



# **Area School District**

## **2017 – 2018 Preliminary General Fund Budget**

*Dr. Cathy Taschner, Superintendent*  
*Ronald Kabonick, Business Administrator*  
*Presented: February 14, 2017*

# 2017 – 2018 Preliminary General Fund Budget

	Actual	Budget	Budget	Increase
Summary	2015-2016	2016-2017	2017-2018	(Decrease)
Total Revenue	\$159,477,192	\$153,187,522	\$168,790,501	\$15,602,979
Total Expenditures	\$158,683,545	\$153,187,522	\$168,790,501	
Budget Surplus (Deficit)	\$793,647	\$0	\$0	
Deficit With No Tax Increase			(\$7,910,118)	
Deficit With a Tax Increase at 3.2%			(\$4,943,200)	
Tax Increase Included to Balance the Budget			2.8546	

# 2017 – 2018 Preliminary General Fund Budget

Summary by Object	Description	2015-2016 Actual	2016 - 2017 Budget	2017 - 2018 Budget	Increase (Decrease)
100	Salaries /Wages	\$47,331,177	\$47,708,849	\$47,262,638	-\$446,211
200	Benefits	\$29,958,645	\$30,217,057	\$34,289,445	\$4,072,388
300	Purchased Prof. & Technical Srvs.	\$18,117,401	\$13,330,454	\$17,121,309	\$3,790,855
400	Purchsed Property Services	\$2,683,996	\$2,485,838	\$3,880,968	\$1,395,130
500	Other Purchased Services	\$41,683,794	\$36,785,374	\$43,437,535	\$6,652,161
600	Supplies	\$2,561,460	\$2,923,009	\$3,321,183	\$398,174
700	Property	\$648,756	\$467,020	\$716,906	\$249,886
800	Other Objects	\$7,900,096	\$8,065,969	\$7,783,538	-\$282,431
900	Other Use of Funds	\$7,798,115	\$7,950,335	\$7,512,064	-\$438,271
	Capital Reserve Fund Transfer	\$0	\$1,000,000	\$1,000,000	\$0
	Budgetary Reserve	\$0	\$2,253,617	\$2,464,915	\$211,298
	Totals	\$158,683,441	\$153,187,522	\$168,790,501	\$15,602,979
				Increase	10.19%

# History of Special Education Expenditures

	<b>Actual</b>	<b>Increase</b>	<b>% of</b>	<b>Actual</b>	<b>% of</b>	<b>Actual</b>	<b>% of</b>
	<b>Total 1200's</b>	<b>(Decrease)</b>	<b>Change</b>	<b>Object 300's</b>	<b>Change</b>	<b>Object 500's</b>	<b>Change</b>
2015-2016	\$33,125,906	\$3,579,550	12.12%	\$13,663,213	15.71%	\$10,311,420	27.77%
2014-2015	\$29,546,356	\$3,880,028	15.12%	\$11,808,446	18.53%	\$8,070,396	25.86%
2013-2014	\$25,666,328	\$1,351,221	5.56%	\$9,962,682	11.68%	\$6,412,388	-6.02%
2012-2013	\$24,315,107	(\$979,701)	-3.87%	\$8,920,853	-2.97%	\$6,823,367	-0.47%
2011-2012	\$25,294,808	(\$702,342)	-2.70%	\$9,194,098	4.84%	\$6,855,549	9.73%
2010-2011	\$25,997,150			\$8,769,679		\$6,247,873	

