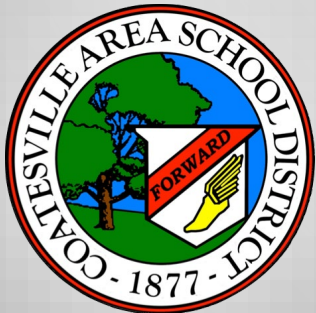


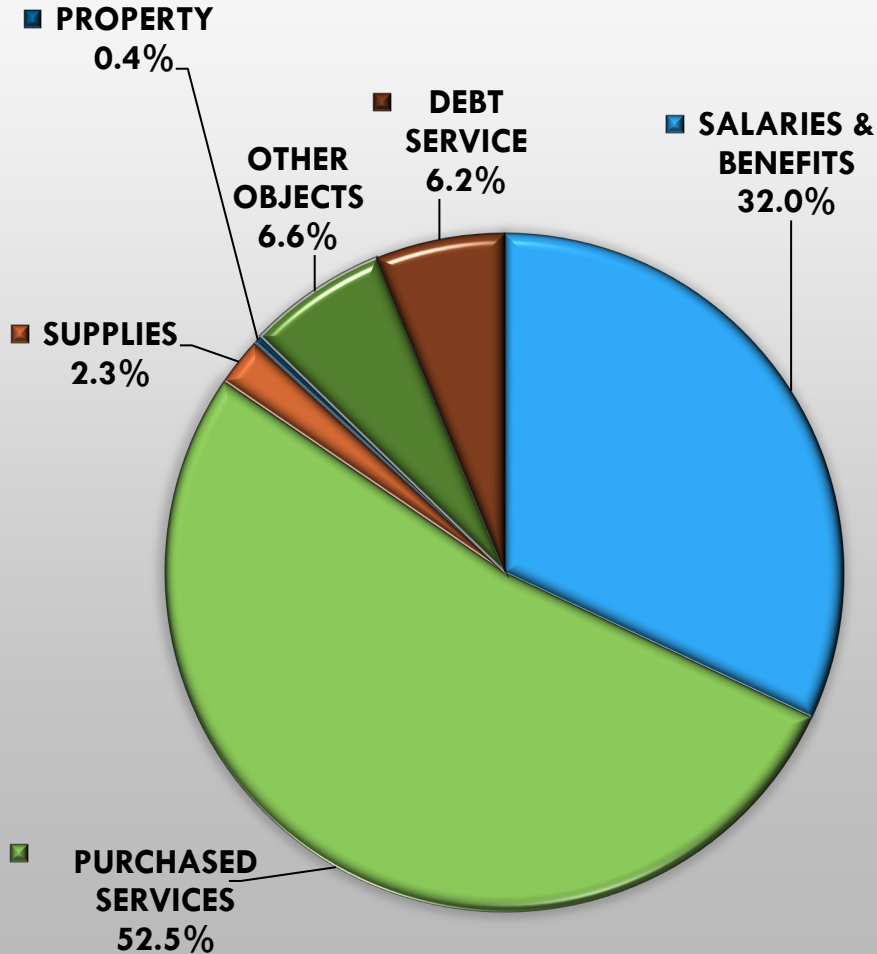
# COATESVILLE AREA SCHOOL DISTRICT 2026-2027 FINAL BUDGET

FINANCE COMMITTEE – JUNE 9, 2026



# GENERAL FUND – EXPENDITURES BY OBJECT

## PROPOSED EXPENSE BUDGETS



**TOTAL OPERATING EXPENDITURES = \$256,500,000**

- SALARIES & BENEFITS (100S & 200S) = \$82,116,686
- PURCHASED SERVICES (300S – 500S) = \$134,739,099
- SUPPLIES (600S) = \$5,762,505
- PROPERTY (700S) = \$1,083,500
- OTHER OBJECTS (800S) = \$17,012,061
- DEBT SERVICE (900S) = \$15,786,149

# BUDGET BY MAJOR OBJECT

Major Object	Category	Examples
100s	Salaries	Teachers, Administrators, Paraprofessionals, 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 LEAs, & 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

