FACT BOOK

Revised for 2023-24

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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
REVENUES												
Beginning Fund Balance	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	55,455,486	69,152,529	83,612,010
Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Local Sources	168,916,938	173,237,255	173,228,355	178,016,542	183,321,292	192,287,557	197,373,473	204,505,151	208,743,800	212,381,357	226,313,124	234,686,412
State Sources	28,615,828	29,520,370	31,717,857	34,209,926	35,806,499	41,156,643	42,747,951	42,679,137	44,089,036	43,625,782	46,937,783	49,369,225
Federal Sources	2,811,425	2,776,774	1,507,117	1,744,067	1,665,595	1,957,139	2,053,577	2,337,351	2,275,583	5,216,880	4,460,397	5,749,009
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	2,750,000	0
Total Resources Available	218,806,875	230,910,403	238,825,218	247,321,607	252,458,945	264,162,317	270,955,194	281,428,027	293,977,243	316,679,505	349,613,833	373,416,656
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	77,010,531	79,378,432	81,156,213	84,864,112	86,949,385	89,969,745	93,676,304	95,019,768	94,197,736	100,806,694	104,658,496	109,111,259
Spec Progs-Elem/Sec	27,248,910	28,577,118	29,689,925	31,033,460	37,100,390	40,928,044	40,130,881	39,844,670	37,658,954	36,766,311	41,625,224	44,254,611
Voc.Ed. Programs	4,543,897	4,447,155	4,692,319	5,395,734	5,755,521	6,155,174	6,167,111	6,387,979	6,292,293	6,285,505	6,269,477	6,842,650
Other Inst. Progs-Elem/Sec	767,512	593,490	551,225	827,446	668,126	689,101	742,683	789,252	940,636	719,441	1,165,862	1,308,225
Non-Public School Programs	21,055	10,692	11,756	26,306	21,942	52,225	84,582	46,342	66,438	75,331	136,906	12,708
Adult Education Progs	28,969	28,969	0	0	0	0	0	0	0	0	0	0
Total Instruction	109,620,874	113,035,856	116,101,438	122,147,058	130,495,364	137,794,289	140,801,561	142,088,011	139,156,057	144,653,282	153,855,966	161,529,452
Support Services												
Pupil Personnel	7,160,311	7,296,705	7,675,484	8,265,336	8,637,182	8,686,873	8,967,198	9,290,791	9,151,408	9,591,075	10,293,457	10,667,933
Instructional Staff	5,081,062	4,921,268	4,881,281	4,873,550	5,213,154	5,481,670	5,207,701	5,383,710	5,668,075	5,753,212	6,258,064	6,940,569
Administration	9,344,250	9,887,950	10,502,799	10,279,965	10,569,909	11,040,270	11,215,068	11,781,307	11,293,929	11,643,066	12,731,825	13,018,620
Pupil Health	1,808,091	1,907,607	2,002,751	2,075,995	2,165,523	2,256,872	2,348,603	2,311,864	2,395,807	2,585,827	2,793,028	3,064,316
Business	1,500,459	1,382,290	1,521,955	1,711,746	1,859,038	1,790,607	1,827,625	1,853,750	1,787,151	1,813,374	1,903,562	2,085,139
Oper & Maint of Plant Svcs	14,027,496	14,582,011	15,281,210	15,377,641	15,696,512	15,996,618	16,215,303	16,493,245	16,068,868	17,085,115	21,212,062	20,601,526
Student Transp. Svcs	12,873,828	12,849,133	12,650,019	13,005,903	13,183,652	13,606,727	13,365,718	13,472,758	12,409,575	12,015,030	12,302,371	13,489,718
Central	2,089,509	2,136,470	2,158,719	3,209,406	3,489,068	3,354,191	3,456,610	3,608,038	3,595,539	4,138,486	4,045,747	4,512,355
Other Support Svcs	126,387	125,729	127,739	262,755	127,780	229,674	613,697	265,872	147,771	269,364	725,038	267,609
Total Support Services	54,011,394	55,089,163	56,801,957	59,062,297	60,941,818	62,443,502	63,217,523	64,461,335	62,518,123	64,894,549	72,265,154	74,647,785
Oper of Non-Instruct Svcs												
Student Activities	3,946,014	4,030,794	4,080,327	4,462,944	4,669,384	4,704,328	4,895,452	5,039,683	4,749,544	4,837,123	5,330,670	5,633,871
Community Services	104,239	128,872	157,640	147,238	133,721	161,289	142,983	140,610	104,769	91,874	162,614	176,267
Total Op of Non-Inst Svcs	4,050,253	4,159,666	4,237,967	4,610,182	4,803,105	4,865,617	5,038,435	5,180,293	4,854,313	4,928,997	5,493,284	5,810,137
Facilities Acquisition, Construct. & Improvmt Svcs	426,521	650,293	0	0	0	0	0	0	0	0	0	2,382,380
Debt Service & Fund Transfers	25,321,829	25,603,536	28,332,784	29,836,511	27,457,680	30,278,716	29,991,287	30,829,564	31,993,264	33,050,148	34,387,419	40,486,278
Total Resources Utilized	193,430,872	198,538,514	205,474,146	215,656,048	223,697,967	235,382,124	239,048,806	242,559,203	238,521,757	247,526,976	266,001,823	284,856,032
Ending Fund Balance Unreserved	15,524,904	16,267,550	17,923,800	18,886,991	16,923,577	15,696,594	15,696,585	17,179,842	17,179,842	18,679,849	18,679,878	19,179,881
Reserved - PSERS	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000	1,117,000	0	0	0	0	0	0
Reserved - Health Care	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909
Reserved - Millage 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	29,486,831	38,183,867	52,121,467	60,977,636
Reserved- Alternative Education	0	0	0	0	0	500,000	676,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Reserved- Enrollment Growth	0	0	0	0	0	0	0	2,500,000	3,500,000	4,500,000	0	0
Reserved- Property Assessment Fluctuations	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000	1,000,000
Reserved- Technology/ Distance Learning	0	0	0	0	0	0	0	0	0	500,000	500,000	0
Reserved- Future Staffing Needs	0	0	0	0	0	0	0	0	0	0	0	1,100,000
Reserved- Capital Projects	0	0	0	0	0	0	0	0	0	0	5,000,000	0
Reserved - Athletics	124,200	102,739	119,782	115,700	89,487	79,324	69,756	83,577	128,904	128,904	150,756	143,198
Total GF Fund Balance	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193	31,906,388	38,868,824	55,455,486	69,152,529	83,612,010	88,560,624

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET - PDE 2028

For Period Indicated

Fiscal Year Beginning 7/1	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
REVENUES													
Beginning Fund Balance	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	48,250,936	47,950,754	59,998,439	66,279,206
Local Sources	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	202,640,291	206,065,951	212,743,705	217,834,198
State Sources	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	43,867,934	45,962,693	48,669,663	50,707,274
Federal Sources	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	1,979,805	1,966,022	2,028,773	1,964,831
Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	213,353,366	220,036,307	232,019,104	242,981,321	250,512,206	258,752,994	263,265,481	274,837,130	284,411,626	296,738,966	301,945,420	323,440,580	336,785,509
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	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	101,431,808	106,430,746	112,771,594	114,859,977
Special Progs-Elem/Sec	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	42,413,230	43,668,561	46,908,847	48,456,670
Vocational Ed Progs	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	6,587,725	6,955,155	6,828,887	7,212,728
Other Inst Prog-Elem/Sec	689,178	731,278	854,298	760,624	769,060	806,305	791,309	919,398	823,503	840,435	340,861	358,691	1,144,553
Nonpublic School Programs	0	25,150	16,712	11,755	50,872	26,853	77,225	81,111	51,860	75,328	81,975	75,858	72,130
Adult Education Programs	0	0	34,908	0	0	0	0	0	0	0	0	0	0
Total Instruction	112,158,841	112,614,439	116,093,722	121,458,172	127,521,545	137,097,197	140,819,218	144,128,512	148,574,219	151,348,526	157,477,298	166,943,877	171,746,058
Support Services													
Pupil Personnel	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	10,166,734	10,925,754	11,724,562	12,191,614
Instructional Staff	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	6,220,847	6,578,807	7,686,569	8,300,701
Administration	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	13,142,894	13,898,933	14,121,624	14,761,627
Pupil Health	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	2,710,797	2,975,305	3,201,782	3,241,583
Business	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	2,005,031	2,068,847	2,108,023	2,175,317
Oper & Maint of Plt Svcs	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	19,330,543	20,367,515	20,851,552	23,118,764
Student Trans. Svcs	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	14,982,392	15,745,719	14,331,669	15,003,994
Central	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	4,056,507	4,255,729	4,624,344	5,155,763
Other Support Services	147,000	127,624	126,149	125,729	207,530	226,988	226,988	230,218	226,867	226,867	231,221	230,194	230,316
Total Support Services	58,927,933	58,172,508	59,287,248	61,558,339	63,590,220	65,462,442	67,312,425	68,123,434	70,119,344	72,842,612	77,047,830	78,880,319	84,179,679
Oper of Non-Instruc Svcs													
Student Activities	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	5,558,654	5,590,588	5,740,943	5,974,703
Community Services	106,099	105,696	124,074	126,695	136,035	141,877	150,100	153,477	145,000	151,912	157,906	168,252	7,823
Total Op Non-Ins Svcs	4,524,998	4,701,041	4,775,226	5,824,788	4,942,658	5,135,562	5,307,659	5,545,301	5,643,341	5,710,566	5,748,494	5,909,195	5,982,526
Facilities Acquisition, Construct. & Improv. Svcs	731,200	722,500	0	0	0	0	0	0	0	0	0	0	0
Debt Service	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	27,290,206	28,560,032	28,011,906	27,291,578
Fund Transfers	0	0	3,275,500	5,188,800	8,857,625	4,410,279	4,833,452	5,257,722	5,451,612	6,167,541	6,237,265	12,457,496	8,495,174
Budgetary Reserve	0	0	0	0	0	0	0	4,517,950	5,465,384	6,456,216	4,405,877	4,769,123	4,599,980
Total Expenditures	201,651,866	201,793,407	208,408,658	219,213,069	225,722,705	237,424,295	243,819,525	253,401,339	261,809,403	269,815,667	279,476,796	296,971,916	302,294,995

WEST CHESTER AREA SCHOOL DISTRICT

Changes in Net Position (Full Accrual Method of Accounting)

Fiscal Year Ending June 30,	2014	2015 *	2016	2017	2018 **	2019	2020***	2021	2022	2023
EXPENSES										
Governmental Activities										
Instruction	121,627,033	133,218,154	144,772,158	155,262,037	156,086,694	153,646,716	148,865,697	151,333,413	151,301,302	163,696,662
Instructional student support	15,311,671	16,718,808	17,710,876	18,519,607	18,314,954	18,205,681	18,695,408	19,348,969	19,179,424	20,769,504
Administrative & financial support services	15,643,360	17,552,768	18,127,334	19,342,370	19,943,338	24,435,957	20,927,142	22,950,358	22,328,558	23,733,426
Operation & maintenance of plant services	18,309,057	17,447,190	17,439,654	18,039,504	17,457,046	18,774,548	18,228,580	19,623,304	21,953,333	21,275,695
Pupil transportation	13,420,543	13,850,307	14,042,517	14,429,271	14,133,742	14,219,229	13,120,151	12,724,832	13,038,802	14,310,797
Student activities	4,377,690	4,855,516	5,132,865	5,214,620	5,367,392	5,444,746	5,117,896	5,186,177	5,383,162	5,699,023
Community services	116,354	140,742	142,350	171,227	151,336	148,357	110,805	97,214	172,562	187,223
Interest on long term debt	10,397,433	8,566,732	8,945,807	8,679,619	8,454,782	8,246,501	8,818,963	8,183,477	6,907,870	7,675,847
Unallocated Depreciation Expense										
Total Governmental Activities	199,203,141	212,350,217	226,313,561	239,658,255	239,909,284	243,121,735	233,884,642	239,447,744	240,265,013	257,348,177
Business Type Activities										
Food Service	3,493,078	3,182,033	3,229,852	3,294,375	3,465,882	3,482,919	2,946,728	2,766,857	4,265,529	4,374,769
TOTAL PRIMARY GOVERNMENT ACTIVITIES	**202,696,219**	**215,532,250**	**229,543,413**	**242,952,630**	**243,375,166**	**246,604,654**	**236,831,370**	**242,214,601**	**244,530,542**	**261,722,946**
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	437,675	362,760	542,986	280,006	205,288	128,167	120,608	96,563	91,069	132,837
Operation & maint of plant	332,728	347,233	402,308	509,869	481,072	444,124	270,577	212,546	319,729	702,634
Student activities	419,389	423,407	430,050	437,573	515,614	516,532	464,513	1,575	449,845	546,349
Operating grants and contributions	23,727,227	26,309,774	27,743,196	32,894,525	34,373,891	34,458,080	35,297,106	38,013,762	39,957,064	41,272,583
Total Governmental Program Revenue	24,917,019	27,443,174	29,118,540	34,121,973	35,575,865	35,546,903	36,152,804	38,324,446	40,817,707	42,654,403
Business Type Activities										
Charges for services	2,549,726	2,335,418	2,293,122	2,493,463	2,605,888	2,627,303	1,883,936	74,148	378,935	2,381,987
Operating grants and contributiosn	904,898	940,701	973,508	823,346	908,238	921,644	779,634	2,643,238	5,369,483	1,928,693
Total Business Type Program Revenues	3,454,624	3,276,119	3,266,630	3,316,809	3,514,126	3,548,947	2,663,570	2,717,386	5,748,418	4,310,680
TOTAL PRIMARY GOVERNMENT REVENUES	**28,371,643**	**30,719,293**	**32,385,170**	**37,438,782**	**39,089,991**	**39,095,850**	**38,816,374**	**41,041,832**	**46,566,125**	**46,965,083**
NET REVENUES (EXPENSES)										
Governmental Activities	(174,286,122)	(184,907,043)	(197,195,021)	(205,536,282)	(204,333,419)	(207,574,832)	(197,731,838)	(201,123,298)	(199,447,306)	(214,693,774)
Business Type Activities	(38,454)	94,086	36,778	22,434	48,244	66,028	(283,158)	(49,471)	1,482,889	(64,089)
TOTAL PRIMARY GOVERNMENT NET REVENUES	**(174,324,576)**	**(184,812,957)**	**(197,158,243)**	**(205,513,848)**	**(204,285,175)**	**(207,508,804)**	**(198,014,996)**	**(201,172,769)**	**(197,964,417)**	**(214,757,863)**
GENERAL REVENUES										
Property taxes, levied for general purpose	147,270,504	151,649,702	155,710,300	161,164,936	166,944,204	173,161,730	177,781,018	179,522,546	187,631,357	191,214,141
Taxes levied for specific purpose	23,154,723	23,565,368	24,321,396	27,524,533	26,082,351	26,230,460	26,466,353	30,598,582	35,572,300	34,213,757
Grants, entitlements, and contributions not restricted to specific programs	10,652,411	10,859,971	10,928,639	11,552,814	11,745,770	11,889,779	12,408,464	12,380,541	13,171,900	15,213,167
Investment earnings	137,174	258,288	392,047	889,980	1,685,449	3,309,319	2,970,687	263,711	34,513	8,284,273
Gain on sale of asset	20,608	70,058	-	9,572	(4,313)	-	-	-	2,750,000	-
Other	146,367	132,287	179,384	181,391	218,346	152,019	168,635	139,604	187,023	161,916
Total General Revenues	**181,381,787**	**186,535,674**	**191,531,766**	**201,323,226**	**206,671,807**	**214,743,307**	**219,795,157**	**222,904,984**	**239,347,093**	**249,087,254**
Change in Net Position	**7,057,211**	**1,722,717**	**(5,626,477)**	**(4,190,622)**	**2,386,632**	**7,234,503**	**21,780,161**	**21,732,215**	**41,382,676**	**34,329,391**

* 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.

*** Note: The COVID-19 Pandemic resulted in a decrease in overall expenses.

Source: District Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT

Statements of Net Position (Full Accrual Method of Accounting)

Fiscal Year Ending June 30,	2014	2015 *	2016 *	2017 *	2018 *	2019 *	2020 *	2021 *	2022 *	2023 *
ASSETS AND DEFERRED OUTFLOWS OF RESOURSES										
ASSETS										
Current Assets:										
Cash and Cash Equivalents	$ 17,765,603	$ 23,525,581	$ 18,815,259	$ 21,560,646	$ 22,049,835	$ 22,744,818	$ 25,576,476	$ 26,001,988	$ 22,926,998	$ 24,888,154
Investments	58,991,505	45,429,333	54,687,944	45,950,316	47,444,276	46,150,028	88,143,770	113,203,833	130,999,764	140,982,835
Investments - restricted	-	-	-	-	-	-	-	-	-	-
Due from other governments	2,725,787	3,600,826	4,622,573	6,983,814	7,640,411	7,730,890	8,319,218	8,504,135	8,359,875	8,561,028
Other receivables	872,454	1,011,818	1,806,658	1,326,437	1,054,273	1,160,956	1,465,775	1,412,915	1,898,515	2,030,712
Taxes receivables	4,253,307	3,651,985	3,615,153	3,856,980	3,280,667	3,117,633	3,586,978	3,683,216	3,426,557	3,389,065
Prepaid expenses	3,482,456	4,413,770	2,434,975	3,046,271	2,957,388	3,381,404	3,499,326	3,243,482	2,429,655	1,958,564
Inventories	17,200	15,646	27,633	25,490	22,388	2,004	3,005	10,494	3,357	642
Total Current Assets	88,108,312	81,648,959	86,010,195	82,749,954	84,449,238	84,287,733	130,594,548	156,060,063	170,044,721	181,811,000
Noncurrent Assets:										
Investments	-	-	-	-	1,458,629	5,194,434	497,497	5,655,289	474,483	-
Capital Assets										
Land	33,159,800	33,159,800	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916
Construction-in-progress	27,269,498	8,544,126	13,850,498	10,856,578	16,123,716	31,507,788	44,337,846	63,813,485	70,496,090	47,023,603
Land improvements	14,737,125	15,387,038	15,770,266	16,416,508	16,416,508	16,416,508	16,416,508	16,502,403	17,020,529	17,333,220
Buildings	364,460,917	396,169,432	398,442,243	417,377,413	422,006,008	424,119,730	426,266,132	428,617,821	431,623,868	470,640,314
Furniture and equipment	33,757,424	36,171,284	36,691,444	37,891,464	40,339,969	41,407,044	44,980,058	51,287,119	56,598,483	58,581,239
Right-to-use leased equipment	-	-	-	-	-	-	-	-	875,444	1,063,021
Less: Accumulated depreciation	(174,187,261)	(186,297,604)	(199,102,669)	(211,976,150)	(224,096,927)	(236,353,611)	(249,089,751)	(262,949,293)	(278,425,681)	(295,163,831)
Total Noncurrent Assets	299,197,503	303,134,076	293,941,698	298,855,729	300,537,819	310,581,809	311,698,206	331,216,740	326,953,132	327,767,482
TOTAL ASSETS	387,305,815	384,783,035	379,951,893	381,605,683	384,987,057	394,869,542	442,292,754	487,276,803	496,997,853	509,578,482
DEFERRED OUTFLOW OF RESOURCES										
Deferred amount on refunding	5,544,256	7,591,636	7,550,581	6,569,895	5,581,512	4,459,433	3,422,433	2,267,669	2,887,253	2,071,995
Deferred outflows relating to OPEB	-	-	-	-	2,801,019	3,422,816	3,243,222	4,243,207	5,650,393	5,074,878
Deferred outflows relating to pension	-	23,271,540	31,150,942	65,824,300	55,472,159	46,364,774	39,469,196	53,622,239	58,085,055	58,092,817
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 392,850,071	$ 415,646,211	$ 418,653,416	$ 453,999,878	$ 448,841,747	$ 449,116,565	$ 488,427,605	$ 547,409,918	$ 563,620,554	$ 574,818,172
LIABILITIES AND NET POSITION										
LIABILITIES										
Current Liabilities:										
Accounts payable and other current liabilities	$ 25,042,441	$ 27,639,874	$ 22,384,967	$ 24,130,071	$ 23,882,071	$ 28,407,448	$ 26,879,845	$ 28,386,427	$ 29,204,886	$ 38,781,507
Accrued interest	2,062,171	1,933,474	1,500,949	1,756,088	1,661,431	1,584,209	1,639,225	1,628,691	1,728,798	1,483,652
Unearned revenues	195,159	253,175	317,848	262,696	268,365	219,916	483,953	412,645	556,662	619,446
Lease liabilities	-	-	-	-	-	-	-	-	282,660	267,463
Bonds and notes payable, net	15,571,743	11,835,240	16,976,211	17,515,062	18,412,234	19,001,187	19,974,941	20,839,036	20,776,251	20,172,007
Total Current Liabilities	42,871,514	41,661,763	41,179,975	43,663,917	44,224,101	49,212,760	48,977,964	51,266,799	52,549,257	61,324,075
Noncurrent Liabilities:										
Lease liabilities	-	-	-	-	-	-	-	-	431,818	350,234
Bonds and notes payable, net	284,067,626	277,603,614	273,049,843	264,195,316	255,590,148	246,444,265	266,661,598	282,433,599	262,391,917	242,219,910
Accrued severance and compensated absences	4,877,394	4,805,853	4,626,439	4,752,023	4,955,912	5,155,067	5,440,155	6,117,856	5,820,153	5,506,988
Other post-employment benefits	236,392	293,516	406,171	669,256	30,031,236	29,410,267	28,809,834	29,066,162	30,992,288	23,053,277
Net pension liability	-	262,381,000	293,071,000	337,581,000	335,940,000	329,698,000	320,414,000	341,620,000	291,380,000	322,770,000
Total Noncurrent Liabilities	289,181,412	545,083,983	571,153,453	607,197,595	626,517,296	610,707,599	621,325,587	659,237,617	591,016,176	593,900,409
TOTAL LIABILITITES	332,052,926	586,745,746	612,333,428	650,861,512	670,741,397	659,920,359	670,303,551	710,504,416	643,565,433	655,224,484
DEFERRED INFLOW OF RESOURCES										
Deferred inflows relating to OPEB	-	-	-	-	663,000	1,541,353	1,672,040	2,386,273	2,447,216	9,822,392
Deferred inflows relating to pension	-	18,757,000	1,803,000	2,812,000	2,393,000	5,376,000	12,393,000	8,728,000	50,434,000	8,268,000
TOTAL DEFERRED INFLOW OF RESOURCES	-	18,757,000	1,803,000	2,812,000	3,056,000	6,917,353	14,065,040	11,114,273	52,881,216	18,090,392
NET POSITION (DEFICIT)										
Net investment in capital assets	7,934,731	21,286,858	11,466,225	23,715,246	30,658,320	44,401,356	50,371,927	63,697,931	73,697,946	83,197,556
Restricted	17,672,551	22,203,300	27,440,218	22,444,089	22,461,479	20,557,393	21,345,455	23,571,239	23,443,492	32,138,400
Unrestricted	35,189,863	(233,346,693)	(234,389,455)	(245,832,969)	(278,075,449)	(282,679,896)	(267,658,368)	(261,477,941)	(229,967,533)	(213,832,660)
TOTAL NET POSITION (DEFICIT)	60,797,145	(189,856,535)	(195,483,012)	(199,673,634)	(224,955,650)	(217,721,147)	(195,940,986)	(174,208,771)	(132,826,095)	(98,496,704)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)	$ 392,850,071	$ 415,646,211	$ 418,653,416	$ 453,999,878	$ 448,841,747	$ 449,116,565	$ 488,427,605	$ 547,409,918	$ 563,620,554	$ 574,818,172