# History of Special Education Revenues

	<b>Actual</b>		<b>Actual</b>		
	<b>Special Education</b>	<b>% of</b>	<b>Special Education</b>	<b>% of</b>	<b>% of</b>
	<b>Expenditures</b>	<b>Change</b>	<b>Subsidy</b>	<b>Change</b>	<b>Expenditures</b>
2015-2016	\$33,125,906	12.12%	\$4,842,613.80	3.06%	14.62%
2014-2015	\$29,546,356	15.12%	\$4,698,833.77	2.77%	15.90%
2013-2014	\$25,666,328	5.56%	\$4,572,123.84	0.12%	17.81%
2012-2013	\$24,315,107	-3.87%	\$4,566,552.98	0.00%	18.78%
2011-2012	\$25,294,808	-2.70%	\$4,566,553.00	0.00%	18.05%
2010-2011	\$25,997,150	4.67%	\$4,566,563.00	-0.55%	17.57%
2009-2010	\$24,836,536	4.75%	\$4,591,878.00	1.11%	18.49%
2008-2009	\$23,711,401	-1.20%	\$4,541,436.36	1.42%	19.15%
2007-2008	\$23,998,264	14.37%	\$4,478,039.00	3.52%	18.66%
2006-2007	\$20,983,530		\$4,325,706.00		20.61%

# 2017 - 2018 Special Education Referendum Exception Calculation

A	B	C	D
	Expenditure Function & Description for Special Education	Actual Amount 2014-2015	Actual Amount for 2015-2016
1	1200 - Special Education Instruction	\$29,546,355.76	\$33,125,905.86
2	Less: 1243 - Gifted Support	\$561,925.82	\$578,649.75
3	2120 - Guidance Services	\$513,801.27	\$556,495.12
4	2140 - Psychological Services	\$278,154.62	\$201,938.25
5	2260 - Instruction and Curriculum Development Services	\$153,505.39	\$179,454.22
6	2350 - Legal Services	\$200,203.72	\$187,377.37
7	2420 - Medical Services	\$200,204.27	\$205,645.83
8	2440 - Nursing Services	\$1,126.70	\$0.00
9	2700 - Student Transportation Services	\$1,506,656.94	\$1,785,969.87
10	Total Special Education Expenditures (Sum of L1 - L9):	\$31,838,082.85	\$35,664,136.77
11	Less: 7271 - Special Education Funding for School Aged Pupils	\$4,698,833.77	\$4,842,613.80
12	Special Education Expenditures minus Revenues (L10 - L11):	\$27,139,249.00	\$30,821,523.00
13	School District's Index for Next Year		0.032
14	Index multiplied by 2014-2015 Net Special Education Expenditures: (L12c*L13d)		\$868,456.00
15	2015-2016 Net Expenditures minus 2014-2015 Net Expenditures: (L12d-L12c)		\$3,682,274.00
16	Allowable Exception: Special Education Expenditures (L15 - L14):		\$2,813,818.00

