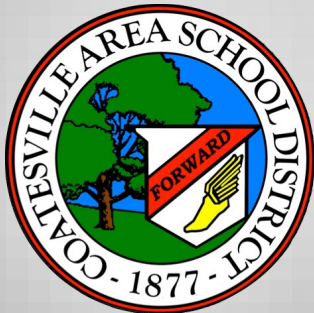


COATESVILLE AREA SCHOOL DISTRICT 2026-2027 BUDGET DEVELOPMENT

PRIOR YEAR VS PROPOSED PRELIMINARY BUDGET

FINANCE COMMITTEE – APRIL 14, 2026



BUDGET BY MAJOR OBJECT

Major Object	Category	Examples
100s	Salaries	Teachers, Administrators, Paraprofessional, Secretaries, Custodians, & Maintenance Staff
200s	Benefits	Social Security, PSERS Retirement, Health Insurance, Tuition Reimbursement, Unemployment Compensation, & Workers' Compensation
300s	Purchased Professional & Technical Services	Consultants, Legal Services, Audit Services, IU Services, & Professional Development Providers
400s	Purchased Property Services	Water & Sewer, Cleaning Services, Equipment Repairs, Equipment Leases, & Extermination Services
500s	Other Purchased Services	Transportation, Insurance, Communications, Advertising, Printing & Binding, Tuition to Other LEA's, & Charter School Tuition
600s	Supplies	General Supplies, Electric & Gas, Meals, Books & Periodicals, & Technology Supplies
700s	Property	Vehicles, Technology Equipment, & Furniture
800s	Other Objects	Dues & Fees, Judgments, & Interest on Debt
900s	Other Uses of Funds	Principal Portion of Debt Service Payments

BUDGET OVERVIEW EXPENDITURES

- TOTAL PRIOR YEAR BUDGET: \$242,000,000
- TOTAL PROPOSED BUDGET: \$256,751,029
- TOTAL CHANGE: \$14,751,029
- OVERALL INCREASE: 6.09%



PRELIMINARY EXPENSE PROJECTIONS

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
100 & 200	Salaries & Benefits	\$ 77,411,930	\$ 80,508,407	\$ 3,096,477
300	Purchased Professional & Technical	\$ 27,179,022	\$ 31,433,609	\$ 4,254,587
400	Purchased Property Services	\$ 3,655,076	\$ 3,809,219	\$ 154,143
500	Other Purchased Services	\$ 98,298,461	\$ 100,016,979	\$ 1,718,518
600	Supplies	\$ 6,212,860	\$ 6,387,605	\$ 174,745
700	Property	\$ 1,444,120	\$ 1,496,500	\$ 52,380
800	Other Objects	\$ 13,095,382	\$ 17,312,561	\$ 4,217,179
900	Other Uses of Funds	\$ <u>14,703,149</u>	\$ <u>15,786,149</u>	\$ <u>1,083,000</u>
	TOTAL	\$ <u>242,000,000</u>	\$ <u>256,751,029</u>	\$ <u>14,751,029</u>

KEY EXPENDITURE DRIVERS



Salaries (100s) & Benefits (200s) increased due to contractual obligations, staffing adjustments, and rising benefit costs.



Professional & Technical Services (300s) increased due to expanded special education services.



Purchased Property Services (400s) increased due to technology infrastructure and facility needs.



Other Purchased Services (500s) increased due to charter school tuition and transportation costs.



Supplies (600s) increased due to instructional materials, technology, and security needs.



Property (700s) increased due to planned equipment purchases.



Other Objects (800s) & Other Uses (900s) increased due to scheduled debt service obligations.

REVENUE OVERVIEW

Category	Sources
Local	Property Based Taxes: <ul style="list-style-type: none">• Real Estate• Interim Tax• Transfer Tax• Delinquent Tax Income Based Taxes <ul style="list-style-type: none">• Earned Income• Local Service Tax Earnings on Investments
State	Basic Education Funding Special Education Funding Transportation State Property Tax Reduction Retirement & Social Security Subsidy Ready to Learn Grants
Federal	Title Funding

BUDGET OVERVIEW REVENUES

- TOTAL PRIOR YEAR BUDGET: \$235,500,000
- TOTAL PROPOSED BUDGET: \$244,125,591
- TOTAL CHANGE: \$8,625,591
- OVERALL INCREASE: 3.66%



