

Coatesville Area School District Budget Story

File created on: 1/10/2020

Peer Summary

What enrollment trends exist that may impact future budgets?

How have Revenues changed over time?

How have Expenses by Function changed over time?

How have Expenses by Object changed over time?

What Expense items have grown the most?

Have Revenues...

Coatesville Area SD Budget Prep Story

Peer Summary

District	County	District Enrollment	ELL % of Enrollment	Low Income % of Enrollment
Avon Grove SD	Chester	4,953	8.18%	29.09%
Coatesville Area SD	Chester	5,659	5.81%	56.39%
Downingtown Area SD	Chester	12,938	1.37%	10.46%
Great Valley SD	Chester	4,280	4.86%	15.54%
Kennett Consolidated ..	Chester	4,145	14.74%	43.79%
Octorara Area SD	Chester	2,258	2.97%	37.29%
Owen J Roberts SD	Chester	5,483	0.62%	18.11%
Oxford Area SD	Chester	3,688	8.65%	42.25%
Phoenixville Area SD	Chester	4,002	6.67%	29.19%
Tredyffrin-Easttown SD	Chester	7,058	2.25%	6.67%
Unionville-Chadds Ford..	Chester	3,954	1.16%	6.12%
West Chester Area SD	Chester	11,958	3.97%	15.90%

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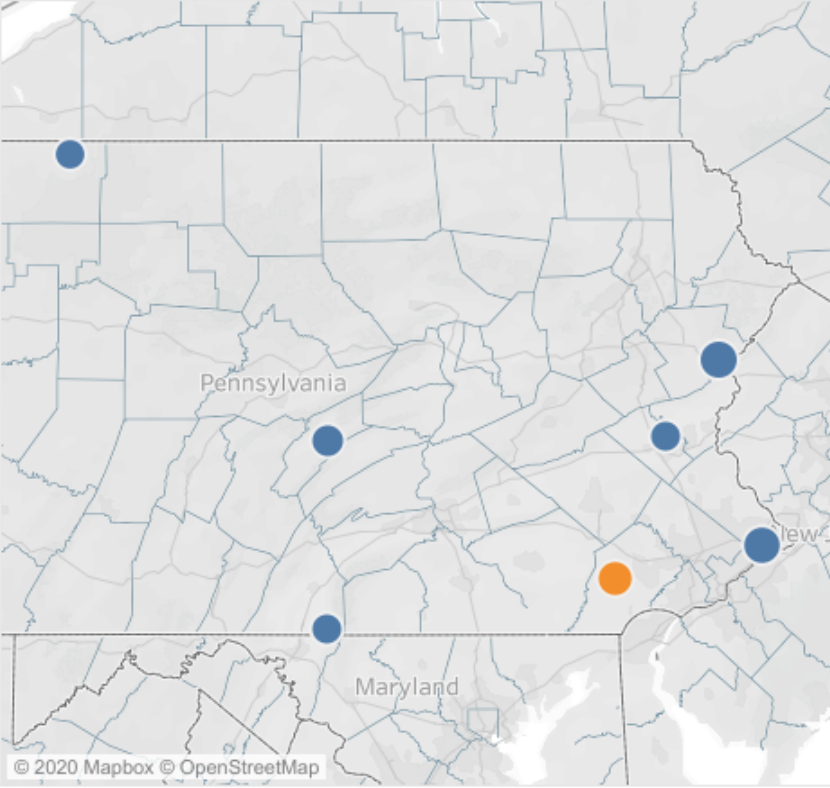
Enrollment Data presented is from 2019.

Peer Summary	What enrollment trends exist that may impact future budgets?	How have Revenues changed over time?	How have Expenses by Function changed over time?	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues...
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Coatesville Area SD Budget Prep Story

Peer Summary

District	County	District Enrollment	ELL % of Enrollment	Low Income % of Enrollment
Bensalem Township SD	Bucks	6,505	9.95%	56.69%
Coatesville Area SD	Chester	5,659	5.81%	56.39%
East Stroudsburg Area ..	Monroe	6,758	1.97%	50.55%
Mifflin County SD	Mifflin	4,898	1.16%	56.53%
Warren County SD	Warren	4,218	0.02%	53.25%
Waynesboro Area SD	Franklin	4,355	0.99%	51.21%
Whitehall-Coplay SD	Lehigh	4,353	6.09%	54.90%

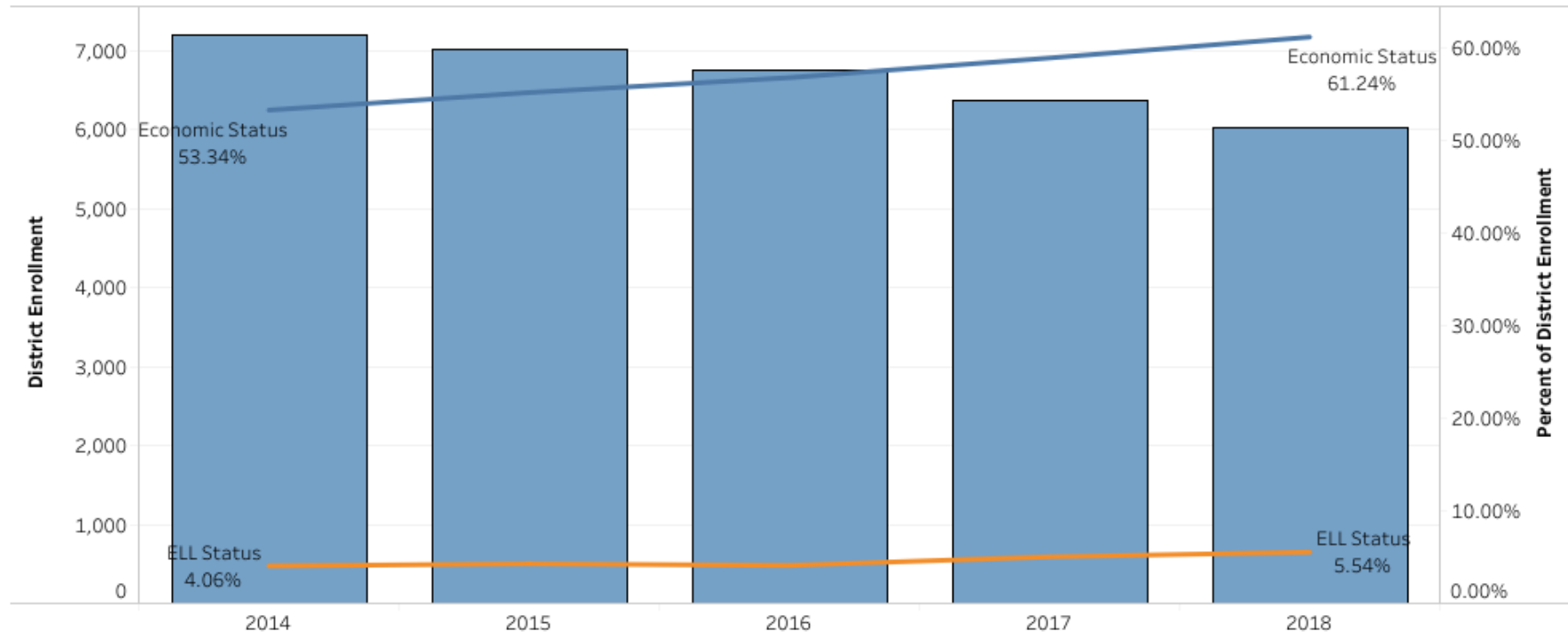


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Coatesville Area SD Budget Prep Story