# GENERAL FUND – REVENUE

## PROPOSED REVENUE BUDGETS

**TOTAL OPERATING REVENUE = \$253,150,000**

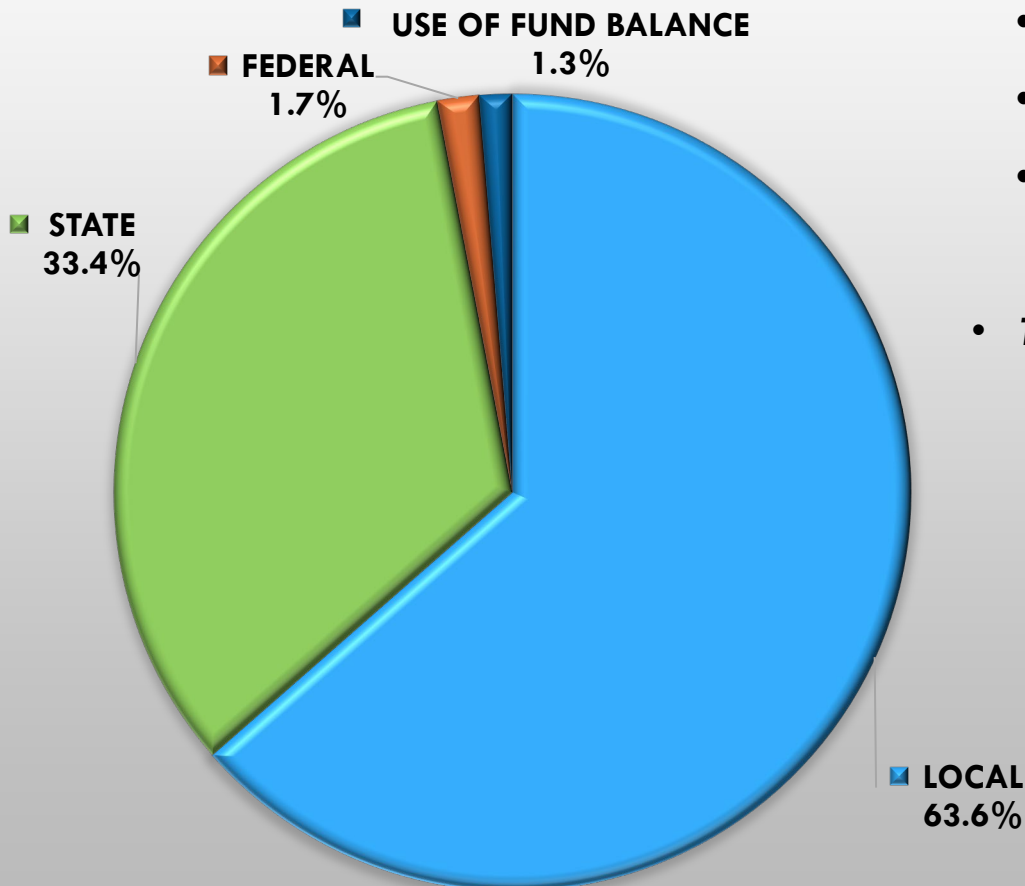
• **LOCAL = \$163,019,107**

• **STATE = \$85,746,912**

• **FEDERAL = \$4,383,981**

• **USE OF FUND BALANCE = \$3,350,000**

• **TOTAL FUNDS AVAILABLE = \$256,500,000**



# REVENUE OVERVIEW

Category	Sources
Local	Property-Based Taxes: <ul style="list-style-type: none"><li>• Real Estate</li><li>• Interim Tax</li><li>• Transfer Tax</li><li>• Delinquent Tax</li></ul> Income Based Taxes <ul style="list-style-type: none"><li>• Earned Income</li><li>• Local Service Tax</li></ul> 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

# 2026–2027 PROPERTY TAX REVENUE PROJECTIONS (6111)

## Property Tax Revenue Scenarios

	No Tax Increase	3.50%	4.00%	4.50%
Assessed Valuation	\$3,269,306,180	<b>\$3,269,306,180</b>	\$3,269,306,180	\$3,269,306,180
Millage Rate	44.364	<b>45.917</b>	46.139	46.360
Total Taxes Levied	\$145,039,499	<b>\$150,115,882</b>	\$150,841,079	\$151,566,277
Homestead Exclusions	(\$6,720,444)	<b>(\$6,720,444)</b>	(\$6,720,444)	(\$6,720,444)
Collection Rate	97%	<b>97%</b>	97%	97%
Projected Revenue (6111)	\$134,169,484	<b>\$139,093,575</b>	\$139,797,017	\$140,500,458
% Change	3.71%	<b>7.51%</b>	8.06%	8.60%
Dollar Change	\$4,797,233	<b>\$9,721,324</b>	\$10,424,766	\$11,128,207

Percent change reflects increase over the 2025–2026 budgeted property tax revenue of \$129,372,251. Projected revenue assumes a 97% collection rate based on historical district collection experience.

# A LOOK AT MILLAGE

ADJUSTED ACT 1 INDEX =  
4.50%

The proposed budget is funded at the Act 1 Index of 3.50%, below the district's adjusted allowable index of 4.50%.