PRELIMINARY REVENUE PROJECTIONS

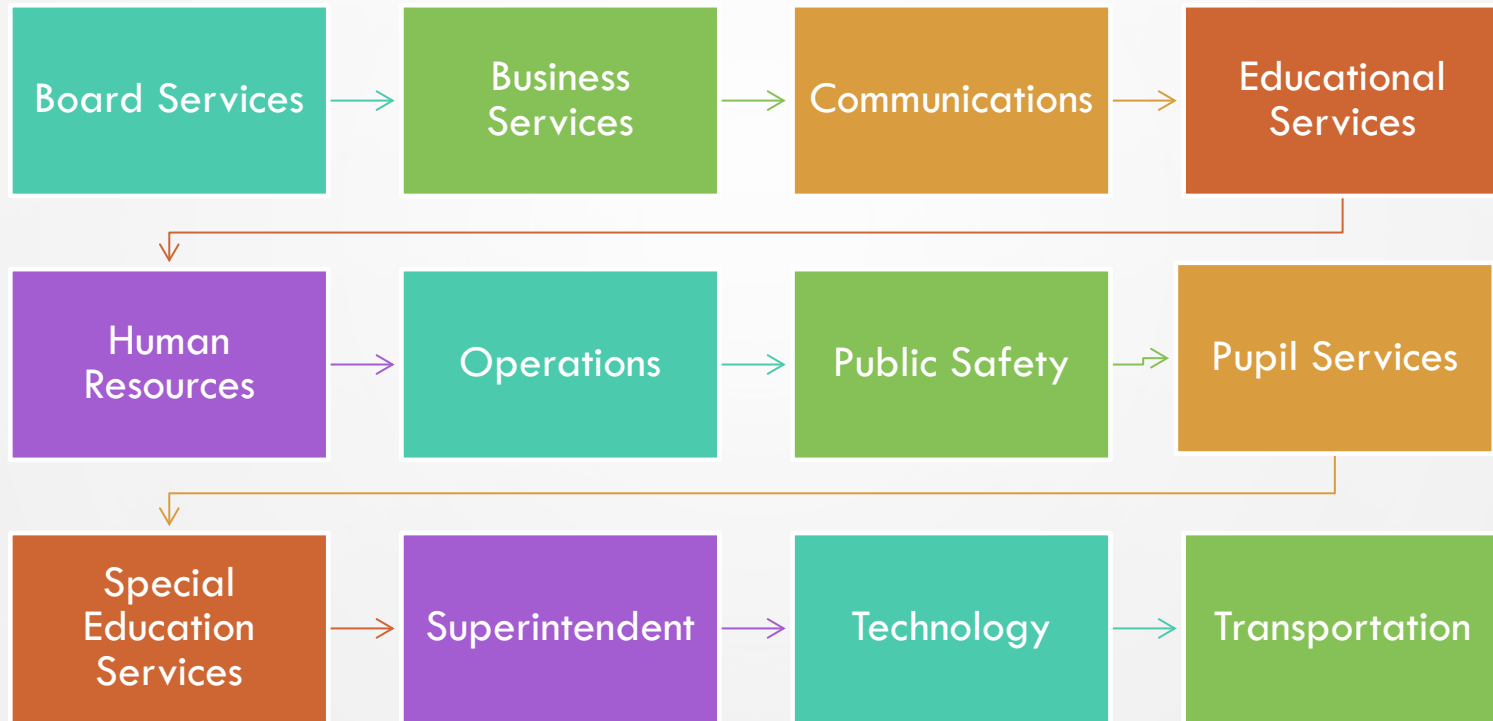
Category	Prior Year 2025-2026	Proposed 2026-2027	Change
Local	\$ 155,410,904	\$ 154,633,842	\$ (777,062)
State	\$ 75,672,346	\$ 85,107,768	\$ 9,435,422
Federal	\$ 4,416,750	\$ 4,383,981	\$ (32,769)
Total Revenue	<u>\$ 235,500,000</u>	<u>\$ 244,125,591</u>	<u>\$ 8,625,591</u>
Use of Fund Balance	<u>\$ 6,500,000</u>	<u>\$ 0</u>	<u>\$ (6,500,000)</u>
Total Funds Available	<u>\$ 242,000,000</u>	<u>\$ 244,125,591</u>	<u>\$ 2,125,591</u>