# 2016 – 2017 Special Education Referendum Exception Calculation

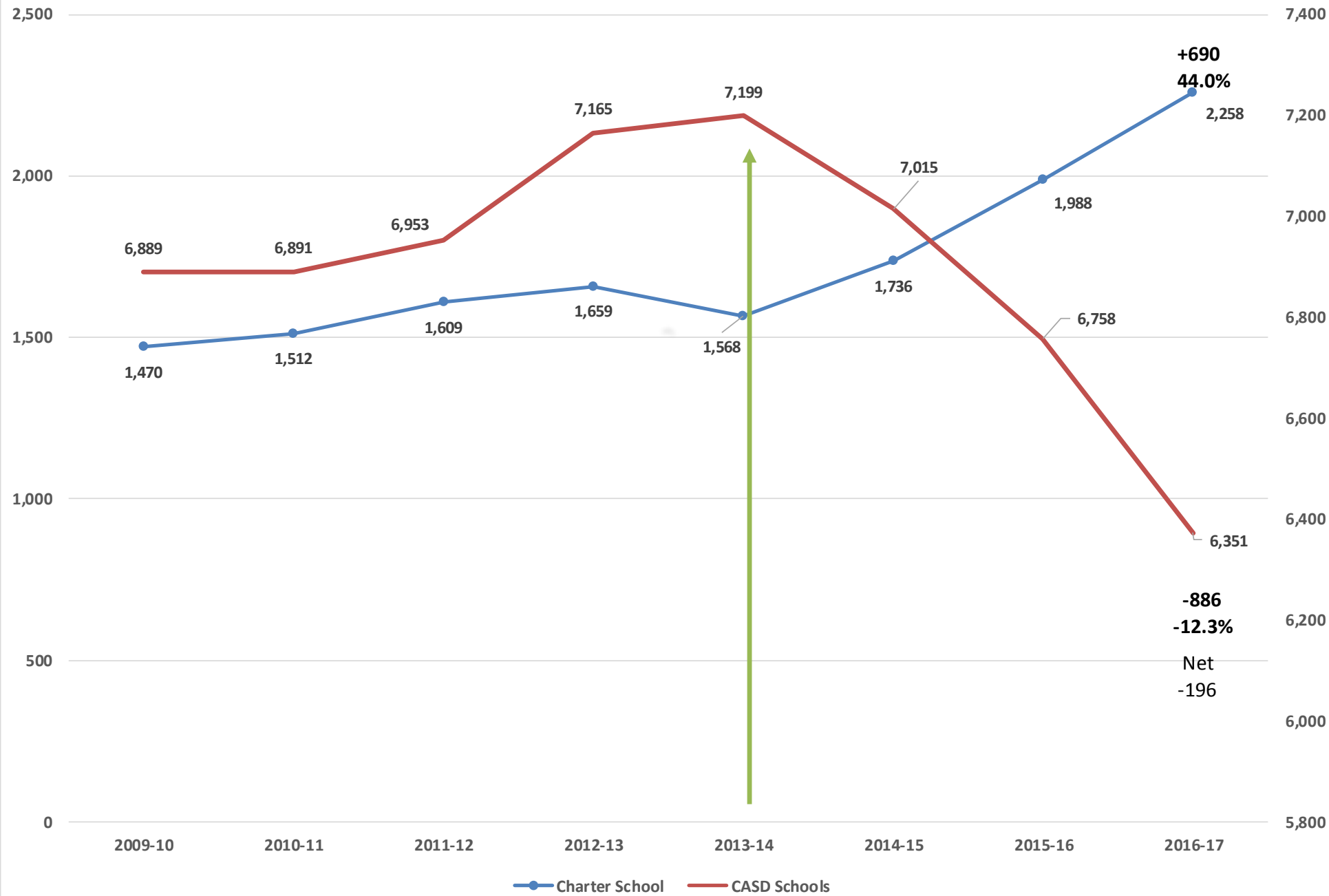
	Expenditure Function & Description for Special Education	Actual Amount 2013-2014	Actual Amount 2014-2015
1	1200 - Special Education Instruction	\$25,666,327.92	\$29,546,355.76
2	Less: 1243 - Gifted Support	\$596,144.88	\$561,925.82
3	2120 - Guidance Services	\$481,894.48	\$513,801.27
4	2140 - Psychological Services	\$230,129.54	\$278,154.62
5	2260 - Instruction and Curriculum Development Services	\$186,173.04	\$153,505.39
6	2350 - Legal Services	\$297,346.48	\$200,203.72
7	2420 - Medical Services	\$150,324.13	\$200,204.27
8	2440 - Nursing Services	\$6,391.90	\$1,126.70
9	2700 - Student Transportation Services	\$1,294,041.65	\$1,506,656.94
10	Total Special Education Expenditures (Sum of L1 - L9):	\$27,716,484.26	\$31,838,082.85
11	Less: 7271 - Special Education Funding for School Aged Pupils	\$4,572,128.34	\$4,698,833.77
12	Special Education Expenditures minus Revenues (L10 - L11):	\$23,144,356.00	\$27,139,249.00
13	School District's Index for Next Year		0.031
14	Index multiplied by 2014-2015 Net Special Education Expenditures:		\$717,475.00
15	2015-2016 Net Expenditures minus 2014-2015 Net Expenditures:		\$3,994,893.00
16	Allowable Exception: Special Education Expenditures (L15 - L14):		\$3,277,418.00

# Special Education Exceptions Summary

2017 - 2018 Special Education Exception (Pending)	\$2,813,818.00
2016 - 2017 Special Education Exception (Did Not Applied)	\$3,277,418.00
Total of 2 Years of Eligible Exceptions	\$6,091,236.00
Net Value of a Mill	\$2,771,008
Millage Equivalent	<b>2.20</b>
Tax Increases	
2016-2017	0.6882
2015-2016	0.7681
2014-2015	0.811
Total 3 Years Tax Increase	<b>2.2673</b>