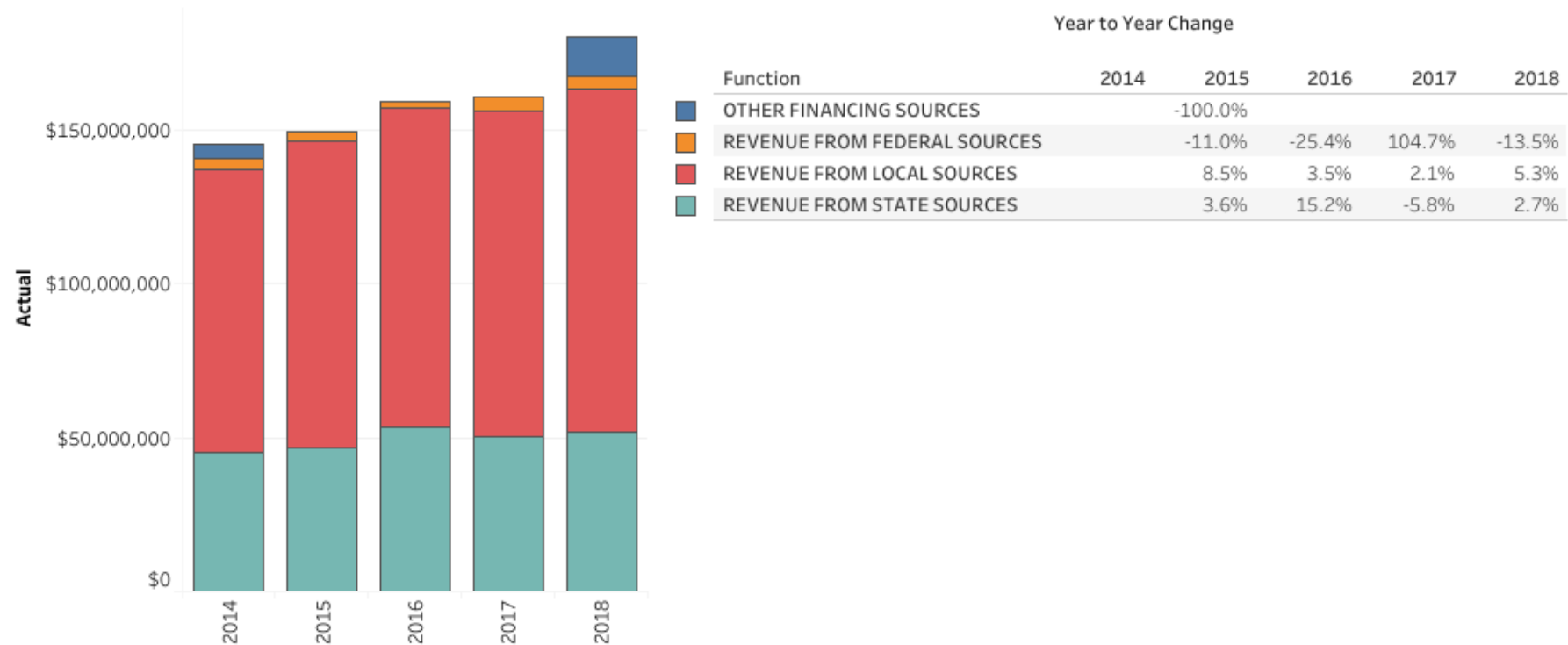
Changes in total enrollment as well as enrollment for subgroups requiring additional support can place demands on the district budget.



Peer Summary	What enrollment trends exist that may impact future budgets?	How have Revenues changed over time?	How have Expenses by Function changed over time?	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues...
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Coatesville Area SD Budget Prep Story

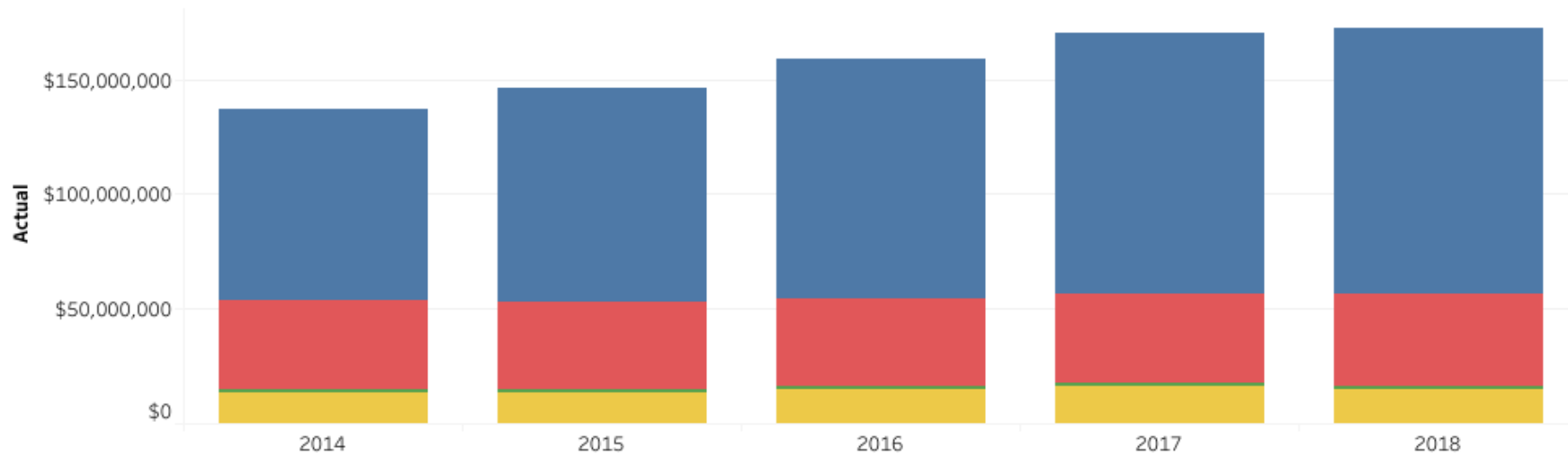
Education in Pennsylvania is funded from a combination of Local, State, and Federal sources. The charts below show how each of these [sources](#) has changed over the last five years.



Peer Summary	What enrollment trends exist that may impact future budgets?	How have Revenues changed over time?	How have Expenses by Function changed over time?	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues and Expenses been in alignment..
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Coatesville Area SD Budget Prep Story

In school district accounting, expenses are categorized in multiple ways. The charts below shows how spending has changed by **function** over the last five years. Functions represent the general operational areas of spending.

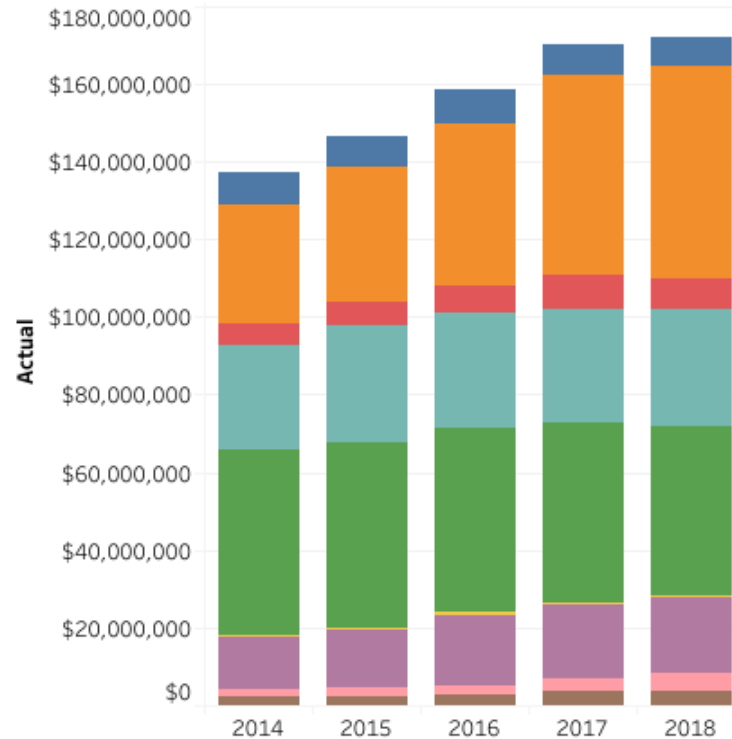


		Year to Year change				
Function		2014	2015	2016	2017	2018
■	INSTRUCTION		11.68%	11.89%	8.75%	2.04%
■	OPERATION OF NON-INSTRUCTIONAL SERVICES		-10.33%	-3.00%	9.17%	-2.14%
■	OTHER EXPENDITURES AND FINANCING USES		-0.08%	12.79%	7.89%	-9.94%
■	SUPPORT SERVICES		-0.92%	-1.47%	2.72%	3.68%