* 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 18/19, 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)

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24
Staff	**128,483.3**	**134,876.4**	**141,123.7**	**145,153.0**	**149,824.5**	**153,661.8**	**153,376.6**	**160,538.7**	**171,700.6**	**179,434.3**	**196,942.0**
Total Salaries	**86,263.3**	**87,846.4**	**88,923.5**	**91,156.6**	**93,554.7**	**95,606.4**	**98,130.0**	**102,002.8**	**107,476.0**	**112,797.9**	**119,970.1**
Administration											
Reg Salaries	7,337.7	7,644.7	8,027.5	8,029.5	8,235.3	8,541.5	9,042.3	9,227.4	9,852.7	10,404.3	11,062.0
Teachers											
Reg Salaries	60,830.1	61,479.2	61,938.5	64,701.3	66,792.4	68,446.8	70,120.6	73,524.6	75,998.6	79,812.6	83,239.1
Extra Duty Pymnts	1,007.6	1,059.6	1,161.3	950.6	979.6	878.6	896.7	1,727.1	2,581.4	2,371.2	1,987.8
Sabbatical Pymnts	35.2	125.0	304.5	209.9	181.9	255.9	294.7	530.3	462.3	311.8	300.0
Subject Chair Pymnts	346.7	365.9	365.4	363.7	355.5	367.5	358.3	380.1	622.2	625.5	640.0
Severance Pymnts	380.6	209.1	142.1	79.9	353.1	205.6	220.1	192.3	194.6	194.7	392.0
Supplemental Contracts	1,948.3	2,028.1	2,051.4	2,017.0	2,019.0	2,110.8	1,993.0	2,085.1	2,223.0	2,287.7	2,290.0
Total Teachers	64,548.5	65,267.0	65,963.1	68,322.4	70,681.6	72,265.2	73,883.5	78,439.4	82,082.2	85,603.5	88,848.9
Technical											
Reg Salaries	3,022.6	3,502.0	3,679.7	3,694.7	3,569.3	3,659.6	3,783.4	3,589.1	3,689.9	4,400.0	5,067.2
Office Clerical											
Reg Salaries	5,932.0	6,179.8	6,058.3	5,983.9	5,745.7	5,778.3	5,958.6	5,495.4	6,246.8	6,771.1	8,260.1
Crafts and Trades											
Reg Salaries	5,422.6	5,252.9	5,194.9	5,126.1	5,322.9	5,361.8	5,462.2	5,251.4	5,604.4	5,619.0	6,731.9
Benefits											
Medical	17,768.2	17,621.6	18,953.6	17,331.7	16,627.9	17,224.8	13,444.7	15,228.1	15,987.9	15,645.5	23,262.2
Dental	1,108.5	1,180.2	1,259.4	1,103.1	1,184.1	1,180.5	978.2	1,194.2	1,160.7	1,297.3	1,690.0
Vision	113.1	195.9	176.7	180.6	178.1	195.0	149.4	164.8	169.2	141.6	243.1
Prescription	4,060.6	5,593.9	5,041.2	4,694.0	4,476.0	4,076.1	3,459.6	3,438.3	5,176.1	5,058.8	5,245.1
Social Security	6,322.0	6,387.7	6,451.4	6,609.1	6,733.9	6,891.7	7,057.1	7,313.9	7,757.5	8,139.9	9,066.9
Retirement	14,359.6	18,603.4	22,726.1	27,068.7	30,058.2	31,584.7	33,218.9	34,674.3	37,059.7	39,340.4	40,685.9
Tuition Reimbursement	610.0	360.4	196.9	442.4	443.2	427.9	370.6	410.2	476.6	554.2	600.0
Life & Disability	307.0	417.8	321.1	331.1	361.6	540.4	550.0	531.8	343.9	532.5	608.5
Wrkrs Comp/Unemply/Other	800.6	823.2	1,461.8	1,307.1	1,344.7	1,079.2	965.8	1,114.6	1,151.4	1,382.7	1,348.7
Total Benefits	**45,449.6**	**51,184.0**	**56,588.2**	**59,068.0**	**61,407.8**	**63,200.4**	**60,194.3**	**64,070.3**	**69,283.0**	**72,092.8**	**82,750.4**
(Less) cost sharing	(3,229.5)	(4,154.0)	(4,387.9)	(5,071.6)	(5,138.0)	(5,145.1)	(4,947.7)	(5,534.4)	(5,058.4)	(5,456.4)	(5,778.6)
Net Benefits	**42,220.0**	**47,030.0**	**52,200.2**	**53,996.4**	**56,269.8**	**58,055.4**	**55,246.6**	**58,535.9**	**64,224.6**	**66,636.4**	**76,971.9**
Prof. & Tech. Services	**13,396.4**	**14,064.2**	**16,811.9**	**18,965.1**	**18,183.6**	**17,678.1**	**15,768.5**	**14,079.1**	**19,979.3**	**19,479.3**	**20,361.6**
Substitute Service	1,350.9	1,365.9	1,926.4	1,933.7	2,034.1	2,219.1	1,953.2	1,708.6	2,731.5	3,970.3	3,267.8
Contracted Therapeutic Staff	860.2	1,299.2	1,571.8	1,736.1	1,850.3	1,668.8	1,328.2	1,502.3	1,792.0	2,129.7	1,730.5
Contracted Aides- Special Ed.	1,123.4	1,138.8	1,496.2	2,213.6	2,194.2	2,046.5	1,228.8	667.1	1,129.9	822.9	1,588.2
Contracted Aides- Other	-	-	-	126.7	392.3	315.9	136.8	117.0	193.5	170.0	213.0
CCIU - Special Ed Programs	3,455.2	3,249.5	3,603.2	3,887.2	3,787.5	3,319.0	2,825.6	2,519.0	3,234.5	3,299.0	3,566.1
Occupation/Physical Therapy	1,004.4	982.0	1,060.0	1,156.0	1,178.4	1,050.1	979.0	982.7	1,102.0	1,254.7	1,120.0
Due Process Hearings	603.3	496.1	948.7	1,344.1	823.3	645.2	915.5	809.6	1,080.6	1,092.0	1,200.0
Early Intervention	260.5	276.5	365.8	348.7	242.5	267.3	231.4	356.8	158.1	144.0	170.2
Extended School Year	573.1	502.4	735.9	669.5	695.2	774.0	605.9	412.4	616.1	510.6	604.0
Alternative Ed - Special Ed	1,212.5	1,412.1	1,585.5	2,044.2	1,744.3	1,790.5	2,004.6	1,847.7	2,034.3	2,433.4	3,012.7
Alternative Education - Reg	426.5	745.9	727.5	797.2	830.4	1,120.7	1,093.1	515.7	-	-	-
Tax Collection	669.7	646.0	672.8	725.4	624.8	593.9	683.8	732.4	915.4	902.2	799.0
Legal	441.0	365.2	354.2	396.4	311.8	303.6	246.1	309.7	335.5	388.5	598.0
Other	1,415.8	1,584.6	1,763.9	1,586.1	1,474.4	1,563.5	1,536.6	1,598.1	4,655.9	2,361.9	2,491.9
Purchased Property Services	**3,365.5**	**3,299.2**	**3,447.5**	**4,002.5**	**3,675.1**	**3,558.8**	**3,600.2**	**3,096.2**	**3,643.8**	**3,898.3**	**4,866.0**
Electricity	1,696.4	1,544.9	1,621.8	1,787.6	1,671.6	1,571.0	1,573.9	1,487.3	1,752.8	1,949.6	2,502.9
Water/Sewer	505.4	521.0	502.9	534.1	517.0	581.9	587.2	538.4	640.4	685.2	688.9
Trash Removal	95.2	89.8	85.8	90.9	81.7	82.9	78.0	88.9	93.1	100.8	110.0
Office Rental	103.3	134.5	137.6	164.0	185.1	187.4	267.8	266.4	128.6	137.0	141.0
Other	965.1	1,009.0	1,099.3	1,425.8	1,219.7	1,135.6	1,093.3	715.2	1,028.8	1,025.7	1,423.2
Other Services	**26,284.5**	**27,466.0**	**29,050.4**	**30,952.7**	**30,751.7**	**30,128.1**	**27,847.9**	**27,060.7**	**27,412.5**	**29,909.5**	**34,056.5**
Charter Schools	8,114.0	8,079.9	9,455.1	9,818.8	9,574.3	8,277.9	7,775.7	7,868.7	7,812.1	7,512.1	8,984.4
Tuition: Special Education	2,376.4	2,651.9	2,462.8	3,530.1	3,674.9	4,317.8	3,828.3	3,598.9	3,151.9	4,220.2	3,968.4
Tuition: CAT	1,828.8	2,262.4	2,597.2	2,722.4	2,755.7	2,738.8	2,557.8	2,489.5	2,680.4	2,798.2	2,860.7
Tuition: Other	200.7	152.5	130.7	96.0	172.3	294.1	144.3	151.8	156.0	386.8	275.0
Bussing: Public Schools	4,413.3	4,637.8	4,905.4	4,898.1	4,700.3	5,071.3	4,825.6	4,814.6	5,510.6	6,020.7	7,130.0
Bussing: Non-Public	4,530.5	4,358.6	4,424.3	4,422.4	4,409.5	4,116.7	3,727.9	3,860.0	3,011.5	3,290.8	4,014.0
Bussing: Special Ed	3,370.2	3,675.5	3,495.5	3,848.1	3,855.9	3,867.3	3,503.4	3,062.1	3,391.3	3,813.6	4,421.5
Bussing: Extracurricular	284.6	325.5	316.3	327.4	318.0	297.0	216.2	92.8	264.2	344.5	392.3
Insurance	478.5	462.6	492.8	501.6	497.4	500.5	519.2	519.0	553.9	592.9	660.9
Telephone/Postage	390.2	501.0	489.4	492.5	517.2	374.8	495.9	508.8	639.1	575.8	527.2
Other	297.3	358.3	280.9	295.4	276.2	272.0	253.5	94.4	241.5	353.9	822.0
Supplies	**4,724.8**	**5,066.2**	**4,717.5**	**4,797.8**	**5,393.6**	**5,889.2**	**5,209.7**	**8,614.2**	**7,250.9**	**8,351.5**	**9,123.6**
Heating Fuel	978.8	876.5	620.2	605.3	646.7	756.0	568.2	804.6	894.0	1,134.6	1,159.7
Other Ops/Maint Supplies	777.4	648.7	652.5	714.6	696.2	845.5	701.4	1,214.5	972.1	1,114.1	1,200.7
Educational	1,651.5	1,881.1	1,925.2	1,828.6	1,870.3	2,046.1	2,024.9	3,274.6	2,639.3	2,520.4	3,233.4
Curriculum Proposals	885.1	1,230.0	1,123.3	881.4	1,123.1	1,062.3	777.0	843.3	700.4	1,404.0	1,016.3
Educational /Admin Software	327.0	409.9	394.3	680.8	1,006.0	1,082.5	1,115.4	2,421.4	1,926.6	2,141.7	2,364.9
Administration/Business	104.9	20.1	2.1	87.1	51.3	96.8	22.7	55.8	118.7	36.7	148.7
Other Objects	**359.6**	**534.1**	**367.2**	**411.3**	**773.7**	**403.7**	**337.3**	**337.3**	**1,057.1**	**425.0**	**490.7**
Dues and Fees - Athletics	**113.7**	**140.4**	**179.1**	**170.7**	**160.5**	**148.9**	**116.6**	**-**	**150.2**	**213.9**	**131.5**
Property	**511.4**	**455.8**	**542.9**	**650.3**	**294.8**	**261.0**	**271.8**	**754.3**	**540.2**	**2,804.6**	**591.4**
Other Equipment	511.4	455.8	542.9	650.3	294.8	261.0	271.8	754.3	540.2	2,804.6	591.4
Debt Service	**23,653.8**	**21,163.9**	**18,350.4**	**24,085.4**	**24,855.9**	**25,571.8**	**26,541.7**	**25,412.9**	**27,537.2**	**27,882.0**	**27,236.6**
Bond payments	23,653.8	21,163.9	18,350.4	24,085.4	24,855.9	25,571.8	26,541.7	25,412.9	27,537.2	27,882.0	27,236.6
TOTAL EXPENSE	**200,892.9**	**207,066.3**	**214,590.7**	**229,188.8**	**233,913.4**	**237,301.5**	**233,070.2**	**239,893.5**	**259,271.7**	**272,398.5**	**293,799.8**

Source: Districts Audited Financial Statements and District Budget Control Forecast Model

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Budget 2023-24
Title I-Ed. Disadvantaged(1)	459,575	818,064	828,867	1,013,161	867,586	704,467	598,796	574,668	555,223	522,022	547,702
Title II-Improving Teacher Quality	199,397	293,923	373,949	384,128	247,176	207,850	267,507	313,163	259,038	171,590	232,668
Title III-LEP & Immigrant Inst	125,475	116,047	88,610	92,715	125,006	112,352	58,727	132,819	144,231	94,312	92,410
Title IV-Student Support	-	-	-	-	10,790	61,432	13,248	90,677	33,736	40,466	41,501
ESSER I	-	-	-	-	-	-	261,754	208,419	21,645	-	-
ESSER II	-	-	-	-	-	-	-	1,035,135	553,834	533,102	-
ARP ESSER	-	-	-	-	-	-	-	161,573	1,113,928	3,016,836	-
GEER	-	-	-	-	-	-	-	14,006	87,793	-	-
ARP ESSER 7% Set Asides	-	-	-	-	-	-	-	-	22,635	263,317	-
ARP ESSER Homeless	-	-	-	-	-	-	-	-	2,340	12,835	-
ARP ESSER IDEA	-	-	-	-	-	-	-	-	389,296	-	-
PCCD Grant	-	-	-	-	-	-	53,860	531,008	-	-	-
CCIU Grant	-	-	-	-	-	-	-	867,918	-	-	-
PCCD ESSER	-	-	-	-	-	-	-	257,209	119,972	-	-
Adult Basic Education, ESEA	-	-	-	-	-	-	-	-	-	-	-
Medical Access	722,670	516,033	305,537	467,136	803,019	1,251,248	1,021,691	1,030,284	1,156,725	1,094,551	1,050,550
IDEA (2)	1,154,666	1,215,754	1,199,740	1,333,558	1,318,134	1,331,370	1,340,950	1,551,639	1,730,783	1,371,535	1,615,065
TOTAL	2,661,783	2,959,821	2,865,335	3,290,698	3,371,711	3,668,719	3,616,533	6,768,518	6,191,179	7,120,566	3,579,896

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

WEST CHESTER AREA SCHOOL DISTRICT

PAYMENTS FOR INTERMEDIATE UNIT (ACCT. #2900)

FISCAL YEAR	AMOUNT (1)
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	131,221
2020-21	130,194
2021-22	130,316
2022-23	130,344
2023-24 Budget	130,316

WEST CHESTER AREA SCHOOL DISTRICT

CONTRACTED SERVICES and TUITIONS
SPECIAL EDUCATION

FISCAL YEAR	AMOUNT (000) omitted
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	17,980 **
2020-21	15,136
2021-22	17,978
2022-23	19,506
2023-24 Budget	20,346

* Transfer of 3 Special Education CCIU Classes to District.

** The COVID-19 Pandemic resulted in a decrease in overall expenses.

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, neuropsycoeducational 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

YEAR		SPECIAL EDUCATION District Provided	SPECIAL EDUCATION IU Provided	PUBLIC	NON-PUBLIC	TOTAL
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	**	3,496,873	6,491	4,825,594	3,727,913	12,056,871
2020-21		3,057,243	4,887	4,814,634	3,859,976	11,736,740
2021-22		3,389,303	1,986	5,510,642	3,011,468	11,913,399
2022-23		3,805,320	8,263	6,020,681	3,290,794	13,125,058
2023-24 Budget		4,421,500	0	7,130,000	4,014,014	15,565,514

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

** The COVID-19 Pandemic resulted in a decrease in overall expenses.

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
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	(1)	208	2,820,106	11,660	4,491		16,151
2001-02	(2)	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	(3)	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
2019-20		195	2,966,672	13,834	1,874	319	16,027
2020-21	(4)	195	1,890,989	12,861	1,726	259	14,846
2021-22		169	2,489,403	13,003	1,645	272	14,920
2022-23	(5)	166	2,673,300	12,944	1,553	273	14,770

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

(2) Prior to 2001-02, students transported to charter schools were included in non-public count.

(3) 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.

(4) The District completed the Certification of Payment to Transportation Contractors pursuant to Section 1501.8(m.1) and received a final transportation subsidy that equaled the 2019-20 amounts.