Enrollment Comparison of Charter Schools to CASD Schools



# Charter Schools Enrollment

DECEMBER 31, 2016 ENROLLMENT					
	Elementary	Secomdary	Total	Regular	Special
Charter School Name	K-6	7-12	Students	Education	Education
21st CENTURY CYBER CS	1	25	26	24	2
ACHIEVEMENT HOUSE CS	0	4	4	3	1
AGORA CYBER CS	14	15	29	24	5
AVON GROVE CS	128	127	255	213	42
CENTRAL PA DIGITAL LEARNING	1	0	1	1	0
CHESTER COUNTY FAMILY ACADEMY CS	28	0	28	25	3
COLLEGIUM CS	1,228	503	1,731	1,446	285
COMMONWEALTH CONNECT. CYBER CS	12	11	23	20	3
PA CYBER CS	9	16	25	19	6
PA DISTANCE LEARNING CS	0	2	2	2	
PA LEADERSHIP CYBER CS	31	75	106	92	14
PA VIRTUAL CYBER CS	10	6	16	15	1
REACH CYBER CS	5	1	6	5	1
RENAISSANCE ACADEMY - EDISON CS	3	3	6	6	0
<b>TOTALS</b>	<b>1,470</b>	<b>788</b>	<b>2,258</b>	<b>1,895</b>	<b>363</b>
Percentage	65.10%	34.90%		83.92%	16.08%
Charter School enrollment Increase (3 yrs. 690)	449	241			

# Calculation of Tuition For Charter School

<b>Total Expenditures</b>	<b>\$146,447,026.40</b>
<b>Minus Deductions from Total Expenditures:</b>	
Federal Funded Expenditures	
Special Education Expenditures	
Nonpublic School Programs	
Adult Education Programs	
Community / Junior College Programs	
Pre-K Counts State Subsiby	
Student Transportation Services	
Facilities Acquisition, Construction and Improvement	
Other Financing Uses	
Ready to Learn Block Grant	
<b>Total Deductions</b>	<b>-\$55,226,318.06</b>
<b>Total Selected Expenditures</b>	<b>\$91,220,708.34</b>
dividend by Average Daily Membership	<b>8,971.551</b>
<b>Tuition for Non Special Education Students</b>	<b>\$10,167.77</b>

