9	87.7	83.6
Grade 6 Reading Proficiency (%)	82.1	82.3	83.0	81.3	83.0	85.0	82.0	86.4	89.8	86.1
Grade 7 Reading Proficiency (%)	80.7	80.6	79.3	86.4	82.6	88.0	87.0	92.9	90.7	88.1
Grade 8 Reading Proficiency (%)	73.3	79.6	80.8	79.6	80.3	92.0	92.0	94.6	95.8	93.5
Grade 11 Reading Proficiency (%)	87.4	87.2	84.8	92.7	90.2	89.0	89.0	82.6	84.2	79.2
<b>Student Proficiency on State Math Tests*</b>										
Grade 3 Math Proficiency (%)	70.6	73.8	72.5	72.6	71.4	93.0	92.0	93.2	93.7	94.1
Grade 4 Math Proficiency (%)	71.0	67.8	73.0	72.8	71.5	93.0	93.0	97.3	95.8	97.8
Grade 5 Math Proficiency (%)	66.6	70.4	71.0	72.3	73.6	87.0	88.0	91.2	90.2	92.3
Grade 6 Math Proficiency (%)	60.0	57.6	59.0	63.7	59.7	89.0	88.0	91.5	90.6	88.4
Grade 7 Math Proficiency (%)	56.8	57.9	60.7	64.4	59.2	89.0	88.0	90	88.4	89.1
Grade 8 Math Proficiency (%)	45.1	48.4	56.4	52.3	51.8	89.0	86.0	89.1	86.5	88.8
Grade 11 Math Proficiency (%)	87.2	89.6	88.6	91.1	88.7	86.0	82.0	73.7	76.5	71.7

Information gathered from: PDE enrollment and PSSA data

\* Math proficiency levels changed by PDE in 2015.

# WEST CHESTER AREA SCHOOL DISTRICT

## STUDENT PERFORMANCE

<b>Student Performance - Math and Reading</b>	<b>2019</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>
Reading Proficiency (%)	80.0	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0
Math Proficiency (%)*	61.7	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6
<b>Reading/ELA Proficiency by Subgroup (%)</b>										
All Students	80.0	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0
White	83.5	84.4	86.2	87.0	86.0	91.0	91.0	92.4	92.8	90.1
Black	60.3	61.6	70.8	64.0	62.0	67.0	66.0	73.2	75.7	65.9
Hispanic	49.9	49.3	53.7	48.0	49.0	61.0	60.0	62.4	57.5	52.7
Asian/Pacific Islander	90.8	90.9	91.9	94.0	94.0	96.0	95.0	94.5	94.4	93.4
American Indian/Alaska Native	66.7	75.0	100.0	100.0	100.0	n.a	n.a	n.a.	n.a.	n.a.
Multi-Racial	78.5	82.3	88.2	79.0	69.0	68.0	n.a	n.a.	n.a.	n.a.
Female	83.8	85.9	87.8	87.0	88.0	90.0	90.0	92.7	92.1	89.5
Male	76.5	76.6	79.4	79.0	79.0	85.0	84.0	87.3	88.6	84.7
Economically Disadvantaged	53.4	53.7	58.4	56.0	55.0	65.0	63.0	67.2	65.0	58.8
English Language Learners	30.7	27.8	18.1	14.0	13.0	25.0	30.0	33.9	20.3	25.3
Students with Disabilities	38.4	38.7	41.4	41.0	39.0	52.0	50.0	66.4	66.2	58.8
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Math Proficiency by Subgroup (%)*</b>										
All Students	61.7	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6
White	64.5	65.4	69.0	71.0	67.0	92.0	91.0	91.1	90.8	90.8
Black	34.5	36.7	40.1	38.0	33.0	66.0	63.0	70.4	69.7	67.9
Hispanic	33.0	29.9	35.4	30.0	32.0	67.0	65.0	68.5	61.2	62.3
Asian/Pacific Islander	83.3	84.2	84.5	88.0	87.0	98.0	97.0	97.0	96.0	97.4
American Indian/Alaska Native	33.3	75.0	66.7	66.0	50.0	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	56.5	54.2	58.0	57.0	57.0	73.0	n.a.	n.a.	n.a.	n.a.
Female	61.6	63.0	66.8	68.0	65.0	89.0	89.0	89.8	88.8	89.2
Male	61.8	62.3	65.8	68.0	65.0	89.0	87.0	88.6	88.3	88.0
Economically Disadvantaged	33.0	33.2	35.9	36.0	32.0	69.0	66.0	71.7	66.0	67.9
English Language Learners	21.3	20.7	12.6	14.0	12.0	42.0	40.0	46.9	39.1	49.6
Students with Disabilities	23.1	26.4	28.0	25.0	25.0	54.0	52.0	65.6	62.6	67.3
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Overall Proficiency in Reading and Math</b>										
Reading and Math Proficiency (%)	70.9	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8
<b>Overall Proficiency - Reading/ELA and Math by Subgroup (%)</b>										
All Students	70.9	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8
White	74.0	74.9	77.6	79.0	76.5	91.5	91.0	91.8	91.8	90.5
Black	47.4	49.2	55.5	51.0	47.5	66.5	64.5	71.8	72.7	66.9
Hispanic	41.5	39.6	44.6	39.0	40.5	64.0	62.5	65.5	59.4	57.5
Asian/Pacific Islander	87.1	87.6	88.2	91.0	90.5	97.0	96.0	95.8	95.2	95.4
American Indian/Alaska Native	50.0	75.0	83.4	83.0	75.0	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	67.5	68.3	73.1	68.0	63.0	70.5	n.a.	n.a.	n.a.	n.a.
Female	72.7	74.5	77.3	77.5	76.5	89.5	89.5	91.3	90.5	89.4
Male	69.2	69.5	72.6	73.5	72.0	87.0	85.5	88.0	88.5	86.4
Economically Disadvantaged	43.2	43.5	47.2	46.0	43.5	67.0	64.5	69.5	65.5	63.4
English Language Learners	26.0	24.3	15.4	14.0	12.5	33.5	35.0	40.4	29.7	37.5
Students with Disabilities	30.8	32.6	34.7	33.0	32.0	53.0	51.0	66.0	64.4	63.1
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>
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
2018-19	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	
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%
2018	3.0%	2.2%	FY18-19	2.9%	2.6%	FY20-21	2019	2.1%