Current Millage (2025-2026):	44.364
Millage proposed to fund 2026-2027 budget:	45.917
Percentage Change:	3.50%

# IMPACT ON HOMEOWNERS

**Average Home  
Assessment:  
\$200,000**

**\$26/month or  
\$312/year**

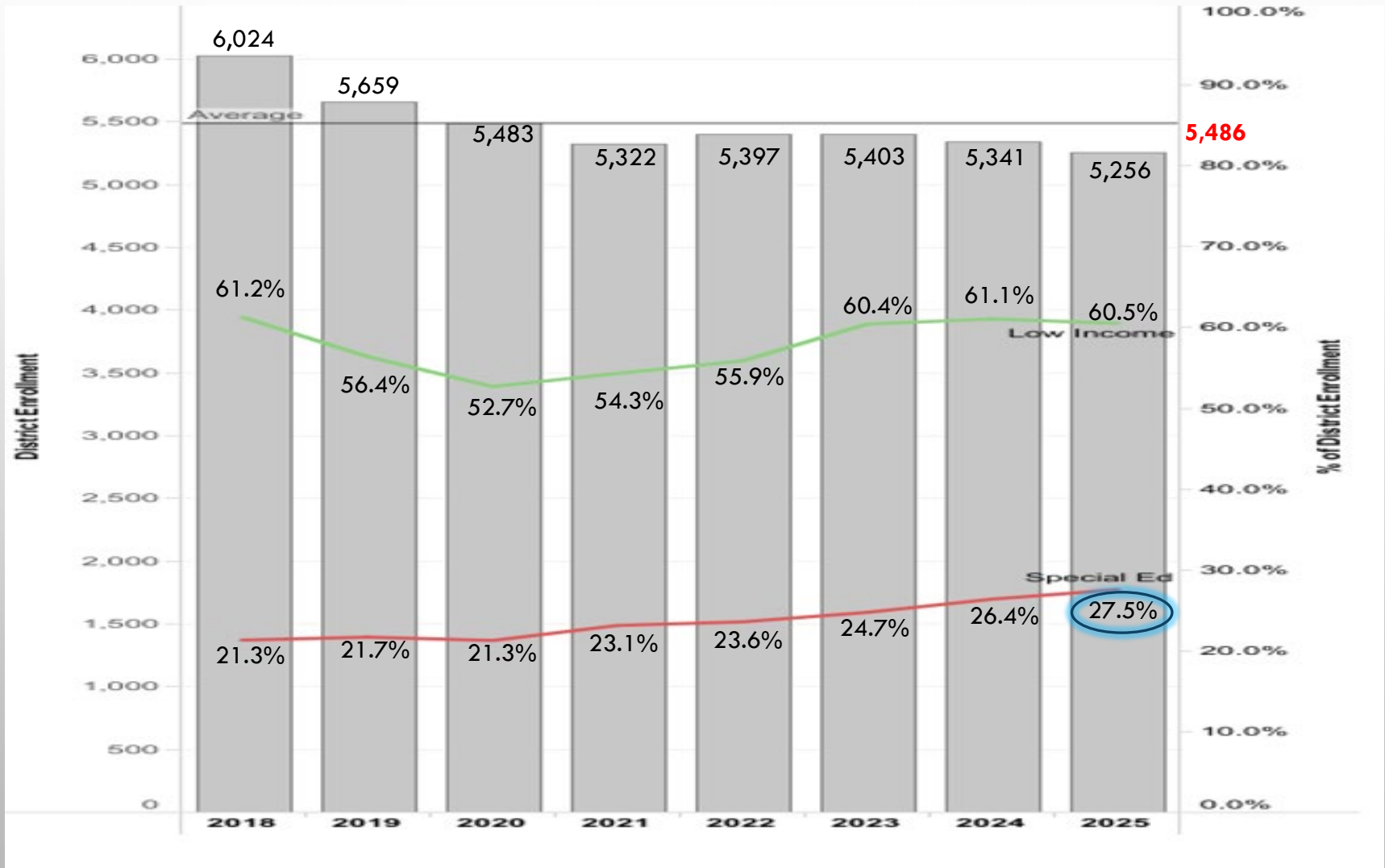
The background of the slide is a light gray gradient. It is decorated with several realistic water droplets of various sizes, some clustered together and others isolated. The droplets have highlights and shadows, giving them a three-dimensional appearance. The word "INFORMATIONAL" is centered in the middle of the slide in a large, bold, black, italicized sans-serif font.