What enrollment trends exist t..	How have Revenues changed over time?	How have Expenses by Function changed over time?	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues and Expenses been in alignment?	How have Revenue budgets performed?
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Coatesville Area SD Budget Prep Story

In school district accounting, expenses are categorized in multiple ways. The charts below shows how spending has changed by **object** over the last five years. Objects represent the types of expenses.

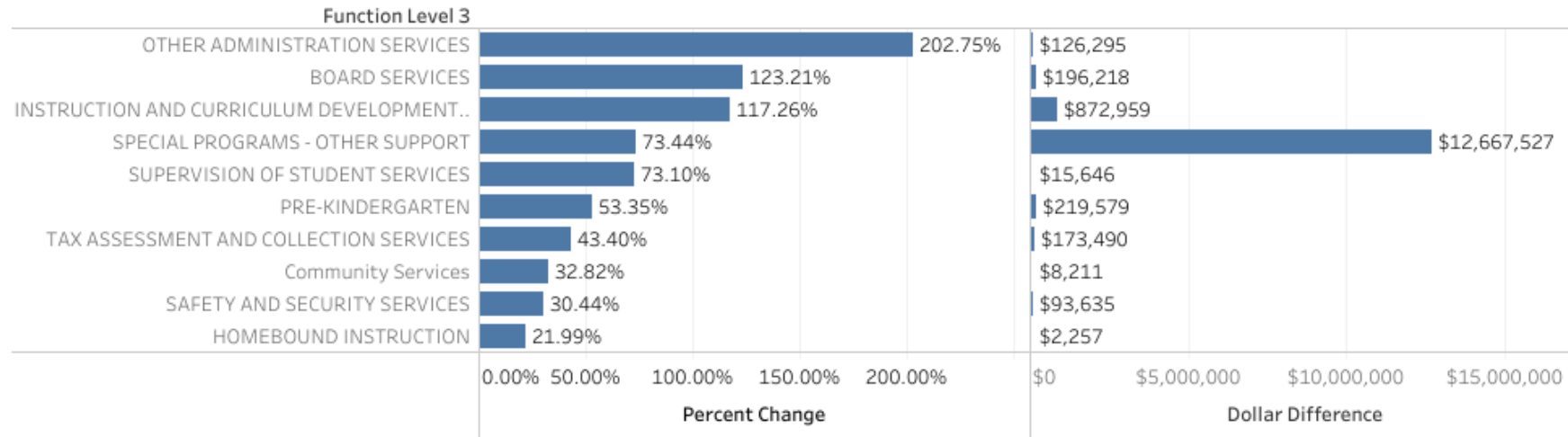


Object	Year				
	2014	2015	2016	2017	2018
OTHER OBJECTS		-2.8%	11.4%	-8.0%	-4.1%
OTHER PURCHASED SERVICES		12.4%	20.1%	23.2%	6.8%
OTHER USES OF FUNDS		5.7%	17.0%	28.6%	-13.6%
PERSONNEL SERVICES - EM..		12.1%	-0.6%	-3.5%	4.5%
PERSONNEL SERVICES - SAL..		1.1%	-1.2%	-1.3%	-7.2%
PROPERTY		-59.3%	149.6%	-82.8%	9.3%
PURCHASED PROFESSIONAL ..		8.9%	22.6%	5.1%	3.8%
PURCHASED PROPERTY SER..		27.9%	13.6%	27.5%	36.8%
SUPPLIES		9.9%	3.5%	42.0%	5.9%

How have Revenues changed over ..	How have Expenses by Function changed over time?	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues and Expenses been in alignment?	How have Revenue budgets performed?	How have Expense budgets performed?
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Coatesville Area SD Budget Prep Story

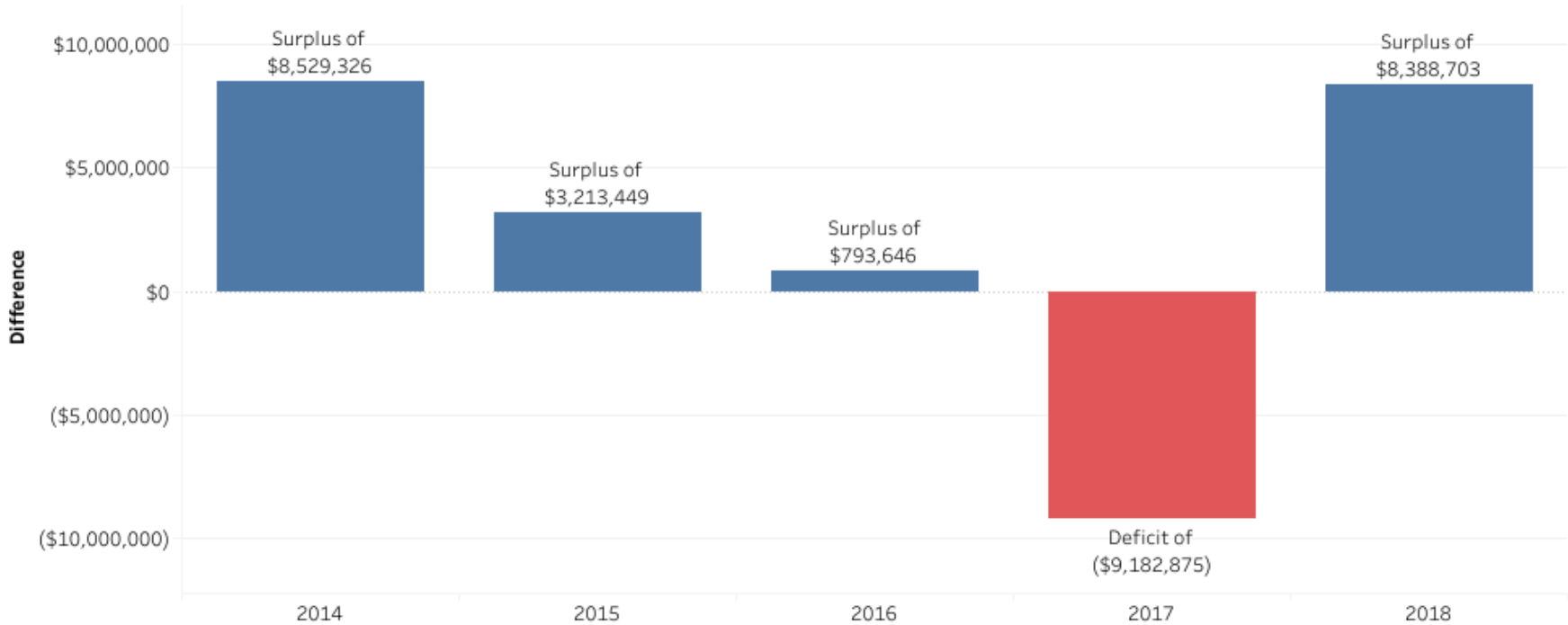
The ten functions below had the highest percentage increase in spending from 2017 to 2018 in the Operating Fund. The right-hand column shows the dollar amount of the increase over that same time period. Line-items without an amount for both 2017 and 2018 are not displayed.