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 2019 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	123.20	283,000	1,297
<i>East High School</i>	1973	1976/92/93/2004	9-12	62.60	314,453	1,253
<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	1,295
<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	1,020
<i>G. A. Stetson Middle School</i>	1959	1961/98/2003/07	6-8	38.40	134,857	877
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	869
<i>East Bradford Elementary</i>	1958	1966/70/89/2013	K-5	18.20	58,367	434
<i>East Goshen Elementary</i>	1955	1960/64/67/95/2001	K-5	20.80	67,832	415
<i>Exton Elementary</i>	1940	1953/57/91/92/93/00/2019	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	583
<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	621
<i>Penn Wood Elementary</i>	1966	1970/89/01/2012	K-5	18.60	64,350	502
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	580
<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	1952/55/77/1999	Admin	17.60	42,845	-
				563.67	2,076,552	11,963

\* 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>
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
2019-20	5,105,520,049	0.0%	2017

\* 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	Not Available	278,311	11,758,458	203,302,031
1980	68,170	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	100,413	498,886	12,702,379	308,745,538
2011 *	101,943	503,652	12,744,293	311,663,358
2012 *	102,353	506,278	12,771,854	313,998,379
2013 *	102,688	509,396	12,781,338	316,204,908
2014 *	103,423	512,899	12,790,565	318,563,456
2015 *	103,890	515,253	12,791,904	320,896,618
2016 *	103,647	516,312	12,784,227	323,127,513
2017 *	103,601	519,293	12,805,537	325,719,178
2018 *	103,711	522,046	12,807,060	327,167,434

\* 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)
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	\$12,536,540,440	\$4,698,094,232	\$776,736,893,311	\$312,219,585,188
2013	\$12,546,941,355	\$4,502,829,867	\$781,362,158,748	\$311,032,689,690
2014	\$12,786,398,938	\$4,980,850,893	\$801,633,782,130	\$328,242,656,054
2015	\$12,891,822,543	\$5,035,785,968	\$810,805,701,762	\$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	\$5,105,520,049	\$847,630,312,124	\$352,789,390,440
2018	\$14,207,175,901	Not Available	\$877,385,372,915	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>	
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	
2019-20	134.20	0.00	-	1.0	1.0	1.08	1.41	Regular	
2020-21	134.20	0.00	-	1.0	1.0	1.06	1.43	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**

<b><u>FISCAL YEAR</u></b>	<b><u>AMOUNT</u></b>	
	<b><u>ELEMENTARY</u></b>	<b><u>SECONDARY</u></b>
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
2018-19	11,667.90	13,514.87

# 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>
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	\$12,747	\$29,862
2019-20 *	\$12,746	\$31,048