# ***INFORMATIONAL***

# ENROLLMENT BREAKDOWN (DISTRICT LEVEL)

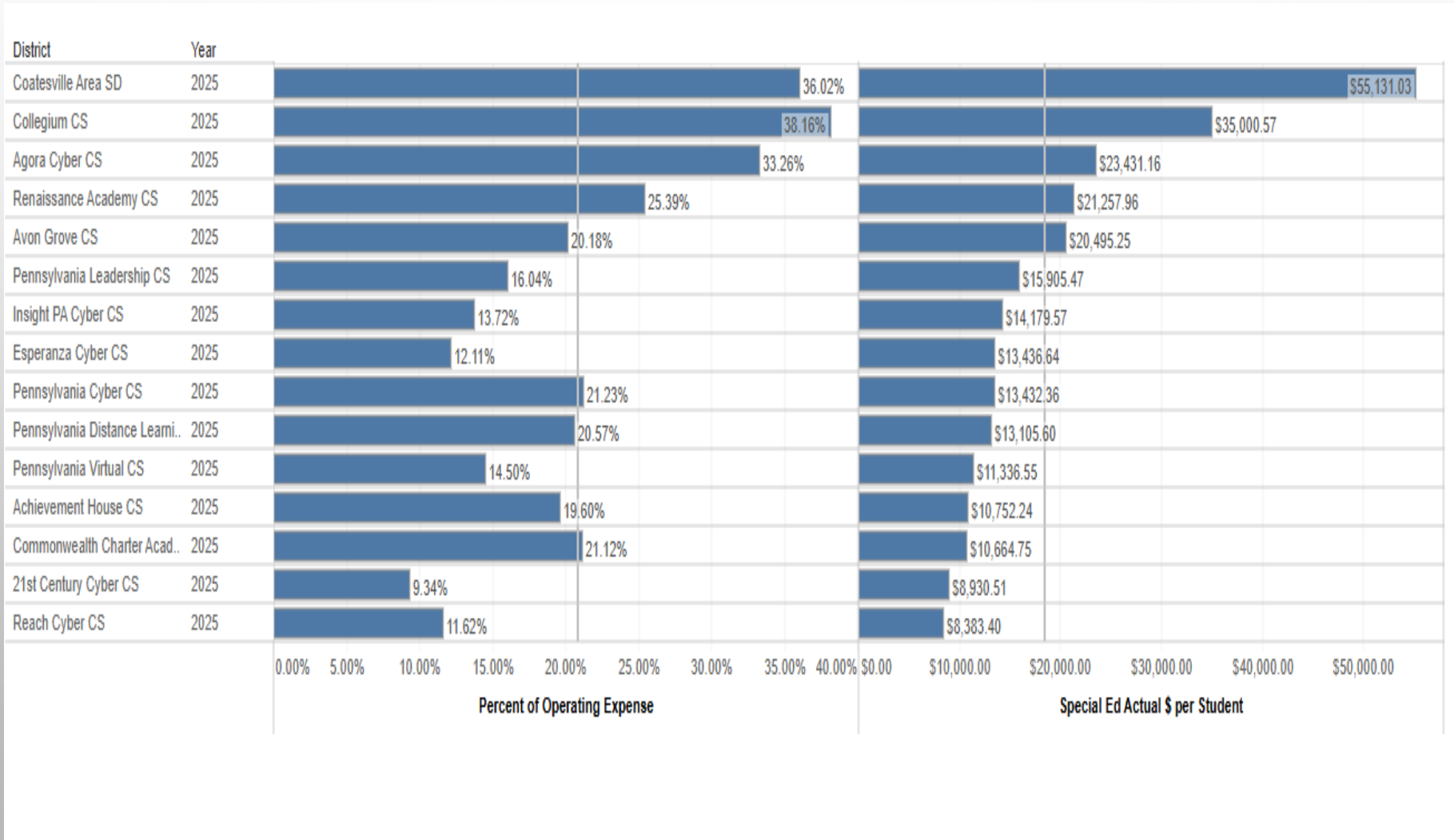
COATESVILLE AREA SCHOOL DISTRICT

SOURCE: PA DOE ENROLLMENT DATA



# Special Education Cost per Student

Source: Pennsylvania Department of Education and Annual Financial Report Data



# FUNDING FOR CHARTER SCHOOLS 2024-2025 SCHOOL YEAR

## NONSPECIAL EDUCATION STUDENTS

TOTAL EXPENDITURES	<b>Budgeted amounts for 2023-2024</b>	<u>\$220,800,000.00</u>	(a)
<i>Minus</i> TOTAL DEDUCTIONS (see page 2)	<b>Title funds, Special Ed, transportation, debt service</b>	<u>\$109,283,942.00</u>	(b)
SELECTED EXPENDITURES (a - b)		<u>\$111,516,058.00</u>	(c)
TOTAL AVERAGE DAILY MEMBERSHIP (ADM)	<u>8,393.419</u>		(d)
<b>FUNDING FOR NONSPECIAL EDUCATION STUDENTS</b> (c / d) (Selected Expenditures per Total ADM for All Charter Schools)		<b>\$13,286.13</b>	(e)