How have Expenses by Function chan..	How have Expenses by Object changed over time?	What Expense items have grown the most?	Have Revenues and Expenses been in alignment?	How have Revenue budgets performed?	How have Expense budgets performed?	Which Revenue accounts have exceeded the bu..
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Coatesville Area SD Budget Prep Story

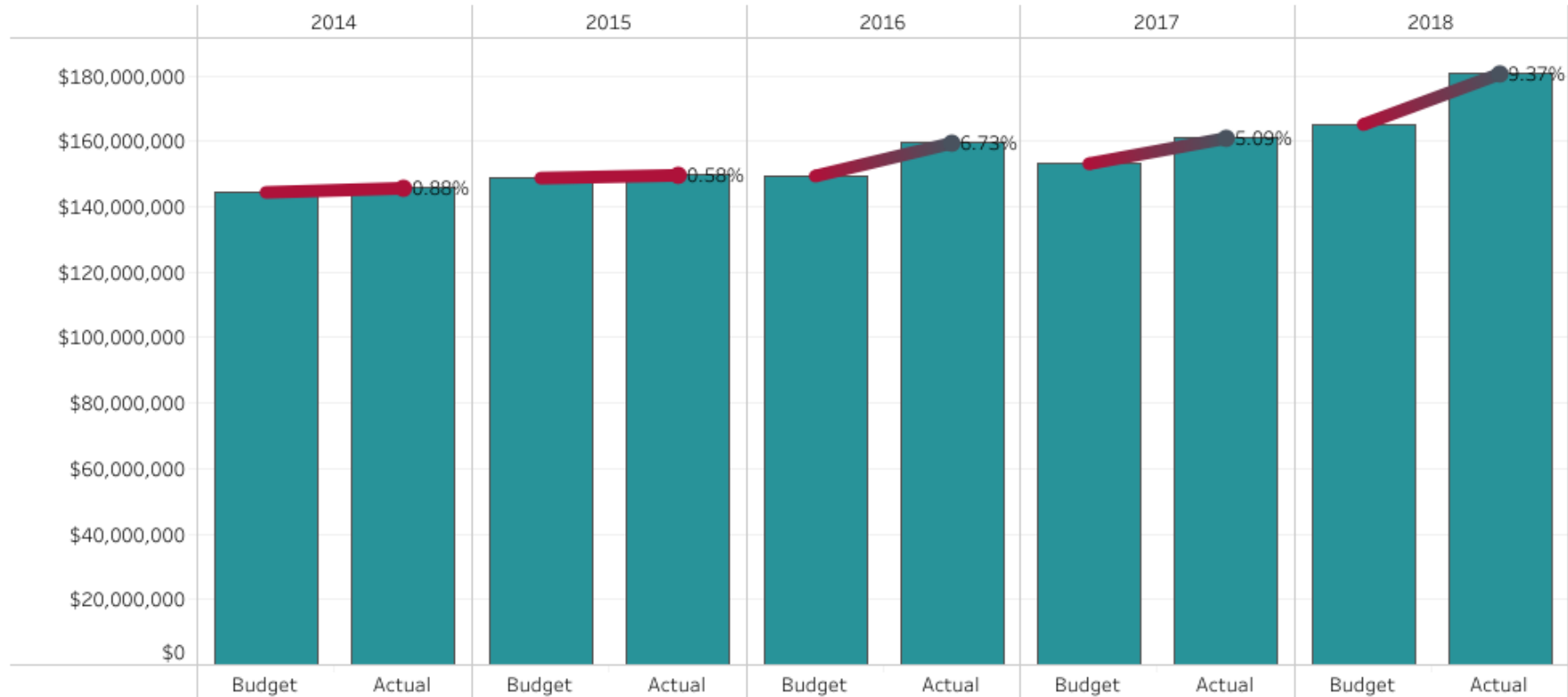
Keeping revenues and expenses aligned is a key to solid financial health. The chart below shows the net of revenues and expenses for the last five years. Revenues greater than expenses will be shown as blue surpluses while expenses greater than revenues are red deficits.



How have Expenses by Object chang..	What Expense items have grown the most?	Have Revenues and Expenses been in alignment?	How have Revenue budgets performed?	How have Expense budgets performed?	Which Revenue accounts have exceeded the budget the most?	Which Revenue accounts have fallen short of th..
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Coatesville Area SD Budget Prep Story

Revenue Budget vs Actual Trend



What Expense items have grown the mo..

Have Revenues and Expenses been in alignment?

How have Revenue budgets performed?

How have Expense budgets performed?

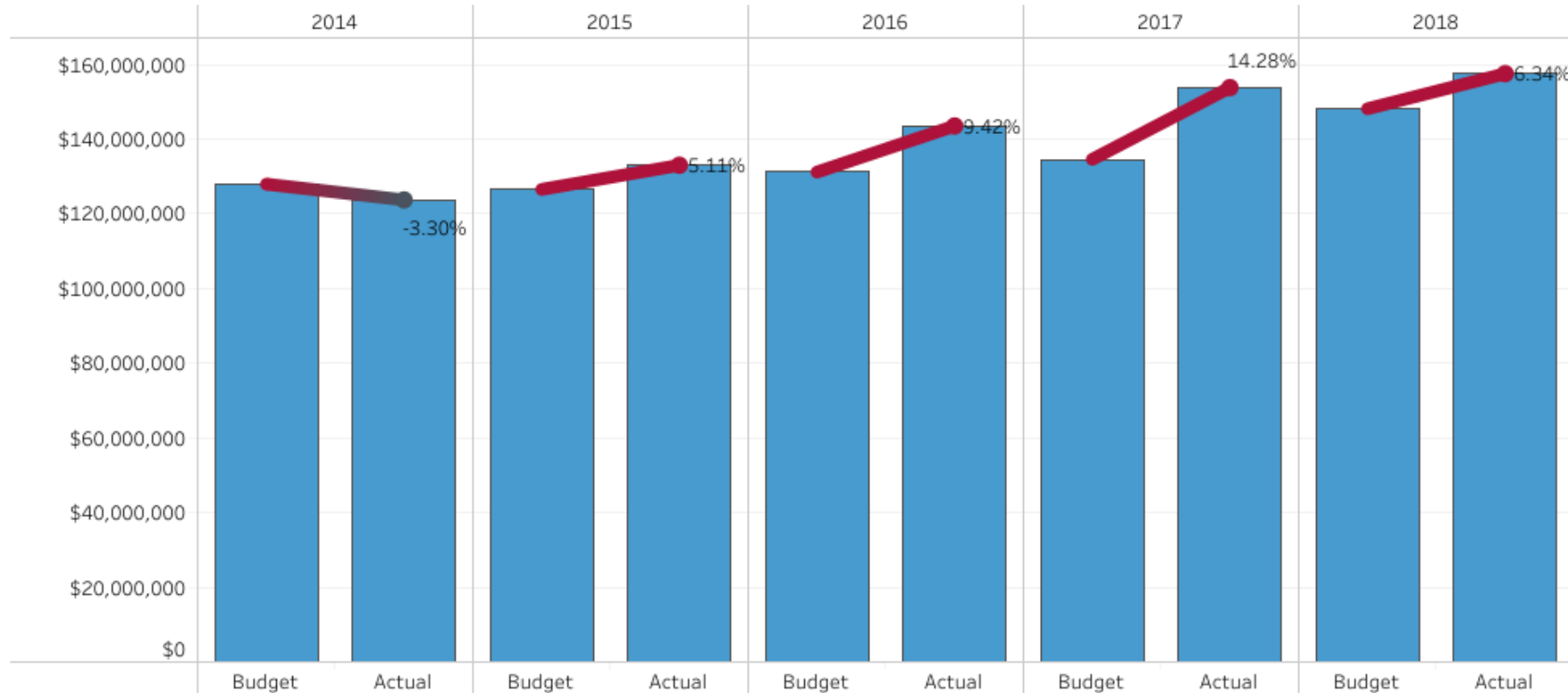
Which Revenue accounts have exceeded the budget the most?