(5) Per Preliminary Summary of Pupil Transportation Subsidy dated 2/22/24.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE - TOTAL
as of June 30, 2023
Excludes Future Issues

YEAR	Debt Service Outstanding July 1 (principal only)	Debt Service Payments Principal	Interest	Total	Debt Service Outstanding June 30 (principal & int)
2023 - 24	242,135,000	17,905,000	9,331,578	27,236,578	309,788,348
2024 - 25	224,230,000	18,730,000	8,449,040	27,179,040	282,551,770
2025 - 26	205,500,000	19,760,000	7,519,248	27,279,248	255,372,730
2026 - 27	185,740,000	20,275,000	6,986,257	27,261,257	228,093,482
2027 - 28	165,465,000	21,790,000	5,872,015	27,662,015	200,832,225
2028 - 29	143,675,000	21,375,000	5,225,378	26,600,378	173,170,210
2029 - 30	122,300,000	21,355,000	4,466,803	25,821,803	146,569,833
2030 - 31	100,945,000	16,490,000	3,701,178	20,191,178	120,748,030
2031 - 32	84,455,000	17,010,000	3,187,383	20,197,383	100,556,853
2032 - 33	67,445,000	7,115,000	2,652,740	9,767,740	80,359,470
2033 - 34	60,330,000	7,390,000	2,376,380	9,766,380	70,591,730
2034 - 35	52,940,000	7,680,000	2,088,200	9,768,200	60,825,350
2035 - 36	45,260,000	7,985,000	1,786,475	9,771,475	51,057,150
2036 - 37	37,275,000	8,300,000	1,472,750	9,772,750	41,285,675
2037 - 38	28,975,000	8,625,000	1,146,625	9,771,625	31,512,925
2038 - 39	20,350,000	8,965,000	807,700	9,772,700	21,741,300
2039 - 40	11,385,000	8,180,000	455,400	8,635,400	11,968,600
2040 - 41	3,205,000	3,205,000	128,200	3,333,200	3,333,200

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

													Future Issue				
School Year	Emmaus Loan 10/2009 $10M	G.O. Bonds Series 1/2014 $12M	G.O. Bonds Series A 1/2014 $30.89M	G.O. Bonds Series AA 9/2014 $57.635M	G.O. Bonds Series 2/2016 $15.3M	G.O. Bonds Series A 4/2016 $32.03M	G.O. Bonds Series A 11/2017 $9.75M	G.O. Bonds Series 10/2018 $9.99M	G.O. Bonds Series 08/2019 $35M	G.O. Bonds Series 09/2020 $16.8M	G.O. Bonds Series 06/2021 $29.25M	G.O. Bonds Series 04/2022 $30.115M	G.O. Bonds Series 12/2024 $10M	G.O. Bonds Series 01/2026 $10M	G.O. Bonds Series 10/2026 $20M	G.O. Bonds Series 10/2027 $25M	Total
2022-23*	784,485	489,763	15,735,750	2,476,800	2,348,250	1,253,568	242,300	341,327	1,394,600	258,100	1,173,925	1,383,118					27,881,986
2023-24**	1,103,000	489,763	9,182,250	2,477,350	2,346,750	7,123,500	242,213	341,203	1,394,400	260,600	1,173,850	1,251,700					27,386,578
2024-25	956,400	494,763		7,842,600		13,224,750	242,100	341,053	1,394,200	257,850	1,173,775	1,251,550	179,572				27,358,612
2025-26	953,733	494,575		7,882,600		13,191,250	241,988	340,903	1,394,000	260,100	1,173,700	1,346,400	399,182				27,678,430
2026-27	716,467	494,388		20,181,850		1,020,000	241,875	340,753	1,393,800	257,100	1,173,625	1,441,400	399,046	531,264	486,971		28,678,538
2027-28	5,700,000	2,499,200		8,741,600			241,763	340,603	1,393,600	2,070,300	1,173,550	5,501,400	398,899	388,384	779,467	596,890	29,825,655
2028-29		2,753,800		8,741,900			2,576,650	340,453	1,393,400	2,072,800	1,173,475	7,547,900	398,753	388,247	779,330	964,287	29,130,995
2029-30		2,755,000		8,745,000			2,579,000	340,303	1,393,200	2,074,500	1,173,400	6,761,400	398,598	388,104	779,187	964,151	28,351,843
2030-31		2,757,400					2,574,125	1,305,153	1,393,000	2,070,400	3,333,200	6,757,900	903,438	857,955	1,644,038	1,974,008	25,570,617
2031-32		2,762,625					2,577,875	1,300,083	1,392,800	2,070,600	3,336,600	6,756,800	901,506	853,278	1,647,155	1,973,761	25,573,083
2032-33								1,303,740	5,132,600		3,331,400		903,551	857,709	1,643,265	1,976,470	15,148,735
2033-34								1,300,780	5,132,800		3,332,800		899,258	855,943	1,647,555	1,976,802	15,145,938
2034-35								1,300,800	5,132,000		3,335,400		898,762	858,159	1,644,723	1,974,784	15,144,628
2035-36								1,302,475	5,135,000		3,334,000		901,838	854,043	1,644,677	1,975,454	15,147,487
2036-37								1,302,750	5,136,400		3,333,600		898,545	853,730	1,647,162	1,973,328	15,145,515
2037-38								1,301,625	5,136,000		3,334,000		899,170	856,995	1,646,905	1,973,310	15,148,005
2038-39								1,304,100	5,133,600		3,335,000		903,495	853,895	1,644,363	1,975,115	15,149,568
2039-40									5,304,000		3,331,400		901,295	854,715	1,644,708	1,974,103	14,010,221
2040-41											3,333,200		902,743	854,238	1,647,703	1,975,478	8,713,362
2041-42													902,608	857,438	1,643,103	1,973,993	5,377,142
2042-43													900,860	854,088	1,646,060	1,974,593	5,375,601
2043-44													902,470	854,363	1,646,120	1,972,020	5,374,973
2044-45													902,195	858,030	1,643,228	1,976,215	5,379,668
2045-46														854,850	1,647,328	1,971,703	4,473,881
2046-47															1,647,940	1,973,623	3,621,563
2047-48																1,976,485	1,976,485
2048-49																	
Totals	$10,214,085	$15,991,276	$24,918,000	$67,089,700	$4,695,000	$35,813,068	$11,759,888	$14,448,100	$55,179,400	$11,652,350	$46,059,900	$39,999,568	$15,695,784	$15,385,428	$30,800,988	$38,066,573	$437,769,107

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

* actual amounts

** Forecast Projection Jan 2024

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE HISTORY BY FUND

		General Fund		Capital Reserve Fund		Capital Projects Fund		Total Debt Service
	YEAR	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	
	2000-01	5,357,809	5,483,000	-	-	-	-	**10,840,809**
	2001-02	5,492,410	6,482,000	-	-	-	-	**11,974,410**
	2002-03	5,074,703	6,983,000	-	-	837,823	-	**12,895,526**
	2003-04	*6,764,527*	7,092,000	-	-	1,311,805	-	**15,168,332**
	2004-05	8,349,041	8,222,000	542,300	500,000	1,528,991	-	**19,142,332**
	2005-06	10,562,646	9,554,000	-	-	1,350,399	-	**21,467,046**
	2006-07	11,847,495	7,978,000	1,653,859	5,000	-	-	**21,484,354**
	2007-08	9,708,254	10,389,000	3,628,680	5,000	279,678	-	**24,010,612**
	2008-09	11,172,303	10,311,000	1,600,000	900,000	396,394	5,000	**24,384,697**
	2009-10	12,419,770	12,017,000	-	-	-	-	**24,436,770**
	2010-11	11,814,366	9,394,000	-	-	-	-	**21,208,366**
	2011-12	11,548,983	12,194,000	-	-	-	-	**23,742,983**
	2012-13	10,716,483	11,137,000	-	-	-	-	**21,853,483**
	2013-14	11,004,249	12,602,000	-	-	-	-	**23,606,249**
	2014-15	9,543,869	11,620,000	-	-	-	-	**21,163,869**
	2015-16	10,174,433	8,176,000	-	-	-	-	**18,350,433**
	2016-17	9,925,387	14,160,000	-	-	-	-	**24,085,387**
	2017-18	10,160,902	14,695,000	-	-	-	-	**24,855,902**
	2018-19	9,881,842	15,690,000	-	-	-	-	**25,571,842**
	2019-20	10,251,562	16,290,000	-	-	-	-	**26,541,562**
	2020-21	9,585,194	15,830,000	-	-	-	-	**25,415,194**
	2021-22	9,827,215	17,710,000	-	-	-	-	**27,537,215**
	2022-23	10,266,986	17,615,000	-	-	-	-	**27,881,986**
Budget	**2023-24**	9,331,578	17,905,000	-	-	-	-	**27,236,578**

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding
as of January 2024

	2023-2024*	2024-2025	2025-2026	2026-2027	2027-2028	2029-2033	2034-2038	2039-2041	Total Principal
Emmaus Note 2009	645,000	675,000	700,000	485,000	5,625,000	-	-	-	8,130,000
Series 2014 GOB	-	5,000	5,000	5,000	2,010,000	9,975,000	-	-	12,000,000
Series A of 2014 GOB	8,745,000	-	-	-	-	-	-	-	8,745,000
Series AA of 2014 GOB	325,000	5,700,000	6,025,000	18,505,000	7,990,000	16,710,000	-	-	55,255,000
Series 2016 GOB	2,235,000	-	-	-	-	-	-	-	2,235,000
Series A 2016 GOB	5,875,000	12,270,000	12,850,000	1,000,000	-	-	-	-	31,995,000
Series A 2017 GOB	5,000	5,000	5,000	5,000	5,000	9,700,000	-	-	9,725,000
Series 2018 GOB	5,000	5,000	5,000	5,000	5,000	3,005,000	5,680,000	1,260,000	9,970,000
Series 2019 GOB	5,000	5,000	5,000	5,000	5,000	3,765,000	21,105,000	9,840,000	34,735,000
Series 2020 GOR	55,000	55,000	60,000	60,000	1,875,000	7,890,000	-	-	9,995,000
Series 2021 GOB	5,000	5,000	5,000	5,000	5,000	6,770,000	13,195,000	9,250,000	29,240,000
Series 2022 GOB	5,000	5,000	100,000	200,000	4,270,000	25,530,000	-	-	30,110,000
Total	**17,905,000**	**18,730,000**	**19,760,000**	**20,275,000**	**21,790,000**	**83,345,000**	**39,980,000**	**20,350,000**	**242,135,000**

Source: District Debt Service Schedules
* Forecast Projection January 2024

WEST CHESTER AREA SCHOOL DISTRICT

COMPUTATION OF NON-ELECTORAL DEBT MARGIN

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Total General Fund Revenues*	206,453,328	213,970,535	220,793,385	235,401,340	242,175,000	249,521,639	255,108,419	261,224,019	277,711,304	289,804,646
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,160,377	1,181,706	-	2,104,117	1,554,549	1,163,834	1,121,094	1,051,643	1,596,511	985,974
Sale of Property and Non-recurring revenue	-	-	-	-	-	-	-	-	-	-
Net Revenues	205,292,951	212,788,829	220,793,385	233,297,223	240,620,451	248,357,805	253,987,325	260,172,376	276,114,793	288,818,672
Annual Arithmetic Average (Borrowing Base)**	**202,920,142**	**207,482,012**	**212,958,388**	**222,293,146**	**231,570,353**	**240,758,493**	**247,655,194**	**254,172,502**	**263,424,831**	**275,035,280**
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	**456,570,320**	**466,834,527**	**479,156,373**	**500,159,579**	**521,033,294**	**541,706,609**	**557,224,187**	**571,888,130**	**592,705,870**	**618,829,380**
Less Amount Debt Applicable to Debt Limit	285,016,000	271,826,000	266,615,000	261,070,000	256,125,000	250,425,000	268,885,000	281,605,000	259,750,000	242,135,000
Remaining Borrowing Capacity	**171,554,320**	**195,008,527**	**212,541,373**	**239,089,579**	**264,908,294**	**291,281,609**	**288,339,187**	**290,283,130**	**332,955,870**	**376,694,380**
Ratio of Debt Limit to Debt Margin	38%	42%	44%	48%	51%	54%	52%	51%	56%	61%

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

	Gross Debt Outstanding	Percentage Applicable to this Governmental Unit	Net Share of Debt	
Chester County				
Direct Debt				
West Chester Area School District	242,135,000	100%	242,135,000	
Overlapping Debt				
Township of East Bradford	9,955,000	100%	9,955,000	(1), (2)
Township of East Goshen	15,719,127	100%	15,719,127	(1), (2)
Township of Thornbury	-	100%	-	(1), (2)
Township of West Goshen	3,121,000	100%	3,121,000	(1), (2)
Township of West Whiteland	-	100%	-	(1), (2)
Township of Westtown	11,305,000	100%	11,305,000	(1), (2)
Borough of West Chester	-	100%	-	(1), (2)
Chester County	566,432,704	20%	110,679,572	(1), (2), (3)
Total Direct and Overlapping Chester County Debt			**392,914,699**	
Delaware County				
Direct Debt				
West Chester Area School District	242,135,000	100%	242,135,000	
Overlapping Debt				
Township of Thornbury	-	100%	-	(1), (4)
Delaware County	266,236,384	1.20%	3,186,547	(1), (3), (4)
Total Direct and Overlapping Delaware County Debt			**245,321,547**	

(1) *As of December 31, 2022*
(2) *Source: County of Chester*
(3) *Percentage of County Debt was derived by taking WCASD population as a Percentage of County*
(4) *Source: County of Delaware ACFR*

WEST CHESTER AREA SCHOOL DISTRICT

TECHNOLOGY EXPENSES

YEAR	General Fund	Capital Reserve Fund	Capital Projects Fund
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	4,800,473	3,237,505	-
2020-21	5,505,659	4,341,281	-
2021-22	5,990,377	3,994,585	-
2022-23	6,503,556	4,271,793	-
2023-24 budget	7,027,499	4,557,591	-

WEST CHESTER AREA SCHOOL DISTRICT

RETIREMENT CONTRIBUTION RATES

YEAR	EMPLOYER RATE (1)	EMPLOYEE RATE	NET COST
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	16,609,466
2020-21	34.510	7.610	17,337,162
2021-22	34.940	7.560	18,529,832
2022-23	35.260	7.520	19,670,221
2023-24	34.000	7.440	20,374,038
2024-25 Projected	33.900	7.370	21,590,876
2025-26 Projected	34.720	7.290	22,917,986
2026-27 Projected	35.410	7.220	24,110,237
2027-28 Projected	35.940	7.150	25,212,887

(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 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24
Local	**174,975.8**	**175,478.8**	**180,421.1**	**185,477.0**	**194,494.6**	**199,598.7**	**206,641.9**	**211,001.1**	**214,400.1**	**230,928.5**	**237,597.4**	**220,388.7**
Real Estate	146,838.3	147,309.7	152,024.0	156,065.4	161,225.7	167,778.9	174,152.7	178,219.1	179,828.5	187,742.0	192,576.1	185,940.4
Current*	145,265.1	146,630.2	151,068.0	155,284.5	160,530.2	166,713.0	173,060.7	177,235.0	177,830.9	183,687.9	190,642.6	184,991.5
Interim	1,573.2	679.5	956.0	780.9	695.5	1,065.9	1,092.0	984.1	1,997.6	4,054.2	1,933.5	948.9
Earned Income	18,691.5	19,460.5	19,360.0	20,118.5	21,336.5	21,121.8	21,510.4	21,583.6	24,213.4	26,695.1	27,623.0	25,110.0
Real Estate Transfer	3,473.6	3,724.7	4,145.2	4,207.4	6,115.0	4,983.5	4,420.7	4,657.3	6,227.6	8,927.9	6,173.5	4,590.0
Delinquent Taxes	4,069.9	3,365.9	3,246.0	3,000.3	3,479.8	2,708.7	2,477.2	3,160.2	3,264.4	3,485.5	2,920.5	2,858.8
Investment Earnings	129.8	71.0	165.5	332.2	731.9	1,402.3	2,657.0	2,179.0	220.9	76.8	6,556.4	618.3
Gate Receipts	122.9	130.7	136.3	152.9	160.6	150.9	162.8	161.9	-	172.0	206.4	131.5
Other	1,649.8	1,416.3	1,344.1	1,600.2	1,445.0	1,452.7	1,261.2	1,040.0	645.3	3,829.2	1,541.5	1,139.7
State	**26,095.1**	**28,312.7**	**30,589.6**	**32,451.1**	**37,616.0**	**39,204.6**	**39,211.0**	**40,490.8**	**40,055.4**	**43,341.6**	**45,086.7**	**46,537.7**
Student Subsidies	17,778.9	17,966.7	18,109.0	17,879.1	20,585.1	20,788.7	19,913.9	20,142.0	18,775.2	20,848.7	21,311.5	21,661.2
Basic Instruction	7,047.0	7,247.3	7,239.7	7,573.2	8,012.2	8,202.4	8,421.6	8,810.2	8,810.2	9,575.7	10,934.7	10,937.3
Special Education	5,355.9	5,311.1	5,413.4	5,801.6	5,902.9	6,454.1	6,128.9	6,125.2	5,077.2	5,914.7	5,966.5	5,974.9
Tuition Private Home Place't	121.8	113.9	111.5	179.4	236.2	191.4	231.1	173.8	95.8	103.9	89.5	100.0
Transportation	3,710.0	3,750.5	3,637.2	3,671.8	3,674.1	3,736.8	3,313.9	3,260.1	3,087.6	3,008.3	2,684.0	2,950.0
Medical, Dental & Nurse	261.5	256.8	222.3	253.9	256.4	250.3	255.3	252.5	253.6	250.4	251.8	253.9
Rent	1,151.2	1,160.4	1,181.7	-	2,104.1	1,554.5	1,163.8	1,121.1	1,051.6	1,596.5	986.0	1,046.0
Accountability Grants	126.7	126.7	303.2	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1	399.1
Other	5.0	-	-	-	-	-	-	-	-	-	-	-
Teacher Subsidies	8,316.2	10,346.1	12,480.7	14,572.0	17,030.9	18,415.8	19,243.0	20,100.6	20,951.8	22,474.6	23,392.7	24,876.4
Social Security	3,084.5	3,148.8	3,163.7	3,194.0	3,450.6	3,337.5	3,415.4	3,497.6	3,586.7	3,817.8	4,010.9	4,533.5
Retirement	5,231.7	7,197.3	9,317.0	11,378.0	13,580.3	15,078.3	15,827.6	16,602.9	17,365.1	18,656.8	19,381.7	20,343.0
Other	-	-	-	-	-	-	54.2	248.3	328.4	18.3	382.5	-
Federal	**4,059.2**	**2,661.8**	**2,959.8**	**2,865.3**	**3,290.7**	**3,371.7**	**3,668.7**	**3,616.5**	**6,768.5**	**6,191.2**	**7,120.5**	**3,579.9**
Title I	1,752.2	459.6	818.0	828.9	1,013.2	867.6	704.5	598.8	574.7	555.2	522.0	547.7
Title II	249.0	199.4	293.9	373.9	384.1	247.2	207.9	267.5	313.2	259.0	171.6	232.7
IDEA	1,282.4	1,154.7	1,215.8	1,199.7	1,333.6	1,318.1	1,331.4	1,341.0	1,551.6	1,730.8	1,371.5	1,615.1
MA Direct Services/Time Study	659.4	722.7	516.0	305.5	467.1	803.0	1,251.2	1,021.7	1,030.3	1,156.7	1,094.6	1,050.6
Other	116.2	125.5	116.0	157.2	92.7	135.8	173.8	387.6	223.5	178.0	134.8	133.9
COVID Related Grants	-	-	-	-	-	-	-	-	3,075.3	2,311.4	3,826.1	-
Local Taxes & Subsidies	**205,130.0**	**206,453.3**	**213,970.5**	**220,793.4**	**235,401.3**	**242,175.0**	**249,521.6**	**255,108.4**	**261,224.0**	**280,461.3**	**289,804.6**	**270,506.3**
Beginning Fund Balance	**25,376.0**	**32,371.9**	**33,351.1**	**31,665.5**	**28,760.9**	**28,780.2**	**31,906.4**	**38,868.8**	**55,455.5**	**69,152.5**	**83,612.0**	**66,279.2**
FB Adjustment												
Ending Fund Balance	**32,371.9**	**33,351.1**	**31,665.5**	**28,760.9**	**28,780.2**	**31,906.4**	**38,868.8**	**55,455.5**	**69,152.5**	**83,612.0**	**88,560.6**	**34,490.5**
Assigned Fund Balance for PSERS Increases	5,000.0	4,500.0	2,117.0	2,117.0	1,117.0	-	-	-	-	-	-	-
Committed Fund Balance for Health Care	4,171.1	4,856.2	4,899.4	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9	4,159.9
Assigned Fund Balance for future millage	6,830.5	5,951.3	5,646.4	5,471.0	7,227.4	11,304.1	13,945.5	29,486.8	38,183.9	52,121.5	60,977.6	7,500.0
Assigned Fund Balance for Alternative Education	-	-	-	-	500.0	676.0	1,000.0	1,000.0	2,000.0	2,000.0	2,000.0	2,000.0
Assigned Fund Balance for Property Assessment Fluctuations	-	-	-	-	-	-	-	-	1,000.0	1,000.0	1,000.0	1,000.0
Assigned Fund Balance for Technology/Distance Learning	-	-	-	-	-	-	-	-	500.0	500.0	-	-
Assigned Fund Balance for Enrollment Growth	-	-	-	-	-	-	2,500.0	3,500.0	4,500.0	-	-	-
Assigned Fund Balance for Future Staffing Needs	-	-	-	-	-	-	-	-	-	-	1,100.0	-
Assigned Fund Balance for Elementary Construction	-	-	-	-	-	-	-	-	-	5,000.0	-	
Assigned Fund Balance for Athletic Fund	102.7	119.8	115.7	89.5	79.3	69.8	83.6	128.9	128.9	150.8	143.2	150.8
Beginning Unassigned Fund Balance	**15,525.0**	**16,267.6**	**17,923.8**	**18,887.0**	**16,923.5**	**15,696.6**	**15,696.6**	**15,696.6**	**17,179.8**	**18,679.8**	**18,679.8**	**19,179.9**
Ending Unassigned Fund Balance	**16,267.6**	**17,923.8**	**18,887.0**	**16,923.5**	**15,696.6**	**15,696.6**	**17,179.8**	**17,179.8**	**18,679.8**	**18,679.8**	**19,179.9**	**19,679.8**
Assumed use of FB	**(6,995.9)**	**(979.2)**	**1,685.5**	**2,904.6**	**(19.2)**	**(3,126.2)**	**(6,962.4)**	**(16,586.7)**	**(13,697.0)**	**(14,459.5)**	**(4,948.6)**	**31,788.7**

* Includes Property Tax Relief Subsidy

WEST CHESTER AREA SCHOOL DISTRICT

DELINQUENT REAL ESTATE TAXES COLLECTED

FISCAL YEAR	AMOUNT LIENED @ 12/31	AMOUNT COLLECTED (000 omitted)	OUTSTANDING DELINQ. R/E TAXES @ 6/30
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
2019-20	2,946	3,160	1,729
2020-21	3,032	3,264	1,714
2021-22	2,921	3,486	1,491
2022-23	2,962	2,921	1,771

WEST CHESTER AREA SCHOOL DISTRICT

EARNINGS ON INVESTMENTS

FISCAL YEAR	GENERAL FUND (000 omitted)	CAPITAL PROJECT FUND * (000 omitted)	
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	2,179	770	(2)
2020-21	221	42	(2)
2021-22	77	-46	(2)
2022-23	6,556	1,608	(2)
2023-24 Budget	618	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

Fiscal Year		ESBE Subsidy ($000)	Total General Fund Expenses ($000)	ESBE Subsidy % of District Expenses	Total Instructional Expenses* ($000)	ESBE Subsidy % of Instruction Expenses
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		8,810	238,522	3.7%	94,198	9.4%
2020-21		8,810	247,527	3.6%	101,896	8.6%
2021-22		9,576	266,002	3.6%	104,765	9.1%
2022-23		10,935	284,856	3.8%	109,254	10.0%
2023-24	Budget	10,937	302,295	3.6%	114,860	9.5%