BUDGET GAP

(Before Balancing Strategies)

Category	Proposed 2026-2027
Expenditures	\$ 256,751,029
Revenues	\$ <u>244,125,591</u>
Deficit	\$ <u>(12,625,438)</u>

DEPARTMENTAL BUDGET OVERVIEW



BOARD SERVICES

Percentage Change: + 28.7%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 3,500	\$ 6,000	\$ 2,500
500s	Other Purchased Services (Advertising/Travel/etc.)	\$ 45,400	\$ 15,900	\$ (29,500)
600s	General Supplies	\$ 32,200	\$ 30,500	\$ (1,700)
800s	Dues & Fees / Claims & Judgments	\$ 252,000	\$ 376,200	\$ 124,200
	TOTAL	\$ 333,100	\$ 428,600	\$ 95,500

BUSINESS SERVICES

Percentage Change: + 8.0%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 1,832,174	\$ 1,832,174	\$ 0
400s	Purchased Property Services	\$ 3,678	\$ 3,900	\$ 222
500s	Other Purchased Services	\$ 79,456,879	\$ 82,920,749	\$ 3,463,870
600s	General Supplies	\$ 53,500	\$ 53,500	\$ 0
800s	Dues & Fees – Interest on Debt	\$ 12,670,791	\$ 16,800,473	\$ 4,129,682
900s	Principal portion of Debt Services	<u>\$ 14,703,149</u>	<u>\$ 15,786,149</u>	<u>\$ 1,083,000</u>
	TOTAL	\$108,720,171	\$ 117,396,945	\$ 8,676,774

COMMUNICATIONS

Reflects first year of Communications Department restructuring

Major Object	Description	Proposed 2026-2027
300s	Purchased Professional & Technical Services	\$ 8,600
500s	Other Purchased Services	\$ 27,500
600s	General Supplies	\$ 12,500
800s	Dues & Fees	<u>\$ 1,400</u>
	TOTAL	<u>\$ 50,000</u>

EDUCATIONAL SERVICES

Percentage Change: -16.8%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 7,500	\$ 157,000	\$ 149,500
400s	Purchased Property Services	\$ 8,033	\$ 10,800	\$ 2,767
500s	Other Purchased Services	\$ 3,300	\$ 6,800	\$ 3,500
600s	General Supplies	\$ 1,246,967	\$ 866,835	\$ (380,132)
700s	Property/Equipment	\$ 0	\$ 5,000	\$ 5,000
800s	Dues & Fees	\$ <u>6,200</u>	\$ <u>11,960</u>	\$ <u>5,760</u>
	TOTAL	\$ <u>1,272,000</u>	\$ <u>1,058,395</u>	\$ <u>(213,605)</u>

HUMAN RESOURCES

Percentage Change: -4.8%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 1,040,431	\$ 965,010	\$ (75,421)
400s	Purchased Property Services	\$ 5,355	\$ 5,800	\$ 445
500s	Other Purchased Services	\$ 4,000	\$ 10,500	\$ 6,500
600s	General Supplies	\$ 42,889	\$ 62,888	\$ 19,999
800s	Dues & Fees	\$ <u>16,325</u>	\$ <u>12,065</u>	\$ <u>(4,260)</u>
	TOTAL	\$ <u>1,109,000</u>	\$ <u>1,056,263</u>	\$ <u>(52,737)</u>

OPERATIONS

Percentage Change: +6.1%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 56,200	\$ 57,600	\$ 1,400
400s	Purchased Property Services	\$ 3,151,408	\$ 3,302,000	\$ 150,592
500s	Other Purchased Services	\$ 712,150	\$ 711,650	\$ (500)
600s	General Supplies	\$ 2,185,195	\$ 2,153,637	\$ (31,558)
700s	Property/Equipment	\$ 185,000	\$ 455,500	\$ 270,500
800s	Dues & Fees	\$ <u>26,950</u>	\$ <u>21,950</u>	\$ <u>(5,000)</u>
	TOTAL	\$ <u>6,316,903</u>	\$ <u>6,702,337</u>	\$ <u>385,434</u>