Which Revenue accounts have fallen short of the budget?

Which Expense accounts were the most over bu..

Coatesville Area SD Budget Prep Story

Expense Budget vs Actual Trend



Have Revenues and Expenses been in align..	How have Revenue budgets performed?	How have Expense budgets performed?	Which Revenue accounts have exceeded the budget the most?	Which Revenue accounts have fallen short of the budget?	Which Expense accounts were the most over budget?	Which Expense accounts under spend the budge..
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Coatesville Area SD Budget Prep Story

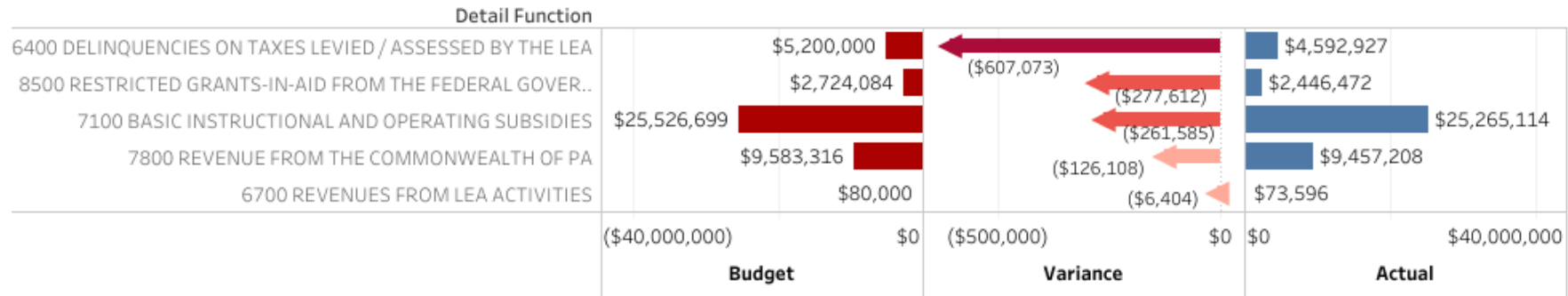
The 2018 Revenue accounts that have exceeded the budget the most.

Detail Function			
	Budget	Variance	Actual
9100 SALE OF BONDS	\$0	\$13,307,553	\$13,307,553
8800 MEDICAL ASSISTANCE (MA) REIMBURSEMENTS	\$598,100	\$1,058,026	\$1,656,126
6100 TAXES LEVIED / ASSESSED BY THE LEA	\$103,033,932	\$966,464	\$104,000,396
7300 REVENUES FOR NON-EDUCATIONAL PROGRAMS	\$10,500,210	\$544,603	\$11,044,813
7200 REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	\$4,795,194	\$257,233	\$5,052,427
6500 EARNINGS ON INVESTMENTS	\$248,086	\$253,108	\$501,194
6900 OTHER REVENUE FROM LOCAL SOURCES	\$685,202	\$214,212	\$899,414
6800 REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH FUNDS	\$1,085,000	\$137,851	\$1,222,851
8600 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH ..	\$0	\$12,656	\$12,656
7500 STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	\$1,104,927	\$5,098	\$1,110,025
	(\$200,000,000)	\$0	\$0
		\$10,000,000	\$200,000,000

How have Revenue budgets perf..	How have Expense budgets performed?	Which Revenue accounts have exceeded the budget the most?	Which Revenue accounts have fallen short of the budget?	Which Expense accounts were the most over budget?	Which Expense accounts under spend the budget?	How has per student spending changed?
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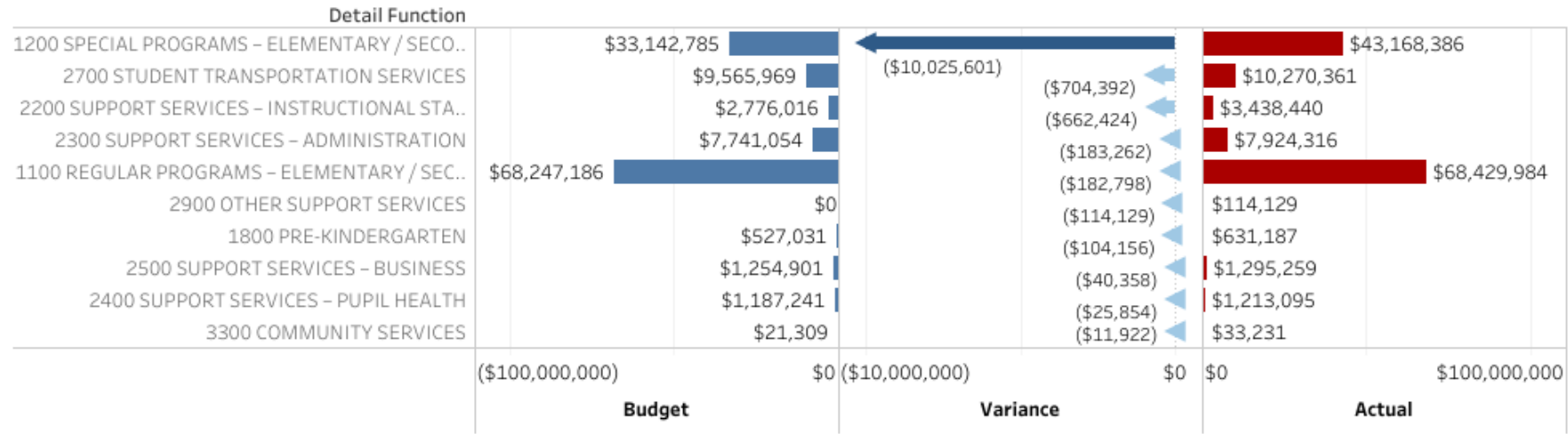
The 2018 Revenue accounts with the largest budget shortfalls.



How have Expense budgets perf..	Which Revenue accounts have exceeded the budget the most?	Which Revenue accounts have fallen short of the budget?	Which Expense accounts were the most over budget?	Which Expense accounts under spend the budget?	How has per student spending changed?	How does per student spending compare?
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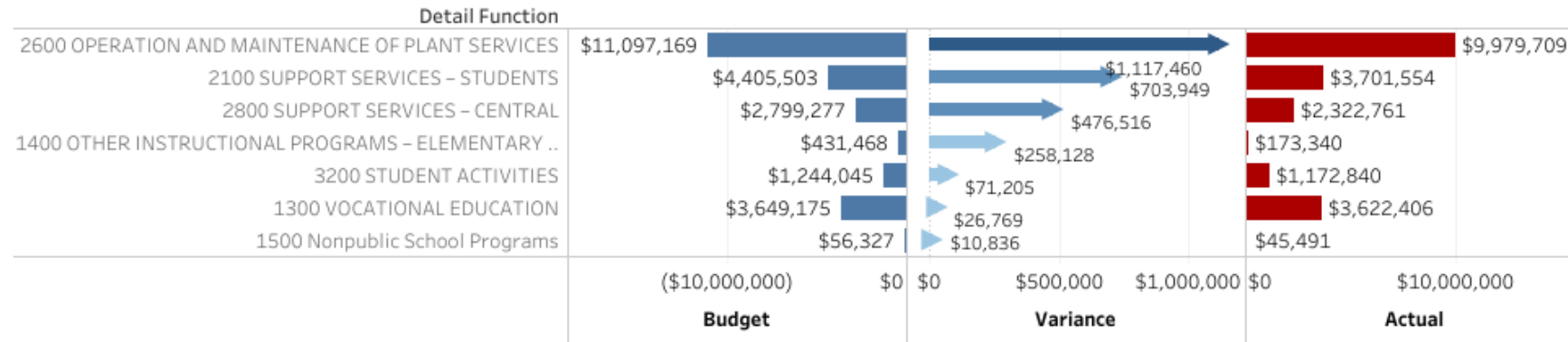
The 2018 **Expense** accounts that were the most **over** budget.