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

**Includes technology expenses

***Now includes technology and federal expenses

**** Includes Federal ARRA funds

WEST CHESTER AREA SCHOOL DISTRICT

TRANSPORTATION SUBSIDY

Payable Fiscal Year	One-half Mill Market Value	MV Impact Increase (Decrease) in Subsidy	PDE (Transportation) Cost Index	% Incr. in Index	Public Students Non-Hazardous Subsidy	Non-Public Students Subsidy	Public Students Hazardous Subsidy	State Share of Excess Cost Subsidy	Non-Public and Charter School Subsidy	Total Subsidy
2000-01	2,574,119	85,643	3.850	1.6%	270,269	620,561	625,284	1,547,809	1,123,185	**4,187,108**
2001-02	2,898,339	324,220	3.954	2.7%	315,172	743,393	594,644	1,588,642	1,205,550	**4,447,402**
2002-03	3,033,766	135,427	4.088	3.4%	324,618	810,443	684,799	1,699,103	1,701,700	**5,220,663**
2003-04	3,415,279	381,513	4.153	1.6%	339,374	855,986	643,166	1,457,484	1,681,680	**4,977,689**
2004-05	3,580,110	164,831	4.253	2.4%	333,971	932,745	780,113	1,508,083	1,782,550	**5,337,462**
2005-06	4,055,239	475,129	4.334	1.9%	367,423	901,059	724,366	1,226,999	1,818,355	**5,038,202**
2006-07	4,179,917	124,678	4.477	3.3%	373,176	870,994	773,489	1,162,697	1,795,640	**4,975,996**
2007-08	4,795,385	615,468	4.629	3.4%	366,593	884,415	764,561	528,716	1,826,825	**4,371,110**
2008-09	4,848,517	53,132	4.745	2.5%	410,365	996,069	858,294	699,135	1,865,003	**4,828,866**
2009-10	5,534,052	685,535	4.940	4.1%	437,319	997,039	971,017	374,493	1,785,245	**4,565,114**
2010-11	5,575,888	41,836	4.945	0.1%	455,759	977,827	880,908	390,606	1,729,335	**4,434,435**
2011-12	6,012,645	436,757	5.079	2.7%	486,086	962,738	911,349	253,901	1,680,995	**4,295,070**
2012-13	5,996,697	(15,948)	5.155	1.5%	439,470	848,898	788,456	-	1,633,170	**3,709,995**
2013-14	6,268,270	271,573	5.310	3.0%	431,780	841,398	927,744	-	1,549,625	**3,750,548**
2014-15	6,273,471	5,201	5.400	1.7%	436,221	797,153	808,788	-	1,595,055	**3,637,217**
2015-16	6,393,199	119,728	5.481	1.5%	449,394	812,174	770,896	-	1,639,330	**3,671,794**
2016-17	6,445,911	52,712	5.525	0.8%	430,191	774,662	935,066	-	1,534,225	**3,674,145**
2017-18	6,685,171	239,260	5.564	0.7%	439,070	774,628	1,037,815	-	1,485,330	**3,736,843**
2018-19	6,779,893	94,722	5.681	2.1%	415,990	649,281	973,921	-	1,274,735	**3,313,927**
2019-20	7,103,588	323,695	5.800	2.1%	385,740	539,515	1,184,838	-	1,149,995	**3,260,089**
2020-21	7,183,042	79,454	5.910	1.9%	425,795	461,450	1,356,033	-	844,305	**3,087,583**
2021-22 *	7,512,607	329,565	6.046	2.3%	263,600	284,181	842,170	-	764,225	**3,008,331**
2022-23	7,562,564	49,957	6.131	1.4%	390,732	386,874	1,168,384	-	738,045	**2,684,035**

* Please note- Senate Bill 1216 allowed districts with contracted transportation services in 2020-21 to certify to PDE that all transportation contractors were paid as if the COVID-19 response did not impact transportation services. Completing this certification enabled PDE to allocate a transportation subsidy equal to the greater of the amount allocated for the 2020-21 fiscal year or the amount calculated for payment in the 2021-22 fiscal year. WCASD completed the required certification and received a transportation subsidy equal to $3,008,331.

WEST CHESTER AREA SCHOOL DISTRICT

TITLE I ALLOCATIONS - WCASD AND GLEN MILLS

FISCAL YEAR	WCASD	GLEN MILLS	TOTAL
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	598,796	0	598,796
2020-21	574,668	0	574,668
2021-22	555,223	0	555,223
2022-23	522,002	0	522,002
2023-24 Budget	547,702	0	547,702

* 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

FISCAL YEAR	GENERAL FUND	CAPITAL RESERVE FUND	CAPITAL PROJECTS FUND	ATHLETIC FUND	CAFETERIA FUND
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
2019-20	55,455,486	21,345,455	24,357,797	**	1,377,867
2020-21	69,152,529	23,571,239	37,703,387	**	1,329,273
2021-22	83,612,010	23,443,492	29,943,488	**	2,815,925
2022-23	88,560,624	32,138,400	17,851,345	**	2,871,407

** 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,	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General Fund											
*Non-Spendable	1,918,300	3,482,456	4,128,770	2,066,625	2,688,371	2,649,038	2,748,654	2,912,426	2,818,432	2,232,155	1,908,064
*Restricted	1,894,735	-	-	-	-	-	-	-	-	-	-
*Committed											
Pension	5,000,000	4,500,000	2,117,000	2,117,000	1,117,000	-	-	-	-	-	-
Healthcare	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909
*Assigned											
Gate receipts	102,739	119,782	115,700	89,487	79,324	69,756	83,577	128,904	128,904	150,756	143,198
Alternative education	-	-	-	-	500,000	676,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Enrollment growth	-	-	-	-	-	-	2,500,000	3,500,000	4,500,000	-	-
Property assessment fluctuations	-	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000
Future staffing needs	-	-	-	-	-	-	-	-	-	-	1,100,000
Technology/Distance learning	-	-	-	-	-	-	-	-	500,000	500,000	-
Capital Projects	-	-	-	-	-	-	-	-	-	5,000,000	-
Tax stabilization	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138	13,945,496	29,486,832	38,183,867	52,121,467	60,977,636
*Unassigned	12,454,515	14,441,344	14,758,221	14,856,952	13,008,223	13,047,547	14,431,188	14,267,415	15,861,417	16,447,723	17,271,817
Total General Fund Fund Balance	**32,371,889**	**33,351,072**	**31,665,559**	**28,760,978**	**28,780,193**	**31,906,388**	**38,868,824**	**55,455,486**	**69,152,529**	**83,612,010**	**88,560,624**
All other funds											
*Restricted - Capital Projects Fund	7,119,899	8,376,597	(3,451,176)	4,038,838	4,354,841	4,845,178	(1,309,859)	24,357,797	37,703,387	29,943,488	17,851,345
*Restricted - Capital Reserve Fund	15,646,701	17,672,551	22,203,300	27,440,218	22,444,089	22,461,479	20,557,393	21,345,455	23,571,239	23,443,492	32,138,400
Total Other Funds	**22,766,600**	**26,049,148**	**18,752,124**	**31,479,056**	**26,798,930**	**27,306,657**	**19,247,534**	**45,703,252**	**61,274,626**	**53,386,980**	**49,989,745**
TOTAL FUND BALANCE	**55,138,489**	**59,400,220**	**50,417,683**	**60,240,034**	**55,579,123**	**59,213,045**	**58,116,358**	**101,158,738**	**130,427,155**	**136,998,990**	**138,550,369**

*** 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)

FISCAL YEAR		CHESTER COUNTY	CHANGE	DELAWARE COUNTY	CHANGE	TOTAL ASSESSED VALUE
1993-94		356,877	5,218	5,060	105	361,937
1994-95		357,908	1,031	5,179	119	363,087
1995-96		366,452	8,544	6,279	1,100	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	5,424,022	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	351,626	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		7,630,886	7,190	637,926	1,061	8,268,812
2013-14		7,633,607	2,721	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
2020-21		7,962,871	41,308	652,566	4,470	8,615,437
2021-22	(3)	8,008,479	45,608	1,140,469	487,903	9,148,948
2022-23		8,232,042	223,563	1,146,418	5,949	9,378,460
2023-24		8,307,125	75,083	1,150,410	3,992	9,457,535

(1) Reassessment year in Chester County
(2) Reassessment year in Delaware County
(3) Reassessment year in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

FISCAL YEAR	Equalized Mills
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
2018-19	14.0
2019-20	14.1
2020-21	13.9
2021-22	14.7

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

Fiscal Year	as of June 30th	Chester County (000)*	County Equalization %	Delaware County (000)*	County Equalization %	Total
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
2021-22	2019	13,526,033	94.2%	840,051	5.8%	14,366,084
2022-23	2020	14,129,979	94.0%	895,234	6.0%	15,025,213
2023-24	2021	14,229,894	94.1%	895,234	5.9%	15,125,128
2024-25	2022	15,569,013	93.7%	1,051,730	6.3%	16,620,743

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

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2023-24 # of PARCELS	2023-24 ASSESSMENT TOTAL	2022-23 # of PARCELS	2022-23 ASSESSMENT TOTAL	2021-22 # of PARCELS	2021-22 ASSESSMENT TOTAL	2020-21 # of PARCELS	2020-21 ASSESSMENT TOTAL	2019-20 # of PARCELS	2019-20 ASSESSMENT TOTAL	2018-19 # of PARCELS	2018-19 ASSESSMENT TOTAL	2017-18 # of PARCELS	2017-18 ASSESSMENT TOTAL	2016-17 # of PARCELS	2016-17 ASSESSMENT TOTAL	2015-16 # of PARCELS	2015-16 ASSESSMENT TOTAL	2014-15 # of PARCELS	2014-15 ASSESSMENT TOTAL
CHESTER COUNTY																				
NOT IDENTIFIED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL COMMERCIAL PROPERTIES	1,763	1,346,936,767	1,755	1,366,384,239	1,749	1,373,439,443	1,732	1,409,206,133	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
TOTAL FARM PROPERTIES	66	23,405,150	66	22,550,430	67	22,549,430	68	22,616,460	67	22,327,250	70	23,886,590	69	23,544,790	69	22,730,390	69	22,703,280	68	22,066,740
TOTAL INDUSTRIAL PROPERTIES	83	137,816,315	84	140,508,045	85	139,232,465	86	142,070,645	86	146,105,675	86	145,152,395	87	145,353,765	87	145,188,555	87	145,405,235	88	145,936,270
TOTAL RESIDENTIAL PROPERTIES	31,474	6,754,964,678	31,163	6,658,826,313	30,829	6,419,779,433	30,681	6,333,174,618	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
TOTAL VACANT LAND	1,313	44,002,122	1,413	43,773,310	1,421	53,477,760	1,464	55,803,640	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
TOTAL CHESTER COUNTY	34,699	8,307,125,032	34,481	8,232,042,337	34,151	8,008,478,531	34,031	7,962,871,496	33,589	7,921,562,971	33,459	7,842,035,036	33,350	7,823,486,870	33,348	7,728,555,535	33,320	7,698,440,957	33,281	7,646,298,209
DELAWARE COUNTY																				
COMMERICAL/INDUSTRIAL	13	26,433,670	13	26,433,670	14	26,710,280	16	9,157,733	14	8,008,833	14	8,008,833	14	8,008,833	14	8,533,463	14	8,533,463	14	8,533,463
RESIDENTIAL/FARMS/VACANT LAND	2,227	1,123,976,566	2,227	1,119,984,656	2,229	1,113,758,696	2,227	643,408,747	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
TOTAL DELAWARE COUNTY	2,240	1,150,410,236	2,240	1,146,418,326	2,243	1,140,468,976	2,243	652,566,480	2,224	648,096,179	2,213	648,116,057	2,212	647,286,999	2,213	647,398,983	2,208	647,334,859	2,206	642,425,224
GRAND TOTAL	**36,939**	**9,457,535,268**	**36,721**	**9,378,460,663**	**36,394**	**9,148,947,507**	**36,274**	**8,615,437,976**	**35,813**	**8,569,659,150**	**35,672**	**8,490,151,093**	**35,562**	**8,470,773,869**	**35,561**	**8,375,954,518**	**35,528**	**8,345,775,816**	**35,487**	**8,288,723,433**

ANALYSIS OF TAXABLE REAL ESTATE - DETAIL

LAND USE CODE	DESCRIPTION	2023-24 # OF PARCELS	2023-24 ASSESSMENT TOTAL	2022-23 # OF PARCELS	2022-23 ASSESSMENT TOTAL	2021-22 # OF PARCELS	2021-22 ASSESSMENT TOTAL	2020-21 # OF PARCELS	2020-21 ASSESSMENT TOTAL	2019-20 # OF PARCELS	2019-20 ASSESSMENT TOTAL	2018-19 # OF PARCELS	2018-19 ASSESSMENT TOTAL	2017-18 # OF PARCELS	2017-18 ASSESSMENT TOTAL	2016-17 # OF PARCELS	2016-17 ASSESSMENT TOTAL	2015-16 # OF PARCELS	2015-16 ASSESSMENT TOTAL	2014-15 # OF PARCELS	2014-15 ASSESSMENT TOTAL
CHESTER COUNTY																					
	NOT IDENTIFIED	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**
C10	BANKS, S&Ls	33	29,998,145	34	30,643,205	33	28,667,880	34	28,268,660	35	28,825,030	35	28,825,030	34	28,210,150	35	27,465,380	34	$27,351,030	34	$27,512,210
C20	GAS STATIONS	19	8,389,320	19	8,389,320	19	8,389,320	20	8,623,150	20	8,623,150	21	9,040,560	21	9,040,560	21	9,040,560	21	$9,040,560	21	$9,040,560
C30	RESTAURANTS, RETAIL STORES	281	171,625,350	285	173,274,020	288	169,434,230	271	166,378,210	267	166,256,790	262	162,189,310	260	163,469,970	261	159,851,770	256	$154,618,330	259	$154,872,500
C35	CONDOMINIUM STORES	7	9,775,400	7	10,776,400	7	10,776,400	8	12,021,400	8	12,021,400	8	10,925,060	8	10,925,100	8	13,472,300	8	$13,472,300	8	$13,278,720
C40	MOTELS/HOTELS	4	13,096,330	4	13,785,330	4	14,255,330	4	14,255,330	5	15,018,490	5	15,018,490	4	12,235,990	4	12,235,990	4	$12,235,990	4	$12,235,990
C41	NURSING HOMES	8	42,912,280	7	37,161,620	7	35,887,120	7	36,715,520	8	41,982,530	5	14,381,390	5	14,381,390	5	14,381,390	5	$14,381,390	5	$15,842,940
C50	SHOPPING CENTERS	28	168,790,360	28	183,599,060	28	183,599,060	28	220,931,550	28	220,931,550	28	221,534,500	28	221,093,790	28	222,708,530	28	$222,936,300	28	$215,710,650
C60	OFFICE BLDGS,LABS,LIBRARIES	372	443,318,928	370	455,203,930	372	478,464,550	371	477,165,270	370	476,110,460	370	473,345,892	372	487,181,679	372	487,543,889	372	$485,266,939	372	$489,754,071
C65	CONDOMINIUM OFFICE	418	97,026,093	408	95,253,563	406	94,646,433	406	94,860,963	406	94,909,253	406	93,828,873	406	93,759,453	400	92,324,023	400	$92,534,383	397	$90,841,423
C67	OFFICE "COMMON LAW CONDO"	148	21,240,540	149	21,677,500	148	21,540,830	148	21,596,810	148	21,596,810	150	21,819,400	150	21,819,400	150	22,058,940	151	$22,643,660	150	$22,621,300
C70	COMMERCIAL GARAGE/SHOP/CAR DEALERS	122	82,925,655	124	83,697,215	126	84,340,800	127	84,297,530	128	82,028,270	125	82,291,390	125	81,737,510	126	79,764,340	126	$78,805,430	128	$78,627,910
C80	WAREHOUSE	152	176,943,240	150	170,543,870	150	168,603,860	151	169,896,670	152	171,455,960	154	173,840,500	154	169,735,830	152	165,722,570	151	$157,513,890	152	$158,305,460
C90	ENTERTAINMENT & RECREATION	13	18,067,730	13	19,385,990	11	18,921,920	11	19,949,960	11	18,411,585	11	18,679,855	11	16,445,295	10	12,684,815	10	$12,684,815	10	$12,684,815
C91	RECREATION (PRIVATE)	21	24,949,670	21	23,984,990	20	22,518,580	20	22,416,620	20	22,416,620	20	22,315,800	20	23,869,570	20	23,869,570	22	$24,647,370	21	$24,090,760
C92	MOBILE HOME PARKS (4+)	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	1,427,310	2	$1,427,310	2	$1,427,310
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	$1,483,140
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	2,770,000	1	$2,770,000	1	$2,770,000
C95	PRIVATE SCHOOLS	16	12,406,240	17	14,946,610	16	11,089,680	14	9,637,660	15	16,483,030	15	16,483,030	15	18,407,550	15	18,407,550	15	$18,407,550	14	$18,028,000
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL,GARAGE, ETC.)	105	16,275,870	104	15,857,730	101	15,364,310	100	15,438,610	98	15,680,160	98	15,478,850	99	15,169,180	99	15,139,360	98	$15,041,530	101	$16,106,240
C97	COMMERCIAL MISCELLANEOUS	11	3,515,166	10	2,523,436	8	1,258,690	7	1,071,770	6	809,100	6	809,100	5	716,680	3	480,220	3	$480,220	3	$479,430
	TOTAL COMMERCIAL PROPERTIES	**1,763**	**$1,346,936,767**	**1,755**	**$1,366,384,239**	**1,749**	**$1,373,439,443**	**1,732**	**$1,409,206,133**	**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**
	Increase	**0.46%**	**-1.42%**	**0.34%**	**-0.51%**	**0.98%**	**-2.54%**	**0.12%**	**-0.71%**	**0.35%**	**2.36%**	**0.12%**	**-0.53%**	**0.47%**	**0.80%**	**0.29%**	**1.10%**	**-0.18%**	**0.15%**	**-0.12%**	**-0.26%**
	Average Increase (8 Year)		**-0.19%**		**0.01%**		**0.04%**		**0.16%**		**0.48%**		**0.03%**		**-0.13%**		**-0.06%**		**0.18%**		**0.28%**
F10	FARMS 10 TO 20 ACRES	36	$13,188,620	36	$12,881,940	36	$12,880,940	36	$12,796,650	35	$12,230,850	37	$12,738,750	36	$12,484,100	36	$11,668,670	36	$11,645,820	33	$11,072,370
F20	FARMS 20 TO 80 ACRES	26	$9,035,810	26	$8,587,770	27	$8,487,770	28	$8,639,090	28	$8,915,680	29	$9,967,120	29	$9,879,970	29	$9,881,000	29	$9,876,740	27	$8,495,280
F40	FARMS MUSHROOM-HORTICULTI																				
F80	FARMS OVER 80 ACRES	4	$1,180,720	4	$1,080,720	4	$1,180,720	4	$1,180,720	4	$1,180,720	4	$1,180,720	4	$1,180,720	4	$1,180,720	4	$1,180,720	8	$2,499,090
	TOTAL FARM PROPERTIES	**66**	**$23,405,150**	**66**	**$22,550,430**	**67**	**$22,549,430**	**68**	**$22,616,460**	**67**	**$22,327,250**	**70**	**$23,886,590**	**69**	**$23,544,790**	**69**	**$22,730,390**	**69**	**$22,703,280**	**68**	**$22,066,740**
	Increase	**0.00%**	**3.79%**	**-1.49%**	**0.00%**	**-1.47%**	**-0.30%**	**1.49%**	**1.30%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**3.58%**	**0.00%**	**0.12%**	**1.47%**	**2.88%**	**0.00%**	**0.00%**
	Average Increase (8 Year)		**0.38%**		**0.27%**		**0.27%**		**-0.08%**		**-0.28%**		**0.22%**		**-0.01%**		**-0.43%**		**-0.50%**		**-0.88%**
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	82	$137,008,685	83	$139,700,415	84	$138,424,835	85	$141,263,015	85	$145,298,045	85	$144,344,765	86	$144,546,135	86	$144,380,925	86	$144,597,605	87	$145,128,640
M25	LIGHT INDUSTRIAL CONDOMINIUM																				
M30	INDUSTRIAL QUARRING/LANDFILLS																				
	TOTAL INDUSTRIAL PROPERTIES	**83**	**$137,816,315**	**84**	**$140,508,045**	**85**	**$139,232,465**	**86**	**$142,070,645**	**86**	**$146,105,675**	**86**	**$145,152,395**	**87**	**$145,353,765**	**87**	**$145,188,555**	**87**	**$145,405,235**	**88**	**$145,936,270**
	Increase	**-1.19%**	**-1.92%**	**-1.18%**	**0.92%**	**-1.16%**	**-2.00%**	**0.00%**	**-2.76%**	**0.00%**	**0.66%**	**-1.15%**	**-0.14%**	**0.00%**	**0.11%**	**0.00%**	**-0.15%**	**-1.14%**	**-0.36%**	**0.00%**	**-0.55%**
	Average Increase (8 Year)		**-0.67%**		**-0.47%**		**-0.66%**		**-0.59%**		**-0.39%**		**-0.50%**		**-0.48%**		**-0.47%**		**-0.38%**		**-0.44%**
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25,824	$5,314,938,508	25,730	$5,273,202,958	25,630	$5,230,797,018	25,533	$5,197,742,673	25,469	$5,175,802,253	25,409	$5,144,846,016	25,382	$5,125,092,053	25,371	$5,115,624,938	25,357	$5,108,391,320	25,310	$5,086,973,340
R15	MULTI DWELLING	9	$2,075,270	3	$869,330																
R20	RESIDENTIAL TWO FAMILY	279	$39,694,240	281	$39,728,870	283	$40,147,940	284	$40,231,900	285	$40,035,880	285	$39,917,500	285	$39,862,340	286	$40,045,100	285	$39,943,250	283	$39,615,350
R30	RESIDENTIAL MULIT FAMILY / DORMS	110	$18,257,340	110	$17,836,800	110	$17,812,300	110	$17,652,100	109	$17,491,090	108	$17,248,100	108	$17,219,710	107	$16,638,190	106	$16,491,210	106	$16,478,390
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	136	$34,749,840	137	$34,340,910	138	$34,573,540	138	$34,474,870	138	$34,364,100	137	$34,096,720	137	$34,096,720	137	$34,096,720	138	$34,706,630	137	$33,781,150
R50	RESIDENTIAL CONDOMINIUM	2,563	$247,718,990	2,565	$250,739,450	2,562	$250,344,320	2,556	$249,212,890	2,548	$246,869,730	2,529	$242,854,230	2,500	$237,760,070	2,478	$234,088,330	2,446	$228,159,420	2,374	$214,787,910
R55	RESIDENTIAL TOWNE HOUSE	2,094	$419,468,220	1,885	$362,216,855	1,669	$302,757,305	1,623	$292,652,035	1,578	$282,691,805	1,576	$282,292,945	1,576	$282,552,155	1575	$282,713,255	1,575	$283,048,045	1,584	$287,864,235
R60	RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	23	$4,434,390	23	$4,431,980	23	$4,631,270	23	$4,624,810	23	$4,698,920	23	$4,698,920	23	$4,698,920	24	$4,925,680	25	$5,168,150	24	$5,005,000
R61	DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	139	$28,310,020	137	$28,001,210	138	$27,918,970	138	$27,929,790	143	$28,713,800	144	$28,156,600	144	$28,069,720	145	$28,763,610	146	$28,992,920	147	$29,146,370
R70	RESIDENTIAL MOBILE HOME	4	$357,890	4	$357,890	4	$357,890	4	$357,890	4	$357,890	5	$432,150	5	$432,150	5	$432,150	5	$431,510	5	$431,510
R80	RESIDENTIAL BARNS,STABLE,POOLS,MISC	125	$3,757,770	123	$3,600,180	121	$3,507,470	120	$3,389,720	122	$3,723,370	121	$3,626,380	120	$3,537,910	122	$3,741,700	123	$3,976,610	123	$4,031,140
R90	RESIDENTIAL APARTMENT (20 OR MORE)	69	$639,824,200	65	$642,134,630	59	$505,457,770	58	$463,398,760	58	$450,254,950	58	$439,888,130	58	$438,503,810	57	$370,188,000	56	$364,205,020	54	$343,048,445
R95	COMMON ELEMENTS - NOT OPEN SPACE	33	$511,720	33	$493,720	25	$493,720	25	$493,720	25	$493,720	25	$496,980	25	$496,980	33	$501,600	33	$501,600	34	$1,083,600
	TOTAL RESIDENTIAL PROPERTIES	**31,408**	**$6,754,098,398**	**31,096**	**$6,657,954,783**	**30,762**	**$6,418,799,513**	**30,612**	**$6,332,161,158**	**30,502**	**$6,285,497,508**	**30,420**	**$6,238,554,671**	**30,363**	**$6,212,322,538**	**30,340**	**$6,131,759,273**	**30,295**	**$6,114,015,685**	**30,181**	**$6,062,246,440**
	Increase	**1.00%**	**1.44%**	**1.09%**	**3.73%**	**0.49%**	**1.37%**	**0.36%**	**0.74%**	**0.27%**	**0.75%**	**0.19%**	**0.42%**	**0.08%**	**1.31%**	**0.15%**	**0.29%**	**0.38%**	**0.85%**	**0.36%**	**0.31%**
	Average Increase (8 Year)		**1.25%**		**1.18%**		**0.76%**		**0.65%**		**0.55%**		**0.46%**		**0.41%**		**0.35%**		**0.39%**		**0.37%**
T10	**MOBILE HOME**	**66**	**$866,280**	**67**	**$871,530**	**67**	**$979,920**	**69**	**$1,013,460**	**69**	**$1,021,310**	**70**	**$1,039,300**	**70**	**$1,039,300**	**70**	**$1,039,300**	**70**	**$1,033,300**	**69**	**$1,016,120**
V10	RESIDENTIAL VACANT LAND	802	$24,874,060	907	$28,017,560	1,031	$32,563,990	1,078	$34,634,030	732	$23,369,490	672	$22,245,480	611	$21,921,190	602	$19,786,200	602	$19,944,790	633	$20,526,350
V11	COMMERCIAL VACANT LAND RESIDENTIAL	95	$18,157,562	108	$14,938,920	100	$19,798,350	102	$20,053,010	110	$23,015,890	115	$23,324,030	116	$23,751,570	118	$24,273,560	127	$26,403,900	128	$26,488,040
V12	RESIDENTIAL OPEN SPACE	367	$695,630	349	$541,960	251	$548,040	246	$549,220	254	$389,330	255	$437,280	255	$402,940	307	$414,020	307	$459,910	303	$478,520
V13	ROAD BED RIGHT OF WAYS	24	$82,960	24	$82,960	20	$81,570	20	$81,570	23	$85,340	21	$78,160	21	$78,160	21	$78,160	21	$80,420	20	$78,160
V14	BASINS, DRAINAGE CONTROLS	3	$0	3												3	$0	3	$0	3	$0
V35	CONDO STORE/VAC COMMON ELEMENT	1	$68,220	1	$68,220	2	$213,320	2	$213,320	2	$213,320	2	$213,320	1	$68,220	1	$68,220	1	$68,220	1	$68,220
V50	CONDO/VACANT COMMON ELEMENT	8	$5,130	8	$5,130	6	$31,620	5	$31,620	4	$56,350	14	$375,460	25	$883,980	4	$145,340	17	$343,210	61	$1,393,810
V55	CONDO COMMON LAW/COMMON AREA	1	$0	1																	
V-65	CONDO OFFICE/VAC COMMON ELEMENT	11	$118,560	11	$118,560	11	$240,870	11	$240,870	10	$240,870	10	$240,870	10	$240,870	11	$240,870	11	$240,870	13	$286,110
V-67	CONDO COMMON LAW OFFICE/COMMON	1	$0	1	$0									0	$0	1	$0	1	$0	1	$0
	TOTAL VACANT LAND	**1,313**	**$44,002,122**	**1,413**	**$43,773,310**	**1,421**	**$53,477,760**	**1,464**	**$55,803,640**	**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**
	Increase	**-7.08%**	**0.52%**	**-0.56%**	**-18.15%**	**-2.94%**	**-4.17%**	**28.99%**	**17.80%**	**4.22%**	**0.97%**	**4.81%**	**-0.91%**	**-2.72%**	**5.20%**	**-2.02%**	**-5.33%**	**-6.28%**	**-3.60%**	**0.09%**	**-2.83%**
	Average Increase (8 Year)		**-0.96%**		**-1.48%**		**0.66%**		**-0.02%**		**-4.70%**		**-2.86%**		**-3.87%**		**-5.18%**		**-4.56%**		**-4.26%**
	TOTAL CHESTER COUNTY	**34,699**	**8,307,125,032**	**34,481**	**8,232,042,337**	**34,151**	**8,008,478,531**	**34,031**	**7,962,871,496**	**33,592**	**7,921,562,971**	**33,458**	**7,842,035,036**	**33,350**	**7,823,486,870**	**33,348**	**7,728,555,535**	**33,320**	**7,698,440,957**	**33,281**	**7,646,298,209**
	Increase	**0.63%**	**0.91%**	**0.97%**	**2.79%**	**0.35%**	**0.57%**	**1.31%**	**0.52%**	**0.40%**	**1.01%**	**0.32%**	**0.24%**	**0.01%**	**1.23%**	**0.08%**	**0.39%**	**0.12%**	**0.68%**	**0.31%**	**0.17%**
	Average Increase (8 Year)		**0.96%**		**0.93%**		**0.60%**		**0.53%**		**0.48%**		**0.34%**		**0.26%**		**0.21%**		**0.28%**		**0.29%**