## SPECIAL EDUCATION STUDENTS

1200 SPECIAL EDUCATION EXPENDITURES	<u>\$64,210,179.00</u>	(f)	
<i>Minus</i> SPECIAL EDUCATION DEDUCTIONS (see page 2)	<u>\$1,623,809.00</u>	(g) <b>IDEA and ESSER funds</b>	
SELECTED EXPENDITURES (f - g)	<u>\$62,586,370.00</u>	(h)	
TOTAL AVERAGE DAILY MEMBERSHIP (ADM) <i>multiplied by</i> 0.16 (d x 0.16)	<u>1,342.947</u>	(i.1)	
SPECIAL EDUCATION ADM	<u>2,366.513</u>	(i.2)	
SPECIAL EDUCATION EXPENDITURES <i>divided by</i> 0.16 x TOTAL ADM (h / i.1)	<u>\$46,603.75</u>	(j.1)	
SPECIAL EDUCATION EXPENDITURES <i>divided by</i> SPECIAL EDUCATION ADM (h / i.2)	<u>\$26,446.66</u>	(j.2)	
<b>FUNDING FOR SPECIAL EDUCATION STUDENTS</b> (e + j.1) <b>Brick and Mortar Charter Schools ( and Cyber Charter Schools until 12/31/2024 )</b>		<b>\$59,889.88</b>	(k.1)
<b>FUNDING FOR SPECIAL EDUCATION STUDENTS</b> (lesser of k.1 or e + j.2) <b>Cyber Charter Schools ( after 1/1/2025 )</b>		<b>\$39,732.79</b>	(k.2)

# FUNDING FOR CHARTER SCHOOLS 2024-2025 SCHOOL YEAR

Based on Actual Special Education Percentage

<b>NONSPECIAL EDUCATION STUDENTS</b>		
TOTAL EXPENDITURES	<b>BUDGETED AMOUNTS FOR 2023-2024</b>	\$220,800,000.00 (a)
<i>Minus</i> TOTAL DEDUCTIONS (see page 2)	<b>TITLE FUNDS, SPECIAL ED., TRANSPORTATION, DEBT SERVICE</b>	\$109,283,942.00 (b)
SELECTED EXPENDITURES (a - b)		\$111,516,058.00 (c)
TOTAL AVERAGE DAILY MEMBERSHIP (ADM)	8,393.419 (d)	
<b>FUNDING FOR NONSPECIAL EDUCATION STUDENTS (c / d)</b> (Selected Expenditures per Total ADM for All Charter Schools)		<b>\$13,286.13 (e)</b>

<b>SPECIAL EDUCATION STUDENTS</b>		
1200 SPECIAL EDUCATION EXPENDITURES	\$64,210,179.00 (f)	
<i>Minus</i> SPECIAL EDUCATION DEDUCTIONS (see page 2)	\$1,623,809.00 (g)	<b>IDEA &amp; ESSER FUNDS</b>
SELECTED EXPENDITURES (f - g)	\$62,586,370.00 (h)	
TOTAL AVERAGE DAILY MEMBERSHIP (ADM) <i>multiplied by 0.275 (d x 0.275)</i>	1,342.947 (i.1)	2,308.191
SPECIAL EDUCATION ADM	2,366.513 (i.2)	
SPECIAL EDUCATION EXPENDITURES <i>divided by</i> 0.16 x TOTAL ADM (h / i.1)	\$46,603.75 (j.1)	\$27,114.90
SPECIAL EDUCATION EXPENDITURES <i>divided by</i> SPECIAL EDUCATION ADM (h / i.2)	\$26,446.66 (j.2)	
<b>FUNDING FOR SPECIAL EDUCATION STUDENTS (e + j.1)</b> Brick and Mortar Charter Schools (and Cyber Charter Schools until 12/31/2024)		\$40,401.03
<b>FUNDING FOR SPECIAL EDUCATION STUDENTS (lesser of k.1 or e + j.2)</b> Cyber Charter Schools (after 1/1/2025)		\$39,732.79 (k.2)



**QUESTIONS?**