Which Revenue accounts hav..	Which Revenue accounts have fallen short of the budget?	Which Expense accounts were the most over budget?	Which Expense accounts under spend the budget?	How has per student spending changed?	How does per student spending compare?	In what functional areas is our spending ..
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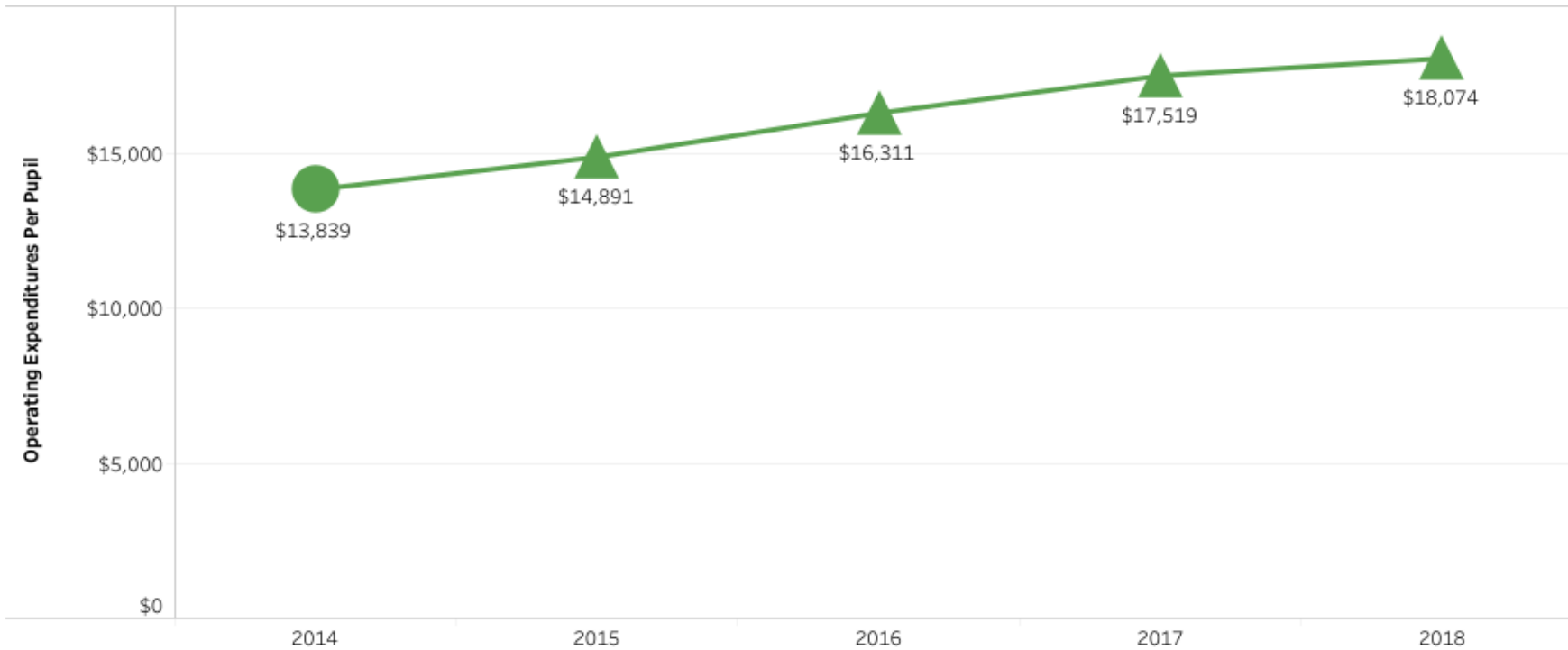
The 2018 **Expense** accounts that were the most **under** budget.



Which Revenue accounts hav..	Which Expense accounts were the most over budget?	Which Expense accounts under spend the budget?	How has per student spending changed?	How does per student spending compare?	In what functional areas is our spending most above our peers?	In what functional areas is our spending ..
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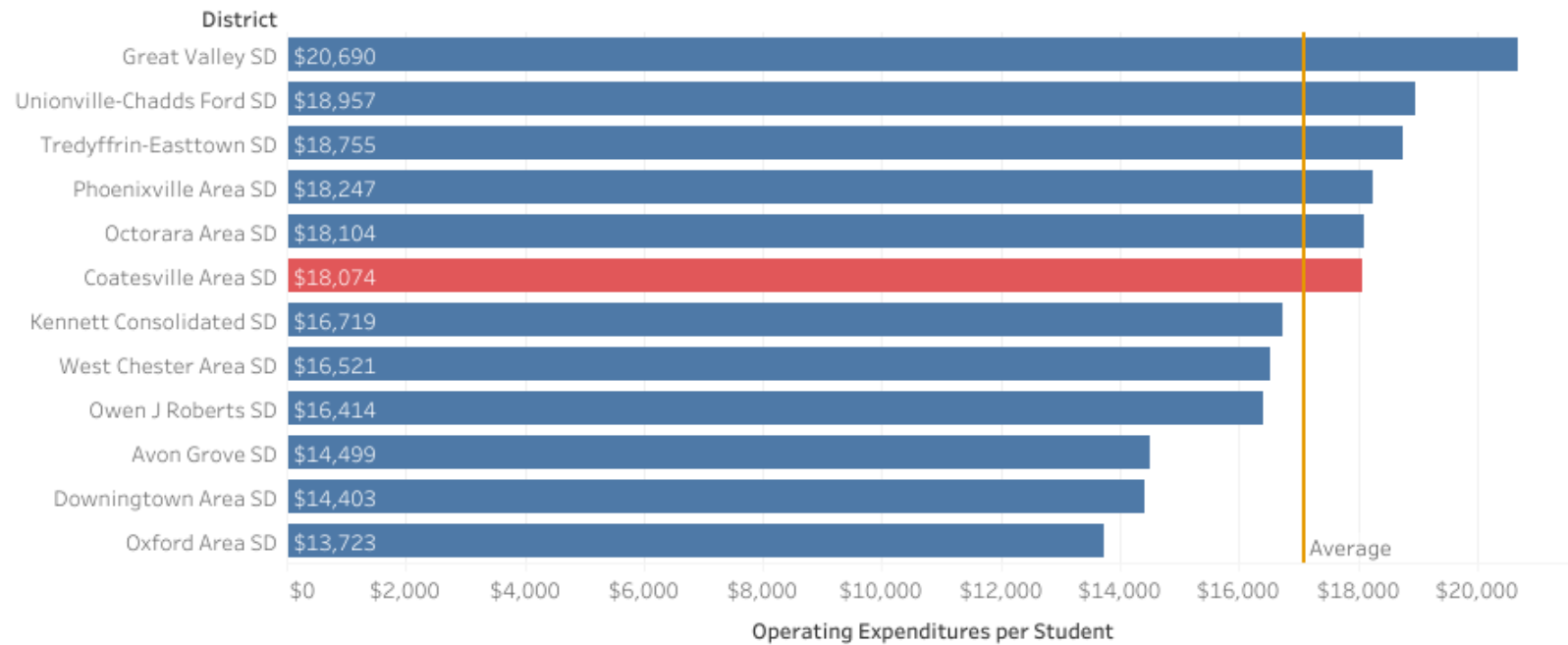
Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student trend for the last five years.