ANALYSIS OF TAXABLE REAL ESTATE - DETAIL

LAND USE CODE	DESCRIPTION	2023-24 # OF PARCELS	2023-24 ASSESSMENT TOTAL	2022-23 # OF PARCELS	2022-23 ASSESSMENT TOTAL	2021-22 # OF PARCELS	2021-22 ASSESSMENT TOTAL	2020-21 # OF PARCELS	2020-21 ASSESSMENT TOTAL	2019-20 # OF PARCELS	2019-20 ASSESSMENT TOTAL	2018-19 # OF PARCELS	2018-19 ASSESSMENT TOTAL	2017-18 # OF PARCELS	2017-18 ASSESSMENT TOTAL	2016-17 # OF PARCELS	2016-17 ASSESSMENT TOTAL	2015-16 # OF PARCELS	2015-16 ASSESSMENT TOTAL	2014-15 # OF PARCELS	2014-15 ASSESSMENT TOTAL
DELAWARE COUNTY																					
	COMMERICAL/INDUSTRIAL	13	$26,433,670	13	$26,433,670	14	$26,710,280	16	$9,157,733	14	$8,008,833	14	$8,008,833	14	$8,008,833	14	$8,533,463	14	$8,533,463	14	$8,533,463
	RESIDENTIAL/FARMS/VACANT LAND	2,227	$1,123,976,566	2,227	$1,119,984,656	2,229	$1,113,758,696	2,227	$643,408,747	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
	TOTAL DELAWARE COUNTY	**2,240**	**$1,150,410,236**	**2,240**	**$1,146,418,326**	**2,243**	**$1,140,468,976**	**2,243**	**$652,566,480**	**2,224**	**$648,096,179**	**2,213**	**$648,116,057**	**2,212**	**$647,286,999**	**2,213**	**$647,398,983**	**2,208**	**$647,334,859**	**2,206**	**$642,425,224**
	Increase	**0.00%**	**0.35%**	**-0.13%**	**0.52%**	**0.00%**	**74.77%**	**0.85%**	**0.69%**	**0.50%**	**0.00%**	**0.05%**	**0.13%**	**-0.05%**	**-0.02%**	**0.23%**	**0.01%**	**0.09%**	**0.76%**	**-0.05%**	**0.75%**
	Average Increase (8 Year)		**7.45%**		**7.51%**		**7.54%**		**0.28%**		**0.22%**		**0.20%**		**0.02%**		**0.10%**		**0.40%**		**1.00%**
	GRAND TOTAL	**36,939**	**$9,457,535,268**	**36,721**	**$9,378,460,663**	**36,394**	**$9,148,947,507**	**36,274**	**$8,615,437,976**	**35,816**	**$8,569,659,150**	**35,671**	**$8,490,151,093**	**35,562**	**$8,470,773,869**	**35,561**	**$8,375,954,518**	**35,528**	**$8,345,775,816**	**35,487**	**$8,288,723,433**
	Increase		**0.84%**		**2.51%**		**6.19%**		**0.53%**		**0.94%**		**0.23%**		**1.13%**		**0.36%**		**0.69%**		**0.21%**
	Average Increase (8 Year)		**1.58%**		**1.56%**		**1.27%**		**0.51%**		**0.46%**		**0.33%**		**0.24%**		**0.20%**		**0.29%**		**0.35%**
	Chesco Average	30,897	$6,044,869,578	30,598	$5,948,514,803	30,281	$5,846,848,043	30,133	$5,802,474,298	30,016	$5,767,947,568	29,935	$5,732,289,861	29,879	$5,707,617,398	29,846	$5,694,467,643	29,799	$5,681,632,905	29,686	$5,651,155,735
			195,646		194,409		193,086		192,562		192,162		191,491		191,024		190,795		190,665		190,364
	Delco Average	2,227	1,123,976,566	2,227	1,119,984,656	2,229	1,113,758,696	2,227	643,408,747	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
			504,704		502,912		499,667		288,913		289,632		291,090		290,845		290,525		291,158		289,184

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

LAND USE DESCRIPTION	2023-24 # OF PARCELS	2022-23 # OF PARCELS	2021-22 # OF PARCELS	2020-21 # OF PARCELS	2019-20 # OF PARCELS	2018-19 # OF PARCELS	2017-18 # OF PARCELS	2016-17 # OF PARCELS	2015-16 # OF PARCELS	2014-15 # OF PARCELS	2013-14 # OF PARCELS	2012-13 # OF PARCELS	2011-12 # OF PARCELS	2010-11 # OF PARCELS	2009-10 # OF PARCELS	2008-09 # OF PARCELS	2007-08 # OF PARCELS	2006-07 # OF PARCELS	2005-06 # OF PARCELS	2004-05 # OF PARCELS	2003-04 # OF PARCELS
CHESTER COUNTY																					
RESIDENTIAL SINGLE FAMILY / CABIN	25,824	25,730	25,630	25,533	25,469	25,409	25,382	25,371	25,357	25,357	25,310	25,263	25,203	25,144	25,083	25,039	24,950	24,894	24,820	24,683	24,380
MULTI DWELLING	9	281																			
RESIDENTIAL TWO FAMILY	279	3	283	284	285	285	285	286	285	285	283	283	284	285	285	286	286	287	287	287	282
RESIDENTIAL MULIT FAMILY / DORMS	110	110	110	110	109	108	108	107	106	106	106	106	106	106	106	106	104	104	104	105	108
RESIDENTIAL APARTMENT (4-19 UNITS)	136	137	138	138	138	137	137	137	138	138	137	137	137	137	137	138	140	141	140	139	139
RESIDENTIAL CONDOMINIUM	2,563	2,565	2,562	2,556	2,548	2,529	2,500	2,478	2,446	2,446	2,374	2,282	2,245	2,227	2,222	2,221	2,214	2,204	2,188	2,176	2,175
RESIDENTIAL TOWNE HOUSE	2,094	1,885	1,669	1,623	1,578	1,576	1,576	1,575	1,575	1,575	1,584	1,616	1,601	1,588	1,574	1,566	1,559	1,557	1,556	1,548	1,548
RESIDENTIAL DWELLING-COMMERCIAL USE	23	23	23	23	23	23	23	24	25	25	24	25	25	25	25	23	22	21	21	21	21
PRIMARY RESIDENCE										-	-	-	-	-	-	-	-	-	-	-	-
DWELLING-COMMERCIAL USE	139	137	138	138	143	144	144	145	146	146	147	148	148	148	150	150	151	153	152	155	155
PRIMARY COMMERCIAL										-	-	-	-	-	-	-	-	-	-	-	-
RESIDENTIAL MOBILE HOME	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	6	-	8	8	9
RESIDENTIAL BARNS,STABLE,POOLS,MISC	125	123	121	120	122	121	120	122	123	123	123	123	123	124	121	116	114	111	117	91	90
RESIDENTIAL APARTMENT (20 OR MORE)	69	65	59	58	58	58	58	57	56	56	54	53	52	52	52	52	52	52	52	51	50
COMMON ELEMENTS - NOT OPEN SPACE	33	27	25	25	25	25	25	33	33	33	34	33	33	6	7	6	6	8	11	8	7
TOTAL RESIDENTIAL PROPERTIES	**31,408**	**31,090**	**30,762**	**30,612**	**30,502**	**30,420**	**30,363**	**30,340**	**30,295**	**30,295**	**30,181**	**30,074**	**29,962**	**29,847**	**29,767**	**29,708**	**29,604**	**29,532**	**29,456**	**29,272**	**28,964**
Inc (Dec)	**318**	**328**	**150**	**110**	**82**	**57**	**23**	**45**	**-**	**114**	**107**	**112**	**115**	**80**	**59**	**104**	**72**	**76**	**184**	**308**	**414**
BANKS, S&Ls	33	34	33	34	35	35	34	35	34	34	34	34	40	32	32	32	32	28	27	25	25
GAS STATIONS	19	19	19	20	20	21	21	21	21	21	21	23	22	22	23	24	25	26	26	26	28
RESTAURANTS, RETAIL STORES	281	285	288	271	267	262	260	261	256	256	259	256	246	253	252	246	247	244	247	245	241
CONDOMINIUM STORES	7	7	7	8	8	8	8	8	8	8	8	8	8	8	8	8	6	6	6	1	1
MOTELS/HOTELS	4	4	4	4	5	5	4	4	4	4	4	4	3	3	3	3	3	3	3	4	4
NURSING HOMES	8	7	7	7	8	5	5	5	5	5	5	4	4	4	5	5	5	5	5	5	5
SHOPPING CENTERS	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	29	30	30	30	29
OFFICE BLDGS,LABS,LIBRARIES	372	370	372	371	370	370	372	372	372	372	372	372	374	373	368	366	362	360	354	346	335
CONDOMINIUM OFFICE	418	408	406	406	406	406	406	400	400	400	397	396	363	351	346	336	302	281	278	272	258
OFFICE "COMMON LAW CONDO"	148	149	148	148	148	150	150	150	151	151	150	150	150	150	150	150	150	150	150	150	150
COMMERCIAL GARAGE/SHOP/CAR DEALERS	122	124	126	127	128	125	125	126	126	126	128	131	131	132	131	134	134	138	140	140	138
WAREHOUSE	152	150	150	151	152	154	154	152	151	151	152	152	155	155	156	156	160	160	160	161	153
ENTERTAINMENT & RECREATION	13	13	11	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	11	11	11
RECREATION (PRIVATE)	21	21	20	20	20	20	20	20	22	22	21	21	21	20	20	20	20	20	20	20	21
MOBILE HOME PARKS (4+)	2	2	2	2	2	2	2	2	2	2	2	2	4	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	2
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
PRIVATE SCHOOLS	16	17	16	14	15	15	15	15	15	15	14	15	13	14	15	15	13	14	16	16	16
COMMERCIAL OBY ONLY	105	104	101	100	98	98	99	99	98	98	101	102	100	98	99	94	90	92	93	89	89
(SHED, BARN, POOL,GARAGE, ETC.)										0	0	0	0	1	1	0	0	0	0	0	0
COMMERCIAL MISCELLANEOUS	11	27	8	7	6	6	5	3	3	3	3	3									
TOTAL COMMERCIAL PROPERTIES	**1,763**	**1,772**	**1,749**	**1,732**	**1,730**	**1,724**	**1,722**	**1,714**	**1,709**	**1,709**	**1,712**	**1,714**	**1,675**	**1,659**	**1,652**	**1,632**	**1,593**	**1,572**	**1,571**	**1,546**	**1,509**
Inc (Dec)	**(9)**	**23**	**17**	**2**	**6**	**2**	**8**	**5**	**-**	**(3)**	**(2)**	**39**	**16**	**7**	**20**	**39**	**21**	**1**	**25**	**37**	**18**
TOTAL FARM PROPERTIES	**66**	**58**	**67**	**68**	**67**	**70**	**69**	**69**	**69**	**69**	**68**	**68**	**70**	**70**	**72**	**72**	**73**	**73**	**72**	**72**	**73**
Inc (Dec)	**8**	**(9)**	**(1)**	**1**	**(3)**	**1**	**-**	**-**	**-**	**1**	**-**	**(2)**	**-**	**(2)**	**-**	**(1)**	**-**	**1**	**-**	**(1)**	**(1)**
TOTAL INDUSTRIAL PROPERTIES	**83**	**75**	**85**	**86**	**86**	**86**	**87**	**87**	**87**	**87**	**88**	**88**	**89**	**89**	**90**	**90**	**89**	**88**	**90**	**93**	**93**
Inc (Dec)	**8**	**(10)**	**(1)**	**-**	**-**	**(1)**	**-**	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**(1)**	**-**	**1**	**1**	**(2)**	**(3)**	**-**	**(1)**
NOT IDENTIFIED	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**21**	**188**	**97**	**154**	**114**
Inc (Dec)								**-**	**-**	**-**	**-**	**-**	**-**	**(1)**	**1**	**(21)**	**(167)**	**91**	**(57)**	**40**	**11**
TOTAL VACANT LAND	**1,313**	**1,277**	**1,421**	**1,464**	**1,135**	**1,089**	**1,039**	**1,068**	**1,090**	**1,090**	**1,163**	**1,162**	**1,308**	**1,044**	**1,061**	**1,046**	**1,088**	**981**	**959**	**963**	**1,160**
Inc (Dec)	**36**	**(144)**	**(43)**	**329**	**46**	**50**	**(29)**	**(22)**	**-**	**(73)**	**1**	**(146)**	**264**	**(17)**	**15**	**(42)**	**107**	**22**	**(4)**	**(197)**	**(301)**
TOTAL MOBILE HOME	**66**	**67**	**67**	**69**	**69**	**70**	**70**	**70**	**70**	**69**	**71**	**71**	**70**	**71**	**70**	**72**	**72**	**72**	**72**	**72**	**71**
Inc (Dec)	**(1)**	**-**	**(2)**	**-**	**(1)**	**-**	**-**	**-**	**1**	**(2)**	**-**	**1**	**(1)**	**1**	**(2)**	**-**	**-**	**-**	**-**	**1**	**-**
DELAWARE COUNTY	**2,240**	**2,240**	**2,243**	**2,243**	**2,224**	**2,213**	**2,212**	**2,213**	**2,208**	**2,208**	**2,206**	**2,207**	**2,203**	**2,204**	**2,202**	**2,202**	**2,193**	**2,074**	**2,074**	**2,039**	**2,035**
GRAND TOTAL	**36,939**	**36,579**	**36,394**	**36,274**	**35,813**	**35,672**	**35,562**	**35,561**	**35,528**	**35,527**	**35,489**	**35,384**	**35,377**	**34,984**	**34,915**	**34,822**	**34,733**	**34,580**	**34,391**	**34,211**	**34,019**
Inc (Dec)	**360**	**185**	**120**	**461**	**141**	**110**	**1**	**33**	**1**	**38**	**105**	**7**	**393**	**69**	**93**	**89**	**153**	**189**	**180**	**192**	**322**