PUBLIC SAFETY

Percentage Change: +16.5%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 119,500	\$ 106,400	\$ (13,100)
400s	Purchased Property Services	\$ 6,000	\$ 4,650	\$ (1,350)
500s	Other Purchased Services	\$ 1,500	\$ 3,000	\$ 1,500
600s	General Supplies	<u>\$ 105,000</u>	<u>\$ 156,200</u>	<u>\$ 51,200</u>
	TOTAL	<u>\$ 232,000</u>	<u>\$ 270,250</u>	<u>\$ 38,250</u>

PUPIL SERVICES

Percentage Change: -52.8%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 641,100	\$ 240,570	\$ (400,530)
400s	Purchased Property Services	\$ 1,000	\$ 0	\$ (1,000)
500s	Other Purchased Services (Transportation/Travel)	\$ 500	\$ 500	\$ 0
600s	General Supplies	\$ 105,700	\$ 111,300	\$ 5,600
800s	Dues & Fees	<u>\$ 1,700</u>	<u>\$ 1,500</u>	<u>\$ (200)</u>
	TOTAL	<u>\$ 750,000</u>	<u>\$ 353,870</u>	<u>\$ (396,130)</u>

SPECIAL EDUCATION SERVICES

Percentage Change: +20.0%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 20,647,500	\$25,412,800	\$ 4,765,300
500s	Other Purchased Services	\$ 4,589,400	\$ 4,919,300	\$ 329,900
600s	General Supplies	<u>\$ 260,600</u>	<u>\$ 261,600</u>	<u>\$ 1,000</u>
	TOTAL	<u>\$ 25,497,500</u>	<u>\$30,593,700</u>	<u>\$ 5,096,200</u>

SUPERINTENDENT

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 10,000	\$ 10,500	\$ 500
500s	Other Purchased Services	\$ 3,000	\$ 3,000	\$ 0
600s	General Supplies	\$ 12,150	\$ 11,650	\$ (500)
800s	Dues & Fees	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>
	TOTAL	<u>\$ 35,150</u>	<u>\$ 35,150</u>	<u>\$ 0</u>

TECHNOLOGY

Percentage Change: +21.3%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Professional & Technical Services	\$ 359,560	\$ 351,560	\$ (8,000)
400s	Purchased Property Services	\$ 285,338	\$ 447,025	\$ 161,687
500s	Other Purchased Services	\$ 235,018	\$ 225,518	\$ (9,500)
600s	General Supplies	\$ 908,360	\$ 1,260,184	\$ 351,824
700s	Property/Equipment	\$ 1,101,500	\$ 1,218,500	\$ 117,000
800s	Dues & Fees	\$ <u>7,050</u>	\$ <u>10,050</u>	\$ <u>3,000</u>
	TOTAL	\$ <u>2,896,826</u>	\$ <u>3,512,837</u>	\$ <u>616,011</u>

TRANSPORTATION

Percentage Change: +9.6%

Major Object	Description	Prior Year 2025-2026	Proposed 2026-2027	Change
300s	Purchased Services	\$ 270,122	\$ 260,000	\$ (10,122)
400s	Lease/Rental Hardware	\$ 5,356	\$ 5,800	\$ 444
500s	Other Purchased Services	\$ 12,786,422	\$ 14,030,000	\$ 1,243,578
600s	General Supplies	\$ 12,600	\$ 27,300	\$ 14,700
800s	Dues & Fees	\$ 500	\$ 500	\$ 0
	TOTAL	\$ 13,075,000	\$ 14,323,600	\$ 1,248,600

SUMMARY

MAJOR DRIVERS OF INCREASE

300s (Professional Services): +4.25M

800s (Debt/Other): +4.22M

Salaries & Benefits: +\$3.10M

500s (Charter & Transportation): +1.72M

NEXT STEPS / AREAS OF FOCUS



Finalize staffing needs and align to budget



Complete detailed review of school-level budgets



Complete detailed review of departmental budgets



Evaluate charter enrollment trends and financial impact



Complete detailed review of local, state, and federal revenues



Analysis of potential tax increase based on the adjusted Act 1 Index of 4.5%



Balancing the budget through expenditure reductions, revenue enhancements, and potential use of fund balance.

BUDGET DEVELOPMENT TIMELINE

April

April 14th – Finance Committee Meeting Budget Discussions
April 28th – Board Meeting – Preliminary Budget Adoption

May

May 12th – Finance Committee Meeting Budget Discussions
May 26th – Board Meeting

June

June 9th – Special School Board Meeting – Final Budget Adoption
(must be before June 30th)

QUESTIONS?