# Calculation of Tuition For Charter School

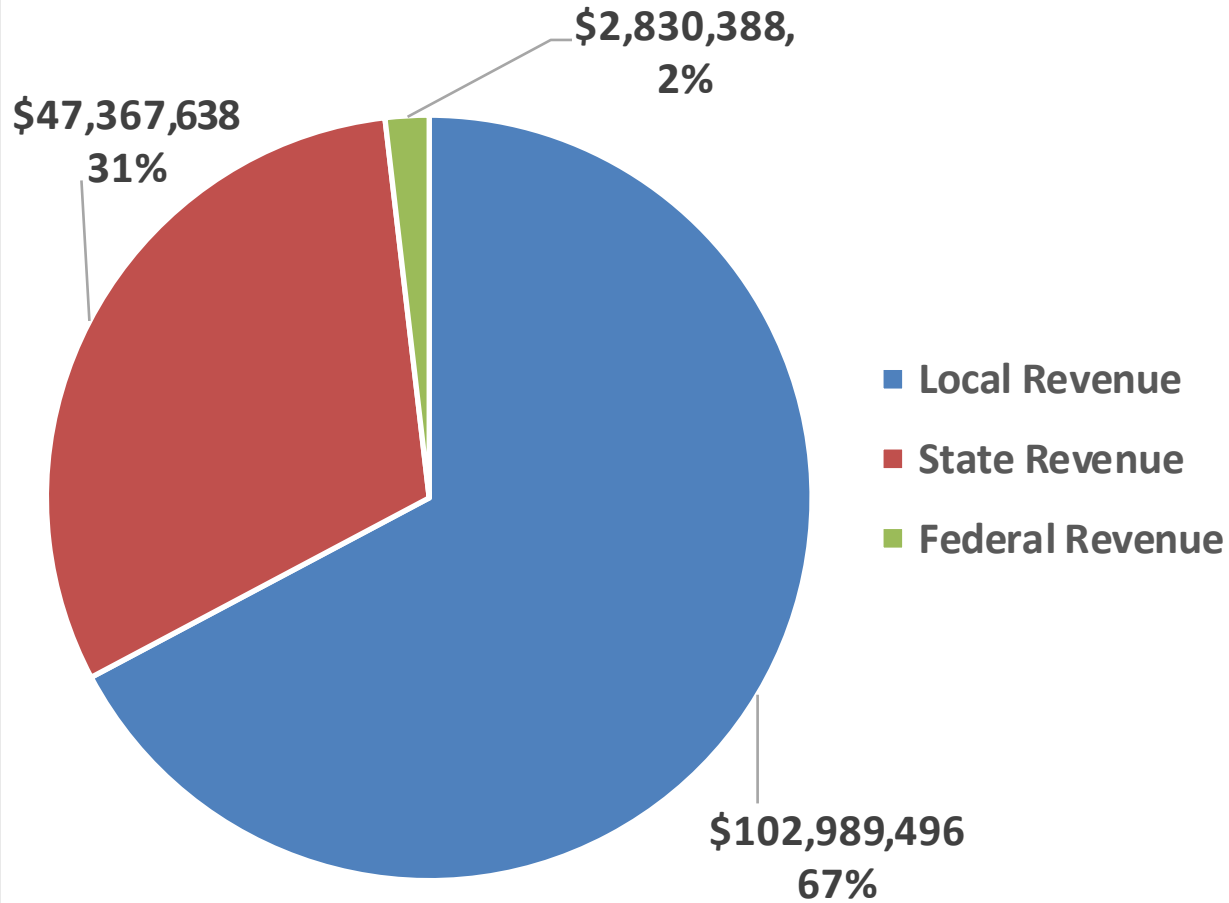
School District	2014-15 Total AFR Expenditures	2014-15 Deductions Nonspecial Education	2014-15 Selected AFR Expenditures Nonspecial Education	2014-15 ADM for PDE-363	2015-16 Funding for Nonspecial Education Students
Coatesville Area SD	\$146,447,026.40	\$55,226,318.02	\$91,220,708.38	8,971.551	\$10,167.77
Salary Increases 2%	\$839,865	\$41,993.27	\$797,872.21		
Retirement Rate Increase 4.44%	\$1,864,501	\$93,225.07	\$1,771,276.30		
Other Benefit Increase 5%	\$725,000	\$36,250.00	\$688,750.00		
Totals	\$149,876,393.25	\$55,397,786.36	\$94,478,606.88	8,971.551	\$10,530.91
Charter School Enrollment					1,895
Charter Schools Expenditure					\$19,267,924.15
					\$19,956,076.72
Increased Tuition					\$688,152.57