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

YEAR	CHESTER COUNTY	DELAWARE COUNTY
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
2019	47.0	50.0
2020	45.0	49.4
2021	39.5	72.8
2022	36.0	65.8

Ratio of Real Estate Assessed Value to Real Estate Market Value

WEST CHESTER AREA SCHOOL DISTRICT
TAX RATES
(Mills)

FISCAL		CHESTER		DELAWARE	
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%
2020-21		21.6622	0.0%	16.6626	2.5%
2021-22	**	22.0604	1.8%	9.5164	-42.9%
2022-23		22.4364	1.7%	9.9343	4.4%
2023-24		22.4364	0.0%	9.9424	0.1%

* 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

FISCAL YEAR	TOTAL	GAMING REVENUE	STERLING CREDIT	ELIGIBLE HOMESTEADS CHESTER COUNTY	ELIGIBLE HOMESTEADS DELAWARE COUNTY	EXCLUSION AMOUNT
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
2020-21	$3,570,346.02	$2,463,147.81	$1,107,198.21	23,013	1,852	$143.59
2021-22	$3,596,194.12	$2,463,001.34	$1,133,192.78	22,909	1,859	$145.20
2022-23	$4,282,501.14	$3,104,538.09	$1,177,963.05	22,627	1,872	$174.80
2023-24	$4,169,609.95	$3,104,538.09	$1,065,071.86	22,589	1,879	$170.41

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

Chester County

Fiscal Year	West Chester Area School District	Chester County	Township of East Bradford	Township of East Goshen	Township of Thornbury	Township of West Goshen	Township of West Whiteland	Township of Westtown	Borough of West Chester
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
2020-21	21.6622	4.369	1.500	1.25	0.995	2.00	0.714	3.50	6.96
2021-22	22.0604	4.551	1.500	1.25	0.995	2.00	0.714	3.50	7.40
2022-23	22.4364	4.551	1.750	1.25	0.995	2.00	0.714	3.50	7.70
2023-24	22.4364	4.551	1.750	1.75	0.995	2.00	0.714	3.71	7.70

Source: Chester County website

Delaware County

Fiscal Year	West Chester Area School District	Delaware County	Township of Thornbury
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
2020-21	16.6626	5.461	0.00
2021-22	9.5164	2.999	0.00
2022-23	9.9343	2.999	0.00
2023-24	9.9424	2.999	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

FISCAL YEAR	ASSESSED VALUATION	MILLS	ADJUSTED LEVY	CURRENT COLLECTION AMOUNT	CURRENT COLLECTION PERCENT
1998-99*	6,004,862,155	10.69	64,981,411	62,648,143	96.4%
1999-00	6,650,182,803	11.06	69,543,477	67,105,925	96.5%
2000-01**	6,959,653,012	11.38	75,298,979	72,158,518	95.8%
2001-02	7,239,892,219	11.63	80,826,088	77,880,774	96.4%
2002-03	7,516,287,233	12.11	88,659,756	85,388,907	96.3%
2003-04	7,713,044,997	12.59	93,575,495	90,445,871	96.7%
2004-05	7,905,603,733	13.55	103,275,120	99,754,954	96.6%
2005-06	8,062,042,925	14.32	111,822,461	107,927,149	96.5%
2006-07	8,157,312,585	15.16	119,874,910	115,783,148	96.6%
2007-08	8,242,715,916	15.79	126,309,274	121,988,633	96.6%
2008-09	8,307,842,902	16.85	136,344,630	131,884,468	96.7%
2009-10	8,266,704,410	17.85	145,858,549	140,734,362	96.5%
2010-11	8,260,561,578	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	21.2723	177,692,995	173,060,736	97.4%
2019-20	8,569,659,150	21.6622	181,704,042	177,235,011	97.5%
2020-21	8,615,437,976	21.6622	182,398,197	177,830,871	97.5%
2021-22	9,148,947,507	22.0604	185,606,379	183,687,863	99.0%
2022-23	9,378,460,663	22.4364	190,216,829	190,642,621	100.2%

*Reassessment done in Chester County
**Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

REGULAR AND INTERIM REAL ESTATE TAXES LIENED

FISCAL YEAR	REGULAR	INTERIM	AMOUNT (000 omitted)
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
2020-21	2,339	706	3,045
2021-22	2,604	334	2,938
2022-23	2,438	527	2,965
2023-24	2,110	368	2,478

WEST CHESTER AREA SCHOOL DISTRICT

PROFESSIONAL STAFF*

FISCAL YEAR	NUMBER OF STAFF	NUMBER OF STUDENTS	RATIO STUDENTS/STAFF
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
2020-21	1,032.35	11,968	11.6
2021-22	1,074.22	12,093	11.3
2022-23	1,081.23	12,146	11.2
2023-24	1,097.55	12,063	11.0

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

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

** 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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Regular Education	***1100***											
Professional	121	684.30	685.80	681.90	681.20	691.60	701.40	703.30	719.80	738.36	740.28	740.85
Technical	141	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Clerical	151	-	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Aides	191	21.00	18.00	19.00	19.00	20.00	21.00	21.00	21.00	21.00	21.00	22.00
Technology Aides	158	16.00	16.00	16.00	19.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00
Total		**721.30**	**720.30**	**717.40**	**719.70**	**731.10**	**741.40**	**743.30**	**759.80**	**778.36**	**780.28**	**781.85**
Special Education	***1200***											
Administrative	111	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Professional	121	121.90	121.70	124.30	128.00	125.00	125.70	130.90	140.90	157.15	155.60	161.60
Technical	141	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	5.00
Clerical	151	5.96	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
Aides	191	143.63	124.00	133.00	118.00	107.00	96.00	96.00	97.00	100.00	100.00	111.00
Total		**275.49**	**253.70**	**265.30**	**254.00**	**240.00**	**229.70**	**234.90**	**245.90**	**265.15**	**264.60**	**284.60**
Vocational Education	***1300***											
Professional	121	27.20	27.30	27.40	28.50	27.50	28.80	30.50	31.05	28.80	31.65	32.60
Total		**27.20**	**27.30**	**27.40**	**28.50**	**27.50**	**28.80**	**30.50**	**31.05**	**28.80**	**31.65**	**32.60**
Other Instructional Programs	***1400***											
Professional	121	-	-	-	-	-	-	-	-	-	4.20	4.20
Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.20**	**4.20**
Pupil Personnel	***2100***											
Administrative	111	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Professional	121	55.40	54.40	54.60	52.60	52.60	52.60	53.60	61.80	67.01	67.00	71.80
Technical	141	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-	-	-
Clerical	151	12.00	14.00	14.00	14.00	14.00	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	-	-
Total		**79.40**	**80.40**	**80.60**	**79.60**	**79.60**	**79.60**	**80.60**	**81.80**	**88.01**	**85.00**	**89.80**
Instructional Support	***2200***											
Administrative	111	8.00	8.00	9.00	9.00	8.00	9.00	10.00	12.00	8.40	11.00	13.00
Professional	121	17.20	17.40	17.10	17.00	17.10	17.30	17.30	17.60	18.30	18.30	18.30
Clerical	151	3.05	3.45	3.45	3.45	2.45	3.00	3.00	3.00	3.00	3.95	3.95
Aides	154	11.00	10.00	11.00	11.00	8.00	8.00	9.00	9.00	9.50	9.50	9.50
Total		**39.25**	**38.85**	**40.55**	**40.45**	**35.55**	**37.30**	**39.30**	**41.60**	**39.20**	**42.75**	**44.75**
Administration	***2300***											
Administrative	111	36.00	35.00	34.00	34.00	34.00	34.00	35.00	35.00	38.00	38.00	37.00
Technical	141	3.00	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	31.00	30.00	29.00	29.00	29.00	28.95	29.95	29.95	30.95	32.00	32.00
Aides	154	5.00	5.00	5.00	5.00	10.00	10.00	10.00	10.00	11.00	11.00	11.00
Total		**75.00**	**74.00**	**69.00**	**69.00**	**74.00**	**73.95**	**75.95**	**75.95**	**80.95**	**82.00**	**81.00**
Pupil Health Svcs	***2400***											
Administrative	111	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Professional	121	14.80	14.80	14.80	14.80	14.80	14.80	13.80	14.00	17.00	17.00	17.00
Technical	141	10.20	10.20	11.20	11.20	11.20	11.20	12.20	13.20	12.20	12.20	13.20
Total		**25.00**	**25.00**	**26.00**	**26.00**	**26.00**	**26.00**	**27.00**	**28.20**	**30.20**	**30.20**	**31.20**
Business Services	***2500***											
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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	151	7.00	7.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	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
Total		**15.00**	**15.00**	**14.00**	**14.00**	**14.00**	**14.00**	**13.00**	**13.00**	**13.00**	**13.00**	**13.00**
Oper/Maint	***2600***											
Administrative	111	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	2.00	3.00	3.00
Technical	141	23.00	28.00	28.00	28.00	25.00	27.00	27.00	27.00	29.00	32.00	32.00
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	108.80	100.40	96.40	96.40	97.00	97.00	102.50	102.50	103.00	106.00	108.00
Total		**134.80**	**131.40**	**127.40**	**127.40**	**126.00**	**127.00**	**132.50**	**132.50**	**136.00**	**143.00**	**145.00**
Transportation	***2700***											
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	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total		**4.00**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**
Central Services	***2800***											
Administrative	111	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Technical	141	1.00	1.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	6.00	9.00
Clerical	151	5.00	5.05	7.05	7.05	7.05	6.05	6.05	6.05	6.05	6.05	6.05
Tech/Trade	168	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	8.00	8.00	8.00
Total		**19.00**	**19.05**	**25.05**	**25.05**	**25.05**	**25.05**	**25.05**	**25.05**	**22.05**	**25.05**	**28.05**
Student Activities	***3200***											
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	2.80	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	6.00
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
Total		**8.80**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**12.00**
Grand Total		**1,424.24**	**1,397.50**	**1,405.20**	**1,396.20**	**1,391.30**	**1,395.30**	**1,414.60**	**1,447.35**	**1,494.22**	**1,514.23**	**1,551.55**

WEST CHESTER AREA SCHOOL DISTRICT

TEACHER SALARY DATA

FISCAL YEAR	AVERAGE TEACHER SALARY	STARTING SALARY	SALARY SCHEDULE
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	73,927	46,000	3.160%
2021-22	74,837	46,000	2.850%
2022-23	77,709	49,087	4.690%
2023-24	78,946**	53,223	3.350%
2024-25	N/A	58,012	4.590%

* Average salary before effective date of January 2014 contract increase

** Average salary before effective date of January 2024 contract increase

WEST CHESTER AREA SCHOOL DISTRICT
School District Employees by Function
For the 2023-24 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	356.00	174.30	230.55	21.00	**781.85**
1200 Special	62.00	35.10	42.50	145.00	**284.60**
1300 Vocational	-	12.80	19.80	-	**32.60**
1400 Other Instructional	-	-	4.20	-	**4.20**
2100 Pupil Personnel	21.80	18.40	32.80	16.80	**89.80**
2200 Support Instruction	16.50	4.00	7.30	16.95	**44.75**
2300 Administration	33.00	15.00	21.00	12.00	**81.00**
2400 Pupil Health	11.20	7.00	7.00	6.00	**31.20**
2500 Business Office	-	-	-	13.00	**13.00**
2600 Facilities	39.00	18.50	31.00	56.50	**145.00**
2700 Transportation	-	-	-	3.50	**3.50**
2800 Technology	-	-	-	28.05	**28.05**
3000 Non-Instructional	-	-	12.00	-	**12.00**
Total 2023-24 FTEs	**539.50**	**285.10**	**408.15**	**318.80**	**1,551.55**

Source: District Personnel Budget Documentation

WEST CHESTER AREA SCHOOL DISTRICT

EMPLOYER FICA RATES WITH MAXIMUM SALARY & WITHHOLDING

YEAR		(1) RATES %	MAXIMUM SALARY	MAXIMUM WITHHOLDING
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
2021	OASD	6.20	142,800	8,853.60
	Medicare	1.45	0	No Maximum
2022	OASD	6.20	147,000	9,114.00
	Medicare	1.45	0	No Maximum
2023	OASD	6.20	160,200	9,932.40
	Medicare	1.45	0	No Maximum
2024	OASD	6.20	168,600	10,453.20
	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)

YEAR	MEDICAL	DENTAL	VISION	PRESCRIPTION	TOTAL	%+/-
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%
2020-21	1,702.06 ***	105.35	16.31	409.45 ***	2,233.17	0.00%
2021-22	1,702.06 ***	105.35	16.31	409.45 ***	2,233.17	0.00%
2022-23	1,790.13 ****	105.35	16.31	****	1,911.79	-14.39%
2023-24	1,790.13 ****	105.35	16.31	****	1,911.79	0.00%

*PC10: July 2003 - Dec. 31, 2004
*PC10/20/70 Jan. 2004 - June 30, 2004
*PC20/30/70 Jul. 2009 - June 30, 2010
**6-8 Copay July 2003 - Dec. 31, 2004
**10-20 Copay Jan. 2004 - June 30, 2004
*** Medical PC 320 & Prescription 10/25/40 Formulary + DAW2
**** IBC HDHP HD1-HC1 Plan bundled with RX

WEST CHESTER AREA SCHOOL DISTRICT
STUDENT ENROLLMENT SUMMARY

School Year:		2003-04	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	2020-21	2021-22	2022-23	2023-24
Sp. Education	At Sept. 30	-- *	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	End of Year	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Kindergarten	At Sept. 30	684	683	650	660	578	628	660	611	630	616	557	584	525	599	--	--	--	--	--	--	--
(half-time)	End of Year	686	690	653	668	584	620	658	609	646	609	539	604	532	599	--	--	--	--	--	--	--
**Kindergarten	At Sept. 30	--	70	71	73	77	75	74	74	76	76	90	79	90	73	891	857	887	807	850	853	857
(full-time)	End of Year	--	65	72	70	69	77	74	74	72	76	107	51	86	81	893	859	902	806	862	861	TBD
Grades 1-5	At Sept. 30	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328	4355	4449	4495	4501	4418	4549	4613	4602
	End of Year	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	4376	4458	4498	4513	4433	4565	4643	TBD
Grades 6-8	At Sept. 30	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782	2809	2824	2766	2824	2843	2819	2771	2698
	End of Year	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	2825	2822	2769	2817	2847	2810	2755	TBD
Grades 9-12	At Sept. 30	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758	3753	3764	3845	3866	3900	3875	3909	3906
	End of Year	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	3740	3749	3807	3860	3890	3881	3878	TBD
TOTAL-Sept.30		11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	11928	11963	12078	11968	12093	12146	12063
TOTAL-End of Year		11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	11621	11922	11933	12092	11976	12118	12137	TBD
Increase/Decrease at September 30		56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	106	339	35	115	-110	125	178	-30

* 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.

BIRTHS																							
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
1993	1,120	**98/99**	789	977	952	1006	954	975	972	859	796	894	884	779	762	11,599	39	**11,638**	789	4,864	2,627	3,358	11,638
1994	1,185	**99/00**	770	928	969	956	1024	972	932	959	858	834	880	807	744	11,633	78	**11,711**	770	4,849	2,749	3,343	11,711
1995	1,160	**00/01**	765	883	887	958	901	991	928	914	950	912	800	835	780	11,504	109	**11,613**	765	4,620	2,792	3,436	11,613
1996	1,183	**01/02**	748	837	863	831	937	890	936	922	912	969	862	799	801	11,307	125	**11,432**	748	4,358	2,770	3,556	11,432
1997	1,180	**02/03**	726	854	852	882	852	948	890	955	945	969	948	838	772	11,431	159	**11,590**	726	4,388	2,790	3,686	11,590
1998	1,172	**03/04**	683	831	888	860	903	893	981	925	987	974	959	928	834	11,646	0	**11,646**	683	4,375	2,893	3,695	11,646
1999	1,252	**04/05**	751	803	832	911	864	917	914	978	932	990	958	921	905	11,676	0	**11,676**	751	4,327	2,824	3,774	11,676
2000	1,188	**05/06**	721	882	828	857	934	874	933	929	1000	971	979	915	899	11,722	0	**11,722**	721	4,375	2,862	3,764	11,722
2001	1,264	**06/07**	733	833	883	846	882	944	921	934	938	1052	967	948	908	11,789	0	**11,789**	733	4,388	2,793	3,875	11,789
2002	1,236	**07/08**	655	827	849	879	865	896	936	935	950	979	1029	940	927	11,667	0	**11,667**	655	4,316	2,821	3,875	11,667
2003	1,191	**08/09**	703	787	834	862	897	878	920	957	926	999	981	1018	922	11,684	0	**11,684**	703	4,258	2,803	3,920	11,684
2004	1,248	**09/10**	734	857	812	842	874	905	908	929	964	1006	1015	968	996	11,810	0	**11,810**	734	4,290	2,801	3,985	11,810
2005	1,234	**10/11**	685	880	874	835	874	888	944	933	942	1020	1000	986	964	11,825	0	**11,825**	685	4,351	2,819	3,970	11,825
2006	1,150	**11/12**	706	844	898	897	851	889	903	953	934	978	995	978	996	11,822	0	**11,822**	706	4,379	2,790	3,947	11,822
2007	1,155	**12/13**	692	861	850	895	921	850	916	910	937	942	966	975	972	11,687	0	**11,687**	692	4,377	2,763	3,855	11,687
2008	1,123	**13/14**	647	832	884	876	918	921	868	929	890	999	945	966	991	11,666	0	**11,666**	647	4,431	2,687	3,901	11,666
2009	1,177	**14/15**	663	812	859	886	878	928	962	889	939	925	979	939	965	11,624	0	**11,624**	663	4,363	2,790	3,808	11,624
2010	1,035	**15/16**	615	831	857	875	895	870	951	941	890	942	913	956	947	11,483	0	**11,483**	615	4,328	2,782	3,758	11,483
2011	1,049	**16/17**	672	788	876	908	878	905	893	967	949	927	946	904	976	11,589	0	**11,589**	672	4,355	2,809	3,753	11,589
2012	1,001	**17/18**	891[1]	853	818	939	931	908	917	928	979	992	931	940	901	11,928	0	**11,928**	891	4,449	2,824	3,764	11,928
2013	1,032	**18/19**	857	915	863	841	931	945	931	916	919	979	1007	919	940	11,963	0	**11,963**	857	4,495	2,766	3,845	11,963
2014	990	**19/20**	887	901	899	884	861	956	974	925	925	963	987	1005	911	12,078	0	**12,078**	887	4,501	2,824	3,866	12,078
2015	1,065	**20/21**	807	896	900	899	875	848	956	958	929	943	976	982	999	11,968	0	**11,968**	807	4,418	2,843	3,900	11,968
2016	935	**21/22**	850	898	906	923	906	916	879	979	961	964	964	961	986	12,093	0	**12,093**	850	4,549	2,819	3,875	12,093
2017	1,026	**22/23**	853	883	931	939	940	920	926	863	982	986	975	962	986	12,146	0	**12,146**	853	4,613	2,771	3,909	12,146
2018	996	**23/24**	857	891	897	925	939	950	917	919	862	985	991	964	966	12,063	0	**12,063**	857	4,602	2,698	3,906	12,063

[1] 17/18 Implementation year for Full-Day Kindergarten

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2024

	East Bradford	East Goshen	Exton	Fern Hill	Glen Acres	Greystone	Hillsdale	M.C.Howse	Penn Wood	Starkweather	Westtown-Thornbury	Subtotal	Fugett M.S.	Peirce M.S.	Stetson M.S.	East H.S.	Henderson H.S.	Rustin H.S.	Subtotal	TOTAL
Full-K	68	72	76	75	83	83	80	64	66	75	83	825								825
1	75	79	83	82	90	90	87	70	73	82	90	901								901
2	75	100	82	59	78	90	84	77	67	102	85	899								899
3	69	84	87	81	68	82	100	92	68	92	88	911								911
4	88	77	82	60	78	104	85	74	92	106	86	932								932
5	78	100	78	76	86	82	96	76	85	97	101	955								955
6													305	371	288				964	964
7													321	330	261				912	912
8													305	346	272				923	923
9																274	339	272	885	885
10																316	375	306	997	997
11																306	377	301	984	984
12																316	367	285	968	968
TOTAL	453	512	488	433	483	531	532	453	451	554	533	5,423	931	1,047	821	1,212	1,458	1,164	6,633	12,056