Which Expense accounts were the most over..	Which Expense accounts under spend the budget?	How has per student spending changed?	How does per student spending compare?	In what functional areas is our spending most above our peers?	In what functional areas is our spending most below our peers?	Data Notes
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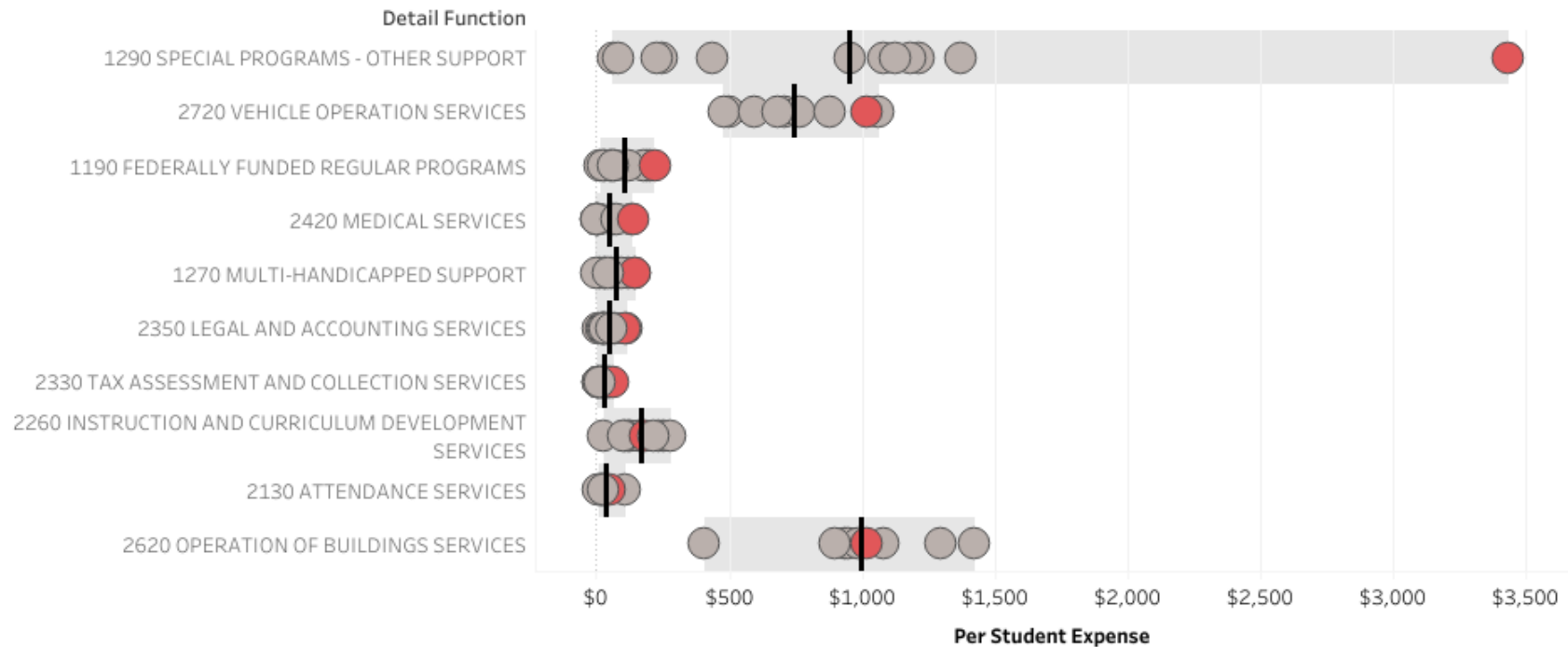
Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2018 compared to its peers.



Which Expense accounts under spend the budget?	How has per student spending changed?	How does per student spending compare?	In what functional areas is our spending most above our peers?	In what functional areas is our spending most below our peers?	Data Notes
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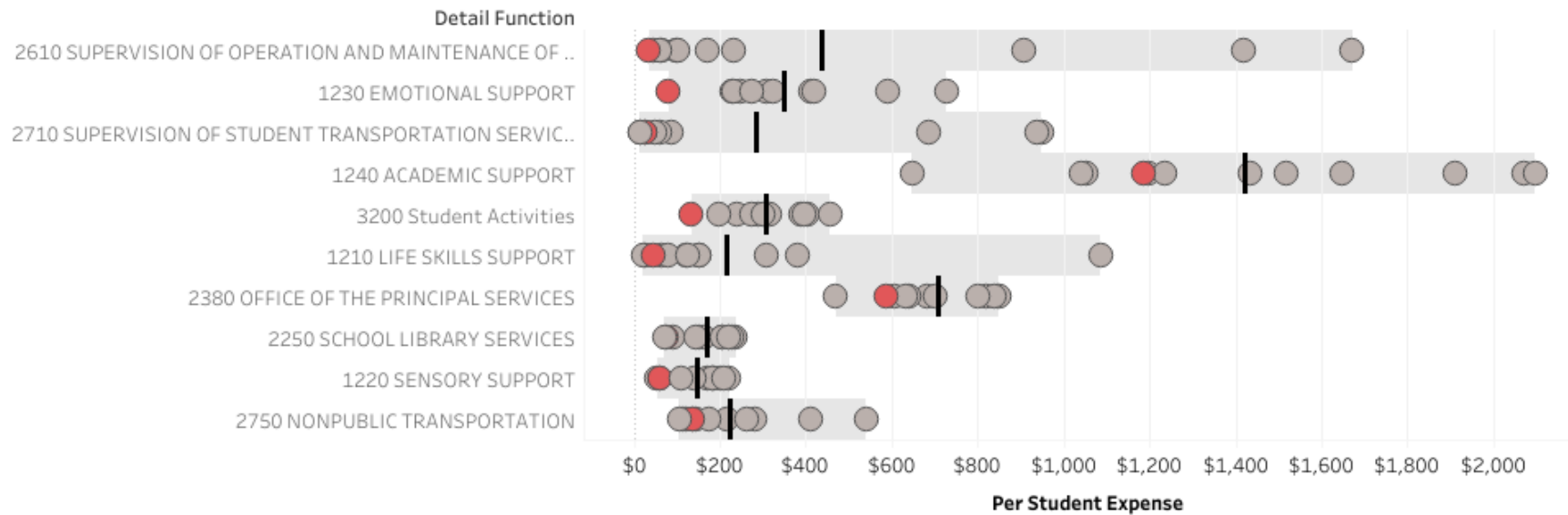
The functional areas in 2018 where our per student spending is most above the average for this peer group. The district is represented by the red circle and each peer district by a gray circle.