# Calculation of Tuition For Charter School

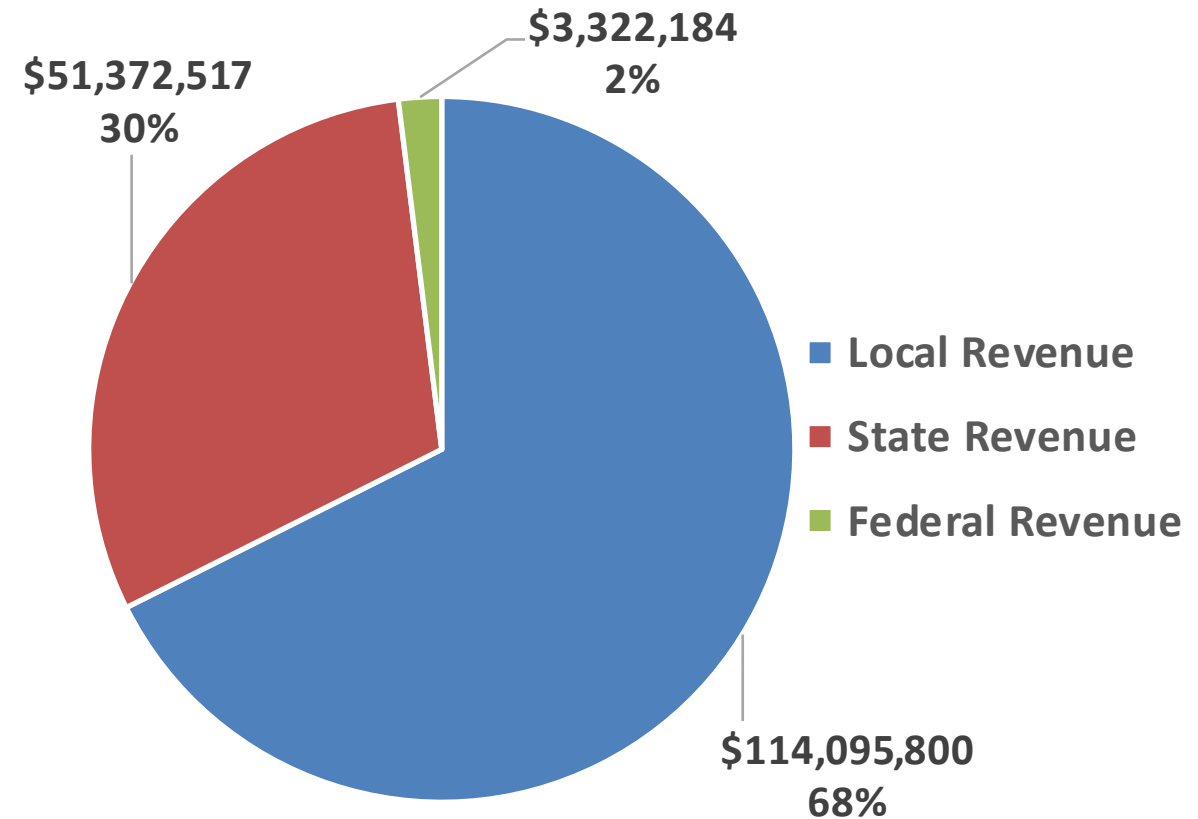
School District	2014-15 Special Education Expenditures (1200)	2014-15 Deductions Special Education	2014-15 Selected AFR Expenditures Special Education	2014-15 ADM x 0.16	2014-15 Selected AFR Expenditures Special Education ÷ (ADM x 0.16)	2015-16 Funding for Special Education Students
Coatesville Area SD	\$29,546,355.76	\$1,706,772.45	\$27,839,583.31	1,435.448	\$19,394.35	\$29,562.12
Salary Increases 2%	\$118,644.78	\$5,932.24	\$112,712.54			
Retirement Rate Increase 4.44%	\$263,391.41	\$13,169.57	\$250,221.84			
Other Benefit Increase 5%	\$25,000.00	\$1,250.00	\$23,750.00			
Totals	\$29,953,391.95	\$1,727,124.26	\$28,226,267.69	1,435.448	\$19,663.73	\$30,194.65
Charter School Enrollment						363
Charter Schools Expenditure						\$10,731,049.56
						\$10,960,656.22
Increased Tuition						\$229,606.66

# Summary of Revenues

## Budget 2016-2017



## Budget 2017-2018



# 2017 – 2018 Preliminary General Fund Budget

Taxable Income Data for Tax Years 2009-2013 (in billions)														
STATE DATA					CHESTER COUNTY DATA					COATESVILLE AREA SCHOOL DISTRICT DATA				
Tax Year	Taxable Income	% of Change	Median Taxable Income	% of Change	Tax Year	Taxable Income	% of Change	Median Taxable Income	% of Change	Tax Year	Taxable Income	% of Change	Median Taxable Income	% of Change
2009	\$294,892,767		\$25,301		2009	\$19,026,363		\$40,978		2009	\$1,376,612		\$35,390	
2010	\$310,368,447	5.25%	\$25,341	0.16%	2010	\$20,174,555	6.03%	\$41,118	0.34%	2010	\$1,403,629	1.96%	\$34,884	-1.43%
2011	\$321,131,114	3.47%	\$26,000	2.60%	2011	\$20,759,114	2.90%	\$41,863	1.81%	2011	\$1,429,405	1.84%	\$35,235	1.01%
2012	\$340,161,668	5.93%	\$26,736	2.83%	2012	\$22,756,589	9.62%	\$42,934	2.56%	2012	\$1,507,508	5.46%	\$35,362	0.36%
2013	\$340,150,055	0.00%	\$27,361	2.34%	2013	\$22,211,602	-2.39%	\$44,072	2.65%	2013	\$1,547,862	2.68%	\$35,419	0.16%
2014	\$357,087,839	4.98%	\$28,242	3.22%	2014	\$23,465,158	5.64%	\$45,866	4.07%	2014	\$1,572,889	1.62%		
Notes:														
Data is from the Department of Revenue's Personal Income Tax Statistics (PIT Booklet) datasets for tax years 2009-2013.														