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%
2019-20	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	75,775,790	0.88%
ARHC WHCCHPAO1 LC	East Goshen	Senior Living Community	41,434,200	0.48%
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	29,719,480	0.35%
SPUS8 West Chester LP	West Goshen	Apartment Complex	27,976,000	0.33%
Westtown Apartments	Westtown	Apartment Complex	24,367,500	0.28%
Pembrooke Tom VC LLC	West Whiteleand	Business Comple	23,388,088	0.27%
ExtonGardens LLC	West Whiteland	Apartment Complex	21,023,480	0.25%
WTC LLC	West Whiteland	Shopping Center	20,424,890	0.24%
<b>Total Assessed Value--Ten Largest Taxpayers</b>			<b><u>328,381,848</u></b>	<b><u>3.83%</u></b>
<b>Total District Assessed Value</b>			<b>8,569,659,150</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	2,721
2) QVC Network, Inc.	Home Shopping Network	2,608
3) Penn Medicine Chester County Hospital	Health Care Services	2,350
4) Chester County	County Government	1,797
5) West Chester Area School District	Education	1,507
6) United Parcel Service, Inc.	Delivery Services	1,407
7) Johnson & Johnson Services Inc	Drug Research and Testing	1,217
8) Giant Food Stores LLC	Grocery	987
9) People 2.0 Global LP	Outsourcing Services	941
10) Communications Test Design, Inc	Communication Engineering	860

## 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
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	4.2	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	3.9	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	3.7	4.2	4.5	4.4	3.9	3.8	3.4	3.3	3.9
2017	3.9	3.9	3.5	3.3	3.5	3.8	4.0	4.1	3.4	3.2	3.2	3.0	3.6
2018	3.5	3.5	3.2	2.9	2.9	3.5	3.6	3.5	3.0	3.0	2.7	2.7	3.2
2019	3.0	3.0	2.7	2.3	2.8	3.0	3.6	3.4	2.9	3.3	3.1	0.0	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>
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
2018-19	15,968,305



# WEST CHESTER AREA SCHOOL DISTRICT

## CAPITAL RESERVE FUND HISTORY AND PROJECTION

	<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>ACTUAL</u> <u>2018-19</u>	<u>BUDGET</u> <u>2019-20</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	\$ 3,463,200
Refunding Savings	-	-	-	2,996,695	1,917,307	4,357,444	5,009,329	995,969	749,903	452,458	453,890
Variable Rate Debt Savings	-	-	-	300,000	381,416	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	123	-	-	139,081	126,000	-
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	137,306	16,648	20,462	24,441	64,878	68,189	59,833	158,036	267,190	620,540	75,000
<b>Total Revenues</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>\$ 4,528,998</b>	<b>\$ 5,292,090</b>
<b>Expenditures and Fund Transfers</b>											
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	-	-	150,000	356,300	-	-	-	-	-
Debt Service Payments (Cap Int) (Arbitr:	-	3,601	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	52,282	49,089	50,109	53,768	44,780	62,614	44,236	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	5,326,754	4,035,336
Admin Building	-	-	-	-	-	-	24,910	5,957,163	97,947	205,245	-
Modular Classrooms- MCH	-	-	-	-	-	-	-	52,451	29,661	-	-
High School Security Cameras	-	-	-	-	-	-	-	71,013	905	-	-
Telephone System	-	-	-	-	-	-	-	-	274,637	247,296	-
Facility and Other Projects	-	-	-	-	-	-	-	670,072	275,485	-	-
Facility repairs and maint	-	-	-	140,616	236,121	-	-	-	-	-	-
<b>Total Expenditures</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>\$ 5,823,531</b>	<b>\$ 4,095,336</b>
<b>Excess of Revenues over Expenditures</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>\$ (1,294,533)</b>	<b>\$ 1,196,754</b>
<b>Fund Balance at July 1</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>\$ 22,963,230</b>
<b>Fund Balance at June 30</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>\$ 20,813,308</b>	<b>\$ 24,159,984</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	\$ 1,534,522
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	\$ 2,084,816	\$ 1,534,522
<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>\$ (255,915)</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
TOTAL OPERATING 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><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
TOTAL OPERATING EXPENSES	3,011,231	3,082,865	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><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
TOTAL NONOPERATING REVENUES	556,220	570,216	617,123	666,914	787,361	834,652	863,043	906,225	942,200	973,508	823,346	924,214
CHANGE IN NET POSITION	76,501	85,292	149,516	142,188	74,806	125,770	21,816	(37,127)	95,586	36,778	22,434	64,220
NET POSITION, BEGINNING OF YEAR	673,829	750,330	835,622	985,138	1,127,326	1,202,132	1,327,902	1,349,718	1,312,591	1,408,177	1,444,955	1,467,389
NET POSITION, END OF YEAR	\$ 750,330	\$ 835,622	\$ 985,138	\$ 1,127,326	\$ 1,202,132	\$ 1,327,902	\$ 1,349,718	\$ 1,312,591	\$ 1,408,177	\$ 1,444,955	\$ 1,467,389	\$ 1,531,609

# WEST CHESTER AREA SCHOOL DISTRICT

## NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

Fiscal Year	Enrollment	Eligible Children						Participating Children					
		Total Eligible	Free	% Free	Reduced	% Reduced	% Free and Reduced of Enrollment	Total Participating	Free	% Free Participating to Eligible	Reduced	% Reduced Participating to Eligible	% Free and Reduced to Eligible
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)