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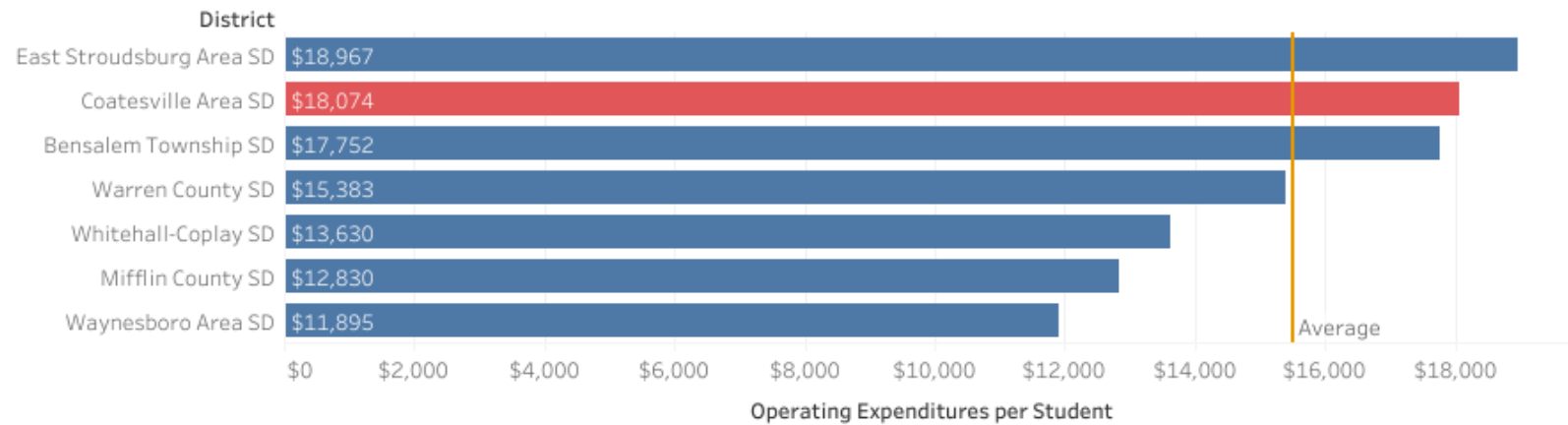
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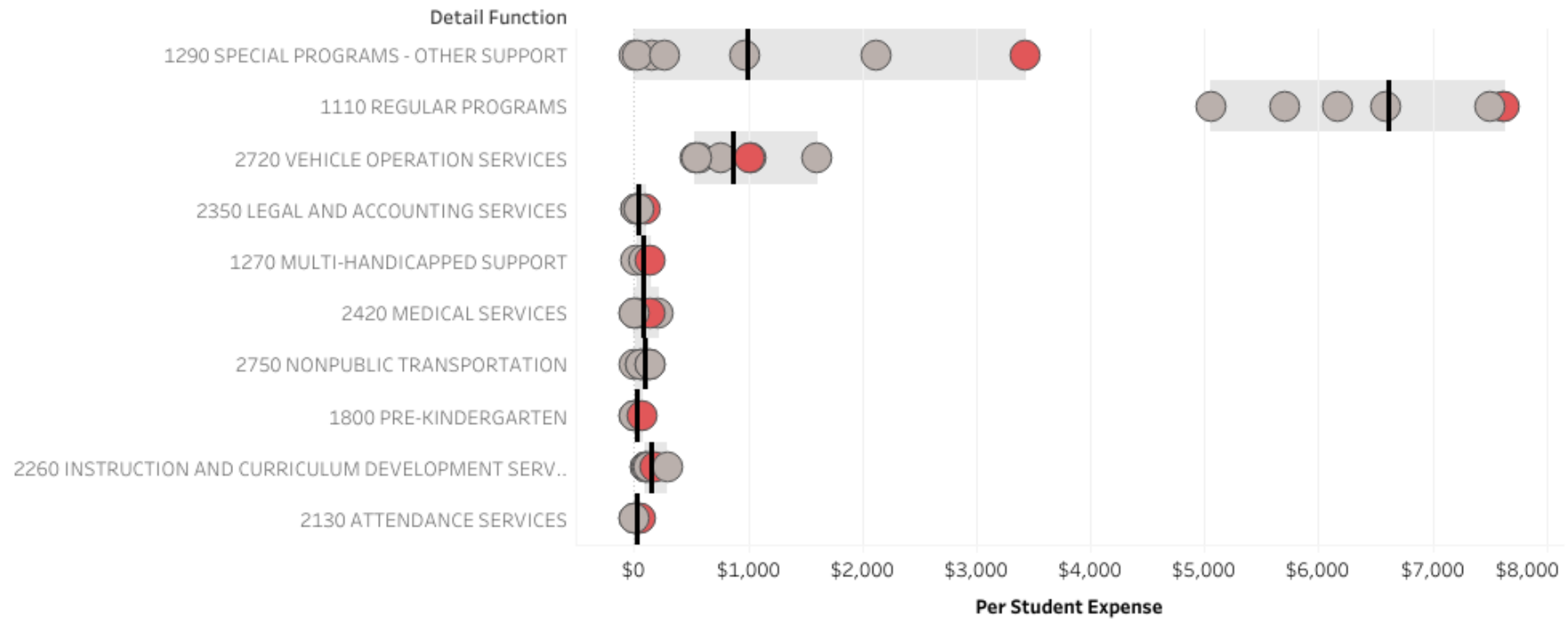
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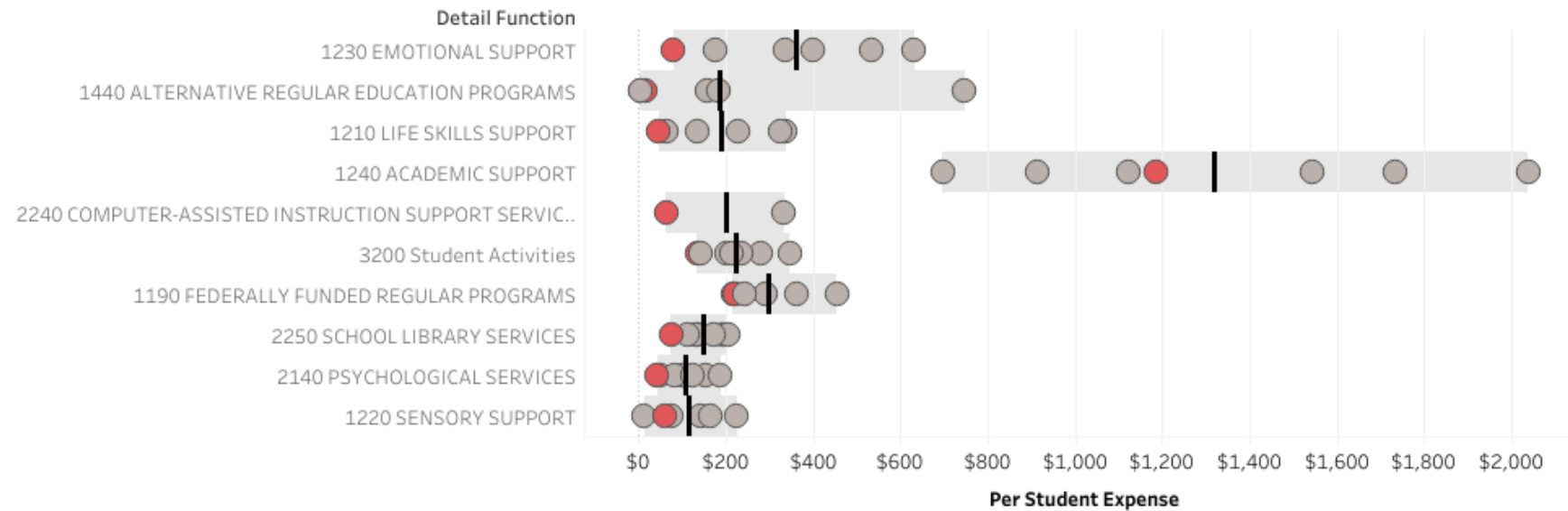
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Data Notes

Financial data consists of Annual Financial Report (AFR) data obtained from PDE:
ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Enrollment data consists of October 1st counts obtained from the Pennsylvania Department of Education (PDE):
<http://www.education.pa.gov/Data-and-Statistics/Pages/Enrollment%20Reports%20and%20Projections.aspx#tab-1>.

5Sight Home page: <https://5share.com/5sight/home.html>