# Change of Real Estate Assessed Values

School	2007 Assessed Values	2017 Assessed Values	Average Annual % of Change	Assessment Growth
Downingtown	\$4,835,004,847	\$5,418,944,499	1.21%	\$583,939,652
Twin Valley	\$611,805,451	\$673,450,210	1.01%	\$61,644,759
Avon Grove	\$1,732,036,108	\$1,906,176,326	1.01%	\$174,140,218
Great Valley	\$3,346,634,677	\$3,643,060,581	0.89%	\$296,425,904
Coatesville	\$2,711,310,056	\$2,917,158,576	0.76%	\$205,848,520
Octorara	\$636,220,890	\$679,171,222	0.68%	\$42,950,332
Phoenixville	\$1,919,191,624	\$2,046,811,154	0.66%	\$127,619,530
Owen J Roberts	\$2,218,009,018	\$2,345,759,905	0.58%	\$127,750,887
Oxford	\$1,093,224,724	\$1,146,601,339	0.49%	\$53,376,615
Unionville Chadds Ford	\$1,860,335,210	\$1,942,481,910	0.44%	\$82,146,700
West Chester	\$7,530,971,464	\$7,824,511,310	0.39%	\$293,539,846
Tredyffrin Easttown	\$4,791,973,415	\$4,914,912,097	0.26%	\$122,938,682
Springford	\$114,705,700	\$116,292,740	0.14%	\$1,587,040
Kennett	\$2,030,291,064	\$2,021,416,348	-0.04%	-\$8,874,716
Totals	<b>\$35,431,714,248</b>	<b>\$37,596,748,217</b>	0.61%	<b>\$2,165,033,969</b>



Budget History		
Fiscal		% of
Year	Budget	Change
2017-2018 *	\$163,847,301	6.96%
2016-2017	\$153,187,522	2.52%
2015-2016	\$149,420,401	0.42%
2014-2015	\$148,802,429	3.02%
2013-2014	\$144,434,258	4.32%
2012-2013	\$138,455,577	-0.57%
2011-2012	\$139,248,663	-4.92%
2010-2011	\$146,459,924	5.09%
2009-2010	\$139,371,674	2.64%
2008-2009	\$135,781,135	1.32%
2007-2008	\$134,013,182	
* Projected budget with the millage increase at the index of 3.2%.		

# 2017 – 2018 Preliminary General Fund Budget

	Tax Increase		Tax Increase	
Assessed Value	1.0707 Mills *	Tax @ Face Value	2.8546 Mills	Tax @ Face Value
\$1,000	\$1.07	\$34.53	\$2.85	\$36.31
\$40,000	\$42.83	\$1,381.22	\$114.18	\$1,452.58
\$80,000	\$85.66	\$2,762.44	\$228.37	\$2,905.15
\$107,366	\$114.96	\$3,707.40	\$306.49	\$3,898.93
\$120,000	\$128.48	\$4,143.66	\$342.55	\$4,357.73
\$140,000	\$149.90	\$4,834.27	\$399.64	\$5,084.02
\$160,000	\$171.31	\$5,524.88	\$456.74	\$5,810.30
\$200,000	\$214.14	\$6,906.10	\$570.92	\$7,262.88
* At the index of 3.2%			Average Residential Assessed Value	