WCASD Share of Total Student Population Analysis

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Total Out-of-District	**4,030**	**4,160**	**3,975**	**3,719**	**3,483**	**3,347**	**3,503**	**3,316**	**3,176**	**3,126**
% of Total	**25.7%**	**26.6%**	**25.5%**	**23.8%**	**22.5%**	**21.7%**	**22.6%**	**21.5%**	**20.7%**	**20.6%**
Total In-District	**11,624**	**11,483**	**11,589**	**11,928**	**11,963**	**12,078**	**11,968**	**12,093**	**12,146**	**12,063**
% of Total	**74.3%**	**73.4%**	**74.5%**	**76.2%**	**77.5%**	**78.3%**	**77.4%**	**78.5%**	**79.3%**	**79.4%**
Total Students	**15,654**	**15,643**	**15,564**	**15,647**	**15,446**	**15,425**	**15,471**	**15,409**	**15,322**	**15,189**
Share Change Year-to-Year	**0.18%**	**-1.14%**	**1.44%**	**2.38%**	**1.60%**	**1.10%**	**-1.21%**	**1.45%**	**2.47%**	**-0.28%**
WCASD	**11,624**	**11,483**	**11,589**	**11,928**	**11,963**	**12,078**	**11,968**	**12,093**	**12,146**	**12,063**
Elementary	5,026	4,943	5,027	5,340	5,352	5,388	5,225	5,399	5,466	5,459
% of Total Elementary	62.6%	61.5%	63.3%	66.7%	68.6%	69.4%	67.0%	68.7%	70.0%	70.4%
Secondary	6,598	6,540	6,562	6,588	6,611	6,690	6,743	6,694	6,680	6,604
% of Total Secondary	86.5%	86.0%	86.1%	86.2%	86.5%	87.3%	87.9%	88.7%	88.9%	88.9%
Out-Of-District	**4,030**	**4,160**	**3,975**	**3,719**	**3,483**	**3,347**	**3,503**	**3,316**	**3,176**	**3,126**
Elementary	**3,003**	**3,099**	**2,915**	**2,667**	**2,454**	**2,372**	**2,576**	**2,464**	**2,342**	**2,299**
Private	223	225	190	190	200	205	209	201	165	175
% of Total	1.4%	1.4%	1.2%	1.2%	1.3%	1.3%	1.4%	1.3%	1.1%	1.2%
Religious - Catholic	1,618	1,615	1,476	1,329	1,226	1,158	1,242	1,204	1,141	1,206
% of Total	10.3%	10.3%	9.5%	8.5%	7.9%	7.5%	8.0%	7.8%	7.4%	7.9%
Religious - Other	270	329	331	303	289	301	317	349	336	199
% of Total	1.7%	2.1%	2.1%	1.9%	1.9%	2.0%	2.0%	2.3%	2.2%	1.3%
Charter	706	717	678	615	510	482	473	434	403	400
% of Total	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%	3.1%	2.8%	2.6%	2.6%
Special Education	36	50	67	62	63	60	48	34	48	55
% of Total	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.3%	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	150	163	173	168	166	166	287	242	249	264
% of Total	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.9%	1.6%	1.6%	1.7%
Secondary	**1,027**	**1,061**	**1,060**	**1,052**	**1,029**	**975**	**927**	**852**	**834**	**827**
Private	40	38	36	40	44	48	48	45	39	41
% of Total	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Religious - Catholic	725	812	784	768	727	700	663	616	595	660
% of Total	4.6%	5.2%	5.0%	4.9%	4.7%	4.5%	4.3%	4.0%	3.9%	4.3%
Religious - Other	93	82	75	77	73	76	72	79	80	10
% of Total	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.1%
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	106	94	107	136	146	129	131	99	120	113
% of Total	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%	0.8%	0.6%	0.8%	0.7%
Alternative	63	35	58	31	39	22	13	13	-	3
% of Total	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%
Home School	-	-	-	-	-	-	-	-	-	
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL NO. STUDENTS	**15,654**	**15,643**	**15,564**	**15,647**	**15,446**	**15,425**	**15,471**	**15,409**	**15,322**	**15,189**
Elementary	8,029	8,042	7,942	8,007	7,806	7,760	7,801	7,863	7,808	7,758
Secondary	7,625	7,601	7,622	7,640	7,640	7,665	7,670	7,546	7,514	7,431
TOTAL NO OF BIRTHS (AGE 5)	1,177	1,035	1,049	1,001	1,032	990	1,065	935	1,026	996
TOTAL NO. STUDENTS	**15,654**	**15,643**	**15,564**	**15,647**	**15,446**	**15,425**	**15,471**	**15,409**	**15,322**	**15,189**
Elementary	8,029	8,042	7,942	8,007	7,806	7,760	7,801	7,863	7,808	7,758
Secondary	7,625	7,601	7,622	7,640	7,640	7,665	7,670	7,546	7,514	7,431
Facility Breakdown										
% Public	74.3%	73.4%	74.5%	76.2%	77.5%	78.3%	77.4%	78.5%	79.3%	79.4%
Schools Facilities Not WCASD										
% Private	1.7%	1.7%	1.5%	1.5%	1.6%	1.6%	1.7%	1.6%	1.3%	1.4%
% Religious	17.3%	18.1%	17.1%	15.8%	15.0%	14.5%	14.8%	14.6%	14.0%	12.3%
% Charter	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%	3.1%	2.8%	2.6%	2.6%
% Special Education	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.3%	0.4%
% CCIU	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%	0.8%	0.6%	0.8%	0.7%
% Alternative	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%
% Home School	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.9%	1.6%	1.6%	1.7%
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:	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
CYBER CHARTER SCHOOLS:																
21st Century	11	15	11	13	10	12	11	6	7	11	15	14	12	10	10	15
Achievement House	0	1	1	1	-	-	1	1	0	2	1	1	3	2	2	1
Agora Cyber School	10	4	5	10	11	10	4	4	3	8	7	6	8	4	3	3
Connection	6	7	9	10	14	14	12	20	14	7	16	17	24	31	22	22
Education Plus	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-
Insight PA Cyber Charter	-	-	-	-	-	-	-	-	-	-	1	2	4	3	6	11
Ketterer Charter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
PA Cyber School	12	14	16	18	18	15	15	7	5	1	2	2	1	5	1	5
PA Leadership	52	56	80	87	115	112	110	87	77	106	91	105	120	104	107	117
PA Virtual	33	23	15	18	10	9	9	7	11	2	1	3	9	5	6	2
PA Distance Learning Center	1	-	-	-	-	1	1	1	-	-	2	2	-	-	-	3
Reach Cyber	-	-	-	-	-	-	-	-	-	3	4	7	4	7	8	10
TOTAL CYBER CHARTER SCHOOLS	125	120	137	157	178	173	163	140	117	140	140	159	185	171	165	190
BRICK & MORTAR CHARTER SCHOOLS:																
Avon Grove Charter School	3	2	3	0	1	1	1	1	3	4	2	1	1	1	-	2
Chester Community	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chester County Family Academy	32	39	29	26	34	50	54	96	77	59	47	43	21	14	15	-
Collegium Charter School	347	359	359	405	423	437	479	473	479	407	318	276	263	245	220	203
Graystone Academy	-	9	3	6	3	-	-	-	-	-	-	-	-	-	-	-
Renaissance Academy	6	9	8	10	5	5	6	5	2	3	3	3	3	3	3	5
Sankofa	6	12	15	6	4	3	-	-	-	-	-	-	-	-	-	-
Souderton	-	-	-	-	-	1	3	2	-	2	-	-	-	-	-	-
TOTAL BRICK & MORTAR CHARTER SCHOOLS	395	430	417	453	470	497	543	577	561	475	370	323	288	263	238	210
TOTAL CHARTER SCHOOLS	520	550	554	610	648	670	706	717	678	615	510	482	473	434	403	400
ALTERNATIVE EDUCATION:																
Alternative Programs (Regular)	50	47	36	35	32	14	8	14	11	16	5	5	4	1	-	3
Alternative Programs (Special)	185	158	177	180	192	170	142	145	167	160	159	151	143	130	165	161
Chester County Center for Arts & Technology (FTEs)	69	73	71	82	84	76	80	89	87	80	89	116	92	100	96	104
TOTAL ALTERNATIVE EDUCATION	304	278	284	297	308	260	230	248	265	256	253	272	239	231	261	268
TOTAL STUDENTS ATTENDING OUTSIDE WCASD	824	828	838	907	956	930	936	965	943	871	763	754	712	665	664	668

WEST CHESTER AREA SCHOOL DISTRICT

Student Population by Race

Fiscal Year	American Indian	% of Total	Asian	% of Total	Black	% of Total	Hispanic	% of Total	White	% of Total	Multi	% of Total	Total
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
2020-21	7	0.06%	1,035	8.65%	549	4.59%	1,071	8.95%	8,877	74.17%	429	3.58%	11,968
2021-22	7	0.06%	1,006	8.32%	563	4.66%	1,124	9.29%	8,883	73.46%	510	4.22%	12,093
2022-23	5	0.04%	1,032	8.50%	577	4.75%	1,129	9.30%	8,836	72.75%	567	4.67%	12,146
2023-24	2	0.02%	1,076	8.92%	604	5.01%	1,144	9.48%	8,627	71.52%	610	5.06%	12,063

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

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%
2016-2017														
DISTRICT TOTALS	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%
2017-2018														
DISTRICT TOTALS	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%
2018-2019														
DISTRICT TOTALS	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%
2019-2020														
DISTRICT TOTALS	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%
2020-2021														
DISTRICT TOTALS	Students	11968.0	8877.0	74.17%	549.0	4.59%	1071.0	8.95%	1035.0	8.65%	7.0	0.06%	429.0	3.58%
	Prof. Emp	995.0	933.0	93.77%	45.0	4.52%	10.0	1.01%	5.0	0.50%	0.0	0.00%	2.0	0.20%
	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%
2021-2022														
DISTRICT TOTALS	Students	12093.0	8883.0	73.46%	563.0	4.66%	1124.0	9.29%	1006.0	8.32%	7.0	0.06%	510.0	4.22%
	Prof. Emp	1037.0	971.0	93.64%	45.0	4.34%	14.0	1.35%	5.0	0.48%	0.0	0.00%	2.0	0.19%
	Admin	65.0	54.0	83.08%	10.0	15.38%	0.0	0.00%	1.0	1.54%	0.0	0.00%	0.0	0.00%
2022-2023														
DISTRICT TOTALS	Students	12146.0	8836.0	72.75%	577.0	4.75%	1129.0	9.30%	1032.0	8.50%	5.0	0.04%	567.0	4.67%
	Prof. Emp	1051.0	981.0	93.34%	43.0	4.09%	17.0	1.62%	7.0	0.67%	0.0	0.00%	3.0	0.29%
	Admin	66.0	54.0	81.82%	10.0	15.15%	1.0	1.52%	1.0	1.52%	0.0	0.00%	0.0	0.00%
2023-2024														
DISTRICT TOTALS	Students	12063.0	8627.0	71.52%	604.0	5.01%	1144.0	9.48%	1076.0	8.92%	2.0	0.02%	610.0	5.06%
	Prof. Emp	1078.0	1006.0	93.32%	42.0	3.90%	20.0	1.86%	8.0	0.74%	0.0	0.00%	2.0	0.19%
	Admin	70.0	60.0	85.71%	7.0	10.00%	1.0	1.43%	1.0	1.43%	0.0	0.00%	1.0	1.43%

Student data based on PIMS Student Snapshot for October 1st Enrollment 2022-2023
Staff data based in Finance Plus data accessed on October 1, 2022

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2018/19	12,606.87	14,773.99
2019/20	12,722.57	14,901.82
2020/21	12,582.96	14,798.94
2021/22	12,644.31	14,856.76

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

Enrollment of Racial/Ethnic Groups	2023	2022	2021***	2020**	2019	2018	2017	2016	2015	2014
White (%)	71.5	72.7	73.4	74.2	75.1	76.1	76.7	77.9	79.3	80.0
Black (%)	5.0	4.8	4.7	4.6	4.3	4.5	4.8	5.1	5.4	6.1
Hispanic (%)	9.5	9.3	9.3	9.0	8.7	8.3	7.8	7.4	6.9	6.2
Asian/Pacific Islander (%)	8.9	8.5	8.3	8.5	8.6	8.6	8.6	8.0	7.5	7.1
American Indian/Alaska Native (%)	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Multi-Racial	5.0	4.7	4.2	3.6	3.2	2.5	2.0	1.5	0.8	0.5
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	20.0	19.2	16.9	16.6	16.2	15.9	13.4	12.9	12.5	12.7
English Language Learners (%)	4.6	4.2	3.9	4.1	4.1	4.0	2.9	2.8	2.6	2.1
Students with Disabilities (%)	15.1	14.5	14.3	14.0	13.5	13.0	11.9	12.3	12.7	12.8
Enrollment Distribution by Gender										
Female (%)	48.3	48.5	48.0	48.3	48.2	48.5	48.5	48.5	48.3	48.5
Male (%)	51.7	51.5	52.0	51.7	51.8	51.5	51.5	51.5	51.7	51.5
Enrollment Distribution by Grade										
Pre-K (%)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kindergarten (%)	7.1	7.0	7.0	6.8	7.3	7.2	7.5	5.8	5.3	5.6
Grade 1 (%)	7.4	7.3	7.4	7.4	7.5	7.6	7.1	6.8	7.2	7.0
Grade 2 (%)	7.5	7.7	7.5	7.5	7.4	7.2	6.8	7.6	7.5	7.4
Grade 3 (%)	7.7	7.7	7.6	7.5	7.3	7.0	7.9	7.8	7.6	7.6
Grade 4 (%)	7.8	7.7	7.5	7.3	7.1	7.8	7.8	7.6	7.8	7.6
Grade 5 (%)	7.9	7.6	7.6	7.1	7.9	7.9	7.6	7.8	7.6	8.0
Grade 6 (%)	7.6	7.6	7.3	8.0	8.1	7.8	7.7	7.7	8.3	8.3
Grade 7 (%)	7.6	7.1	8.1	8.0	7.7	7.7	7.8	8.3	8.2	7.6
Grade 8 (%)	7.2	8.1	7.9	7.7	7.7	7.7	8.2	8.2	7.8	8.1
Grade 9 (%)	8.2	8.1	8.0	7.9	8.0	8.2	8.3	8.0	8.2	8.0
Grade 10 (%)	8.3	8.0	8.0	8.2	8.2	8.4	7.8	8.2	8.0	8.4
Grade 11 (%)	8.0	7.9	7.9	8.2	8.3	7.7	7.9	7.8	8.3	8.1
Grade 12 (%)	7.8	8.2	8.2	8.4	7.5	7.9	7.6	8.4	8.2	8.3
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading/ELA/Lit Tests										
Grade 3 Reading Proficiency (%)	69.7	73.0	n.a.	n.a.	78.4	81.3	83.1	80.3	80.8	89.0
Grade 4 Reading Proficiency (%)	75.4	74.0	n.a.	n.a.	85.4	79.4	86.8	82.0	83.9	87.0
Grade 5 Reading Proficiency (%)	74.0	76.7	n.a.	n.a.	79.9	83.0	83.4	83.9	84.6	84.0
Grade 6 Reading Proficiency (%)	69.3	71.2	n.a.	n.a.	82.1	82.3	83.0	81.3	83.0	85.0
Grade 7 Reading Proficiency (%)	72.2	77.6	n.a.	n.a.	80.7	80.6	79.3	86.4	82.6	88.0
Grade 8 Reading Proficiency (%)	67.8	71.1	n.a.	n.a.	73.3	79.6	80.8	79.6	80.3	92.0
Grade 11 Reading Proficiency (%)	n.a.	n.a.	n.a.	n.a.	87.4	87.2	84.8	92.7	90.2	89.0
Student Proficiency on State Math Tests*										
Grade 3 Math Proficiency (%)	67.5	63.8	n.a.	n.a.	70.6	73.8	72.5	72.6	71.4	93.0
Grade 4 Math Proficiency (%)	68.8	62.3	n.a.	n.a.	71.0	67.8	73.0	72.8	71.5	93.0
Grade 5 Math Proficiency (%)	59.3	54.6	n.a.	n.a.	66.6	70.4	71.0	72.3	73.6	87.0
Grade 6 Math Proficiency (%)	45.5	47.8	n.a.	n.a.	60.0	57.6	59.0	63.7	59.7	89.0
Grade 7 Math Proficiency (%)	46.0	38.0	n.a.	n.a.	56.8	57.9	60.7	64.4	59.2	89.0
Grade 8 Math Proficiency (%)	29.3	24.9	n.a.	n.a.	45.1	48.4	56.4	52.3	51.8	89.0
Grade 11 Math Proficiency (%)	n.a.	n.a.	n.a.	n.a.	87.2	89.6	88.6	91.1	88.7	86.0

Information gathered from: PDE enrollment and PSSA data
* Math proficiency levels changed by PDE in 2015.
** Student proficiency testing was not performed in 2020 due to Covid-19 school closures.
*** Student proficiency data was not available to changes in reporting standards.

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT PERFORMANCE

Student Performance - Math and Reading	2023	2022	2021***	2020**	2019	2018	2017	2016	2015	2014	2013
Reading Proficiency (%)	71.4	74.0	n.a.	n.a.	80.0	81.0	83.5	83.0	83.0	88.0	87.0
Math Proficiency (%)*	52.8	48.5	n.a.	n.a.	61.7	62.6	66.3	68.0	65.0	89.0	88.0
Reading/ELA Proficiency by Subgroup (%)											
All Students	71.4	74.0	n.a.	n.a.	80.0	81.0	83.5	83.0	83.0	88.0	87.0
White	75.4	77.7	n.a.	n.a.	83.5	84.4	86.2	87.0	86.0	91.0	91.0
Black	49.1	55.5	n.a.	n.a.	60.3	61.6	70.8	64.0	62.0	67.0	66.0
Hispanic	40.6	44.9	n.a.	n.a.	49.9	49.3	53.7	48.0	49.0	61.0	60.0
Asian/Pacific Islander	84.8	86.4	n.a.	n.a.	90.8	90.9	91.9	94.0	94.0	96.0	95.0
American Indian/Alaska Native	66.7	50.0	n.a.	n.a.	66.7	75.0	100.0	100.0	100.0	n.a	n.a
Multi-Racial	68.8	69.0	n.a.	n.a.	78.5	82.3	88.2	79.0	69.0	68.0	n.a
Female	76.9	79.2	n.a.	n.a.	83.8	85.9	87.8	87.0	88.0	90.0	90.0
Male	66.4	69.2	n.a.	n.a.	76.5	76.6	79.4	79.0	79.0	85.0	84.0
Economically Disadvantaged	44.0	47.8	n.a.	n.a.	53.4	53.7	58.4	56.0	55.0	65.0	63.0
English Language Learners	15.8	15.7	n.a.	n.a.	30.7	27.8	18.1	14.0	13.0	25.0	30.0
Students with Disabilities	31.3	34.0	n.a.	n.a.	38.4	38.7	41.4	41.0	39.0	52.0	50.0
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Math Proficiency by Subgroup (%)*											
All Students	52.8	48.5	n.a.	n.a.	61.7	62.6	66.3	68.0	65.0	89.0	88.0
White	55.4	50.7	n.a.	n.a.	64.5	65.4	69.0	71.0	67.0	92.0	91.0
Black	25.7	24.1	n.a.	n.a.	34.5	36.7	40.1	38.0	33.0	66.0	63.0
Hispanic	26.3	20.0	n.a.	n.a.	33.0	29.9	35.4	30.0	32.0	67.0	65.0
Asian/Pacific Islander	76.6	75.1	n.a.	n.a.	83.3	84.2	84.5	88.0	87.0	98.0	97.0
American Indian/Alaska Native	33.3	50.0	n.a.	n.a.	33.3	75.0	66.7	66.0	50.0	n.a.	n.a.
Multi-Racial	50.4	47.6	n.a.	n.a.	56.5	54.2	58.0	57.0	57.0	73.0	n.a.
Female	49.6	45.9	n.a.	n.a.	61.6	63.0	66.8	68.0	65.0	89.0	89.0
Male	55.8	50.8	n.a.	n.a.	61.8	62.3	65.8	68.0	65.0	89.0	87.0
Economically Disadvantaged	24.6	22.1	n.a.	n.a.	33.0	33.2	35.9	36.0	32.0	69.0	66.0
English Language Learners	15.4	10.8	n.a.	n.a.	21.3	20.7	12.6	14.0	12.0	42.0	40.0
Students with Disabilities	19.2	16.7	n.a.	n.a.	23.1	26.4	28.0	25.0	25.0	54.0	52.0
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Overall Proficiency in Reading and Math											
Reading and Math Proficiency (%)	62.1	61.3	n.a.	n.a.	70.9	71.8	74.9	75.5	74.0	88.5	87.5
Overall Proficiency - Reading/ELA and Math by Subgroup (%)											
All Students	62.1	61.3	n.a.	n.a.	70.9	71.8	74.9	75.5	74.0	88.5	87.5
White	65.4	64.2	n.a.	n.a.	74.0	74.9	77.6	79.0	76.5	91.5	91.0
Black	37.4	39.8	n.a.	n.a.	47.4	49.2	55.5	51.0	47.5	66.5	64.5
Hispanic	33.5	32.5	n.a.	n.a.	41.5	39.6	44.6	39.0	40.5	64.0	62.5
Asian/Pacific Islander	80.7	80.8	n.a.	n.a.	87.1	87.6	88.2	91.0	90.5	97.0	96.0
American Indian/Alaska Native	50.0	50.0	n.a.	n.a.	50.0	75.0	83.4	83.0	75.0	n.a.	n.a.
Multi-Racial	59.6	58.3	n.a.	n.a.	67.5	68.3	73.1	68.0	63.0	70.5	n.a.
Female	63.3	62.6	n.a.	n.a.	72.7	74.5	77.3	77.5	76.5	89.5	89.5
Male	61.1	60.0	n.a.	n.a.	69.2	69.5	72.6	73.5	72.0	87.0	85.5
Economically Disadvantaged	34.3	35.0	n.a.	n.a.	43.2	43.5	47.2	46.0	43.5	67.0	64.5
English Language Learners	15.6	13.3	n.a.	n.a.	26.0	24.3	15.4	14.0	12.5	33.5	35.0
Students with Disabilities	25.3	25.4	n.a.	n.a.	30.8	32.6	34.7	33.0	32.0	53.0	51.0
Migrant	n.a.	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.
** Student proficiency testing was not performed in 2020 due to Covid-19 school closures.
*** Student proficiency data was not available to changes in reporting standards.

WEST CHESTER AREA SCHOOL DISTRICT

COMMONWEALTH AID RATIO

YEAR	AID RATIO	CARF*
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
2019-20	15.00	27.54
2020-21	15.00	27.54
2021-22	15.00	27.54
2022-23	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	
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%
2019	3.4%	3.1%	FY19-20	2.8%	3.0%	FY21-22	2020	0.1%
2020	8.0%	4.7%	FY20-21	2.2%	3.4%	FY22-23	2021	4.9%
2021	4.3%	5.3%	FY21-22	0.0%	4.1%	FY23-24	2022	8.8%
2022	4.0%	5.6%	FY22-23	2.9%	5.3%	FY24-25	2023	3.1%

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 I 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

	2000 Census	2010 Census	2020 Census*
Adult Education Levels			
Adults with at Least a High School Diploma (%)	95.30%	96.80%	97.27%
Adults with at Least a Bachelor's Degree (%)	56.60%	56.60%	64.69%
Number of Households	40,005	40,550	41,757
Households with Children (%)	32.0%	31.2%	Not Available
Household Income			
Median	$68,189	$81,174	$114,354
Household Income Distribution (%)			
Less than $15,000	4.4%	6.8%	5.6%
$15,000-$24,999		6.4%	3.7%
$15,000-$29,999	7.9%		
$25,000-34,999		6.9%	5.3%
$30,000-$49,999	14.3%		
$35,000-$49,999		8.4%	7.2%
$50,000-$74,999	16.3%	17.4%	11.7%
$75,000-$99,999	14.5%	16.0%	11.4%
$100,000-$149,999	20.7%	16.7%	19.4%
$150,000 or More	21.8%	21.4%	35.7%
Population			
Population	101,220	109,281	111,327
Median Age	35	37.3	40.4
Population Distribution by Age (%)			
4 Years or Younger	5.90%	6.30%	Not Available
5-19 Years	17.60%	20.60%	Not Available
20-44 Years	38.30%	36.30%	Not Available
45-64 Years	26.70%	25.20%	Not Available
65 Years or Older	11.50%	11.60%	Not Available

Data from Chester County Planning Commission

* Select data groups were not available in the 2020 Census data due to Covid-19

WEST CHESTER AREA SCHOOL DISTRICT

DISTRICT FACILITIES

Building	Original Construction Date	Addition and/or Renovation Date	Grades	Site Area (Acres)	Building Sq. Ft.	Sept. 30th 2023 Enrollment
B. Rustin High School	2003-06	-	9-12	123.20	283,000	1,189
East High School	1973	1976/92/93/04	9-12	62.60	314,453	1,248
East/Fugett Athletic Fields	2004	-	-	43.35	-	-
Henderson High School	1951	1956/64/76/94/98/04	9-12	30.56	287,351	1,469
Henderson-North Campus Athletics	2006	-	-	13.40 **	-	-
E. N. Peirce Middle School	1963	1998/01/03	6-8	26.70	136,250	1,006
G. A. Stetson Middle School	1959	1961/98/03/07	6-8	38.40	134,857	798
J. R. Fugett Middle School	1969	2009	6-8	*	163,340	894
East Bradford Elementary	1958	1966/70/89/13	K-5	18.20	58,367	455
East Goshen Elementary	1955	1960/64/67/95/01/20	K-5	20.80	77,465	515
Exton Elementary	1940	1953/57/91/92/93/00/19	K-5	13.10	66,265	474
Fern Hill Elementary	1955	1960/89/16	K-5	20.00	64,555	410
Glen Acres Elementary	1966	1997	K-5	11.70	59,931	472
Greystone Elementary	2021	-	K-5	15.00 **	76,542	544
Hillsdale Elementary	1976	2007	K-5	19.10	70,631	540
Mary C. Howse Elementary	1962	1965/97	K-5	15.24	65,287	475
Penn Wood Elementary	1966	1970/89/01/12	K-5	18.60	64,350	448
Sarah W. Starkweather Elementary	1991	1998	K-5	37.90	75,094	576
Westtown-Thornbury Elementary	1954	1956/89/12	K-5	11.70	60,976	550
402 North Penn Street	1949***	-	-	0.06	1,348	-
Facilities & Operations Center	1999	-	-	fducnuctielhclb	24,588	-
Spellman Education Center	1988	2017	Admin	3.32	42,000	-
				542.93	2,126,650	12,063

* Fugett acreage included in East HS site area
** In 2021, Henderson-North Campus Athletics' square footage was reduced and Greystone Elementary's square footage was increased.
*** Purchased building on April 28, 2020 for special education use.

WEST CHESTER AREA SCHOOL DISTRICT

PERSONAL INCOME LEVEL

REIMBURSEMENTS PAYABLE IN SCHOOL YEAR		% INCREASE OVER PREVIOUS YEAR	ACTUAL YEAR
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
2020-21	5,558,936,430	8.9%	2018
2021-22	5,616,886,135	1.0%	2019
2022-23	5,524,523,899	-0.6%	2020
2023-24	6,739,683,429	20.0%	2021

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

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

	West Chester Area School District Population (1)	Chester County Population (1)	Pennsylvania Population (1)	United States Population (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
2020	111,327	534,413	13,002,700	331,449,281
2021	111,603	538,649	12,964,056	331,893,745
2022	113,600	545,823	12,972,008	333,287,557

* *As estimated by US Census Bureau*

	West Chester Area School District Market Value	West Chester Area School District Adjusted Personal Income	Pennsylvania Market Value	Pennsylvania Adjusted Personal Income (2)
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	$5,558,936,430	$877,385,372,915	$378,234,703,027
2019	$14,366,083,784	$5,616,886,135	$922,018,498,396	$395,548,185,123
2020	$15,025,213,325	$5,524,523,899	$966,037,072,558	$384,746,553,419
2021	$15,125,128,108	$5,895,568,720	$975,443,133,973	$396,109,249,773
2022	$16,620,743,291	$7,099,167,729	$1,057,970,532,347	$461,510,233,700

(1) *Source: US Census*
(2) *Source: PA Dept of Education*

WEST CHESTER AREA SCHOOL DISTRICT

PER PUPIL ALLOCATION
(Weighted)

YEAR	AMOUNT	% INCR. (DECR.)	STUDENT WEIGHTING P.T.-K	F.T.-K	Elem.	Middle	High	Sp. Ed.
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
2021-22	134.20	0.00	-	1.0	1.0	1.06	1.43	Regular
2022-23	134.20	0.00	-	1.0	1.0	1.06	1.43	Regular
2023-24	146.78	0.09	-	1.0	1.0	1.02	1.35	Regular
2024-25	146.24	0.09	-	1.0	1.0	1.19	1.36	Regular

WEST CHESTER AREA SCHOOL DISTRICT

TUITION RATE

FISCAL YEAR	AMOUNT ELEMENTARY	AMOUNT SECONDARY
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
2019-20	11,779.52	13,722.04
2020-21	11,191.32	13,507.20
2021-22	11,825.83	13,845.23
2022-23	13,074.91	14,808.56

WEST CHESTER AREA SCHOOL DISTRICT

Charter School Tuition Rate

SCHOOL YEAR	PER REGULAR EDUCATION STUDENTS	PER SPECIAL EDUCATION STUDENTS
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	$12,891	$31,403
2020-21	$13,149	$32,437
2021-22	$13,610	$33,264
2022-23	$14,205	$34,377
2023-24 *	$14,846	$36,426

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 TAX	REAL ESTATE TAXES	INTERIM R.E. TAXES	TRANSFER TAXES	DELINQUENT R. E. TAXES
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%
2020-21	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2021-22	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2022-23	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2023-24	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)

Name	Township	Type of Property	Assessment	Percent of Total Assessment
Main Street at Exton LP	West Whiteland	Shopping Center	76,575,590	0.81%
NWHAN Exton PA Development	West Whiteland	Apartment Complex	37,116,670	0.39%
Bre Rook Sh Bellingham LP	East Goshen	Senior Living	30,740,000	0.33%
SPUS8 West Chester LP	West Goshen	Apartment Complex	27,976,000	0.30%
ARHC WHCCHPA01 LLC	East Goshen	Senior Apartments	27,000,000	0.29%
JAG/OAK Parkview Apartments	West Whiteland	Apartment Complex	25,037,760	0.26%
Exton Square, Inc.	West Whiteland	Shopping Center	24,639,465	0.26%
Keva Flats LP	West Whiteland	Apartment Complex	24,618,375	0.26%
Westtown Apartments	Westtown	Apartment Complex	24,367,500	0.26%
Pembrooke TOM VC LLC	West Whiteland	Business Complex	23,388,088	0.25%
Total Assessed Value--Ten Largest Taxpayers			**321,459,448**	3.40%
Total District Assessed Value			**9,457,535,268**	100%

LARGEST EMPLOYERS WITHIN THE SCHOOL DISTRICT

	Name	Product or Service	Approximate Employment
1)	Penn Medicine Chester County Hospital	Health Care Services	2,829
2)	West Chester University	Education	2,527
3)	QVC Network, Inc.	Home Shopping Network	1,903
4)	Chester County	County Government	1,781
5)	QVC Japan Services	Home Shopping Network	1,747
6)	West Chester Area School District	Education	1,673
7)	United Parcel Service, Inc.	Delivery Services	1,139
8)	Giant Food Stores	Grocery	1,052
9)	The Arc of Chester County	Advocacy Organization	986
10)	Communications Test Design Inc	Communication Engineering	858

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
2013	5.7	5.5	5.2	4.8	5.1	5.5	5.6	5.5	4.9	4.7	4.5	4.1	5.1
2014	4.6	4.7	4.5	3.8	4.3	4.3	4.8	4.7	3.9	3.7	3.7	3.5	4.2
2015	4.2	4.1	3.9	3.5	4.0	4.1	4.4	4.2	3.7	3.6	3.6	3.3	3.9
2016	3.9	3.9	3.8	3.5	3.7	4.1	4.4	4.3	3.8	3.8	3.4	3.3	3.8
2017	3.9	4.0	3.6	3.3	3.5	3.8	4.2	4.2	3.5	3.3	3.3	3.1	3.7
2018	3.7	3.7	3.3	3.0	3.0	3.5	3.8	3.6	3.1	3.0	2.8	2.8	3.3
2019	3.4	3.4	3.2	2.8	3.1	3.3	3.9	3.7	3.1	3.2	3.0	2.9	3.3
2020	3.5	3.5	3.9	11.3	9.8	9.1	8.4	6.6	6.1	5.2	4.9	5.1	6.4
2021	5.0	4.9	4.5	4.2	4.3	4.7	4.9	4.6	3.7	3.6	3.1	2.8	4.2
2022	3.6	3.2	3.0	2.8	2.7	3.3	3.3	3.5	2.4	2.3	2.3	2.4	3.2
2023	3.2	3.3	2.6	2.3	2.7	2.9	2.9	3.5	2.3	2.5	2.2	2.1	0.0

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT

HISTORICAL SPENDING CAPITAL PROJECTS FUND

FISCAL YEAR	CAPITAL PROJECTS FUND
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
2019-20	14,338,136
2020-21	21,664,223
2021-22	8,066,710
2022-23	11,306,765

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL SPENDING
HISTORY AND PROJECTION

	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
OTHER CAPITAL SPENDING											
Revenues											
Contribution from General Fund	$ 1,329,424	$ 3,050,600	$ 2,680,767	$ 3,530,159	$ 2,467,750	$ 3,330,000	$ 3,463,200	$ 3,626,728	$ 721,797	$ 3,576,779	$ 4,637,591
Refunding Savings	1,917,307	4,357,444	5,009,329	995,969	749,903	452,458	453,890	1,911,236	912,973	-	-
Variable Rate Debt Savings	381,416	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	123	-	-	139,081	126,000	-	-	-	-	-
Sale of Assets	26,540	94,983	27,718	9,572	-	-	-	-	2,583,834	-	-
Interest Income	64,878	68,189	59,833	158,036	267,190	620,540	769,782	41,911	(46,023)	-	-
Total Revenues	$ 3,719,565	$ 7,571,339	$ 7,777,647	$ 4,693,736	$ 3,623,924	$ 4,528,998	$ 4,686,872	$ 5,579,875	$ 4,172,581	$ 3,576,779	$ 4,637,591
Expenditures and Fund Transfers											
Transfer to Facilities Capital Spending	150,000	356,300	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	49,089	50,109	53,768	44,780	62,614	44,236	53,867	15,960	39,931	90,363	80,000
Technology	1,853,212	2,515,295	2,730,249	2,678,864	2,864,723	5,326,754	3,237,505	4,341,281	3,994,585	4,271,793	4,557,591
Admin Building	-	-	24,910	5,957,163	97,947	205,245	73,706	60,372	47,704	-	-
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	-	367,087	-	-	-	-
Facility repairs and maint	236,121	-	-	-	-	-	-	-	-	-	-
Elementary Construction	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	$ 2,288,422	$ 2,921,704	$ 2,808,927	$ 9,474,343	$ 3,605,972	$ 5,823,531	$ 3,732,165	$ 4,417,613	$ 4,082,220	$ 4,362,156	$ 4,637,591
Excess of Revenues over Expenditures	$ 1,431,143	$ 4,649,635	$ 4,968,720	$ (4,780,607)	$ 17,952	$ (1,294,533)	$ 954,707	$ 1,162,262	$ 90,361	$ (785,377)	$ -
Fund Balance at July 1	$ 15,820,999	$ 17,252,142	$ 21,901,777	$ 26,870,496	$ 22,089,889	$ 22,107,841	$ 20,813,308	$ 21,768,015	$ 22,930,277	$ -	$ -
Fund Balance at June 30	$ 17,252,142	$ 21,901,777	$ 26,870,496	$ 22,089,889	$ 22,107,841	$ 20,813,308	$ 21,768,015	$ 22,930,277	$ 23,020,638	$ (785,377)	$ -
FACILITIES CAPITAL SPENDING											
Revenues											
Contribution from General Fund	$ 953,100	$ 1,181,700	$ 1,417,151	$ 1,667,200	$ 1,917,732	$ 1,475,264	$ 1,534,522	$ 2,095,558	$ 2,511,500	$ 8,169,067	$ 2,354,857
Contribution from Other Capital Spending	150,000	356,300	-	-	-	-	-	-	-	711,650	1,502,726
Miscellaneous Revenue	-	24,481	25,000	-	-	-	-	-	-	1,608,293	75,000
Expenditures											
Facilities Projects	$ 754,892	$ 1,681,366	$ 1,173,952	$ 1,882,723	$ 1,918,294	$ 2,084,816	$ 1,701,167	$ 1,032,038	$ 2,729,607	$ 1,794,102	$ 4,836,000
Undesignated Fund Balance at June 30	$ 420,408	$ 301,523	$ 569,722	$ 354,199	$ 353,637	$ (255,915)	$ (422,560)	$ 640,960	$ 422,853	$ 32,138,399	$ 24,438,608

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA FUND REVENUE AND EXPENSE HISTORY

Fiscal Year	Expense	Revenues	Fund Balance
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
2018-19	3,482,919	3,590,476	1,639,166
2019-20	2,946,728	2,685,429	1,377,867
2020-21	2,766,857	2,718,263	1,329,273
2021-22	4,265,529	5,752,181	2,815,925
2022-23	4,374,769	4,430,251	2,871,407

WEST CHESTER AREA SCHOOL DISTRICT

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

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
OPERATING REVENUES											
Food Serivce Revenues	$ 2,604,560	$ 2,549,584	$ 2,549,726	$ 2,335,418	$ 2,293,122	$ 2,493,463	$ 2,605,888	$ 2,627,303	$ 1,883,936	$ 74,148	$ 378,935
TOTAL OPERATING REVENUES	2,604,560	2,549,584	2,549,726	2,335,418	2,293,122	2,493,463	2,605,888	2,627,303	1,883,936	74,148	378,935
OPERATING EXPENSES											
Professional and contract services	3,217,295	3,270,395	3,360,142	3,129,851	3,172,064	3,211,903	3,364,566	3,371,040	2,828,135	2,636,696	4,137,074
Depreciation	43,048	41,411	39,394	38,807	56,040	78,862	101,061	111,879	118,593	129,617	130,190
Other operating costs	53,099	79,005	93,542	13,375	1,748	3,610	255			544	(1,735)
TOTAL OPERATING EXPENSES	3,313,442	3,390,811	3,493,078	3,182,033	3,229,852	3,294,375	3,465,882	3,482,919	2,946,728	2,766,857	4,265,529
OPERATING LOSS	(708,882)	(841,227)	(943,352)	(846,615)	(936,730)	(800,912)	(859,994)	(855,616)	(1,062,792)	(2,692,709)	(3,886,594)
NONOPERATING REVENUES											
State sources	69,678	65,874	64,862	70,075	69,269	53,373	58,514	58,970	43,838	98,293	144,303
Federal sources	760,073	795,398	840,036	868,408	901,501	762,662	845,224	857,865	734,166	2,544,945	5,225,180
Local sources	2,632	-	-	2,606	-	-	4,500	14,514	1,630	-	-
Interest income	2,269	1,771	1,327	1,111	2,738	7,311	15,976	31,824	21,859	877	3,763
TOTAL NONOPERATING REVENUES	834,652	863,043	906,225	942,200	973,508	823,346	924,214	963,173	801,493	2,644,115	5,373,246
CHANGE IN NET POSITION	125,770	21,816	(37,127)	95,586	36,778	22,434	64,220	107,557	(261,299)	(48,594)	1,486,652
NET POSITION, BEGINNING OF YEAR	1,202,132	1,327,902	1,349,718	1,312,591	1,408,177	1,444,955	1,467,389	1,531,609	1,639,166	1,377,867	1,329,273
NET POSITION, END OF YEAR	$ 1,327,902	$ 1,349,718	$ 1,312,591	$ 1,408,177	$ 1,444,955	$ 1,467,389	$ 1,531,609	$ 1,639,166	$ 1,377,867	$ 1,329,273	$ 2,815,925

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

		Eligible Children						Participating Children					
Fiscal Year	Enrollment	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
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%
2019-20	12,078	1,957	1,770	14.7%	187	1.5%	16.2%	867	789	44.6%	78	41.6%	44.3%
2020-21**	11,967	1,993	1,862	15.6%	131	1.1%	16.7%	-	-	0.0%	-	0.0%	0.0%
2021-22***	12,098	2,055	1,983	16.4%	72	0.6%	17.0%	-	-	0.0%	-	0.0%	0.0%
2022-23	12,135	2,321	2,185	18.0%	136	1.1%	19.1%	841	787	36.0%	54	39.5%	36.2%
2023-24	12,062	2,404	2,258	18.7%	146	1.2%	19.9%	896	847	37.5%	49	33.5%	37.3%

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

**2020-21 COVID-19 - Meals free to all children 18 and under through SSO Program

***2021-22 COVID-19 - Meals free to all WCASD enrolled children through SSO Program

Source: October reimbursement claims report.

NATIONAL SCHOOL LUNCH PROGRAM

Reimbursement Rates

	Federal Reimbursement Rate			State Reimbursement Rate		
Fiscal Year	Paid	Free	Reduced	Paid	Free	Reduced
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
2019-20	$ 0.3900	$ 3.4800	$ 3.0800	$ 0.1200	$ 0.1200	$ 0.1200
2020-21*	$ 0.4000	$ 3.5800	$ 3.1800	$ 0.1200	$ 0.1200	$ 0.1200
2021-22*	$ 0.4200	$ 3.7300	$ 3.3300	$ 0.1200	$ 0.1200	$ 0.1200
2022-23	$ 0.7700	$ 4.3300	$ 3.9300	$ 0.1200	$ 0.1200	$ 0.1200
2023-24	$ 0.4000	$ 4.2500	$ 3.8500	$ 0.1200	$ 0.1200	$ 0.1200

*These are the published Federal Reimbursement rates. The district participated in the SSO program. Reimbursements received were at the higher SFSP rates.

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk 1/2 Pt.	Reduced Price	School Breakfast Program Elem	Middle	High	Adult	School Lunch Program Elem.	Middle	High	Adult	High Sch. A La Carte
1991-1992	.35	.40					1.20	1.40		2.25	2.00*
1992-1993	.40	.40					1.25	1.45		2.50	2.00
1993-1994	.40	.40					1.35	1.55		2.60/2.85	2.10
1994-1995	.40	.40					1.35	1.55		2.60/2.85	2.10
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	1.25	1.50	1.50	1.90	2.30	2.55	2.55	3.25	
2014-2015	.70	.40	1.25	1.50	1.50	1.90	2.40	2.65	2.65	3.30	
2015-2016	.70	.00	1.25	1.50	1.50	1.90	2.60	2.85	2.85	3.50	
2016-2017	.70	.00	1.25	1.50	1.50	2.15	2.60	2.85	3.25	3.90	
2017-2018	.70	.00	1.25	1.50	1.50	2.15	2.65	2.90	3.25	3.90	
2018-2019	.70	.00	1.25	1.50	1.50	2.15	2.65	2.90	3.25	3.90	
2019-2020	.70	.00	1.25	1.50	1.50	2.15	2.75	3.00	3.25	3.90	
2020-2021	.70	.00	1.25	1.50	1.50	2.15	2.75	3.00	3.25	3.90	
2021-2022	.70	.00	1.25	1.50	1.50	2.15	2.75	3.00	3.25	3.90	
2022-2023	.80	.00	1.25	1.50	1.50	2.15	2.75	3.00	3.25	4.25	
2023-2024	.85	.00	1.50	1.75	2.00	2.15	2.85	3.10	3.50	4.25	

* Daily Special (Entree, vegetable & small beverage)