



# *Coatesville Area School District*

## **Finance Committee**

*Budget Planning*

*November 8, 2022*



# COATESVILLE AREA SCHOOL DISTRICT - BUDGET TIMELINE 2023-2024

November

Discussions regarding Opt-Out Resolution or use of Act 1 process and possible Referendum Exceptions.

January

Board either: (1) Adopts Opt-Out Resolution or (2) Makes Preliminary Budget available for Public inspection.

February

Preliminary Draft of Budget if Opt-Out is selected.

March

Deadline for Homeowners to file Homestead Application.  
Deadline to File for Referendum Exceptions.

April

Approval of Proposed Budget if Opt-Out is selected

June

Final Budget Adopted

# Roadmap for Budget Development

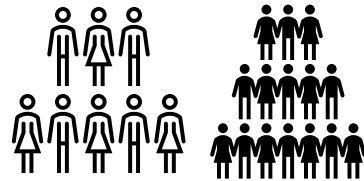
1

**Project the number of students**



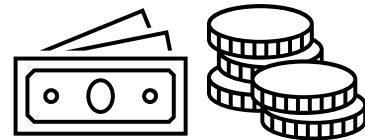
2

**Determine personnel requirements**



3

**Estimate expenditures**



4

**Estimate revenues**



5

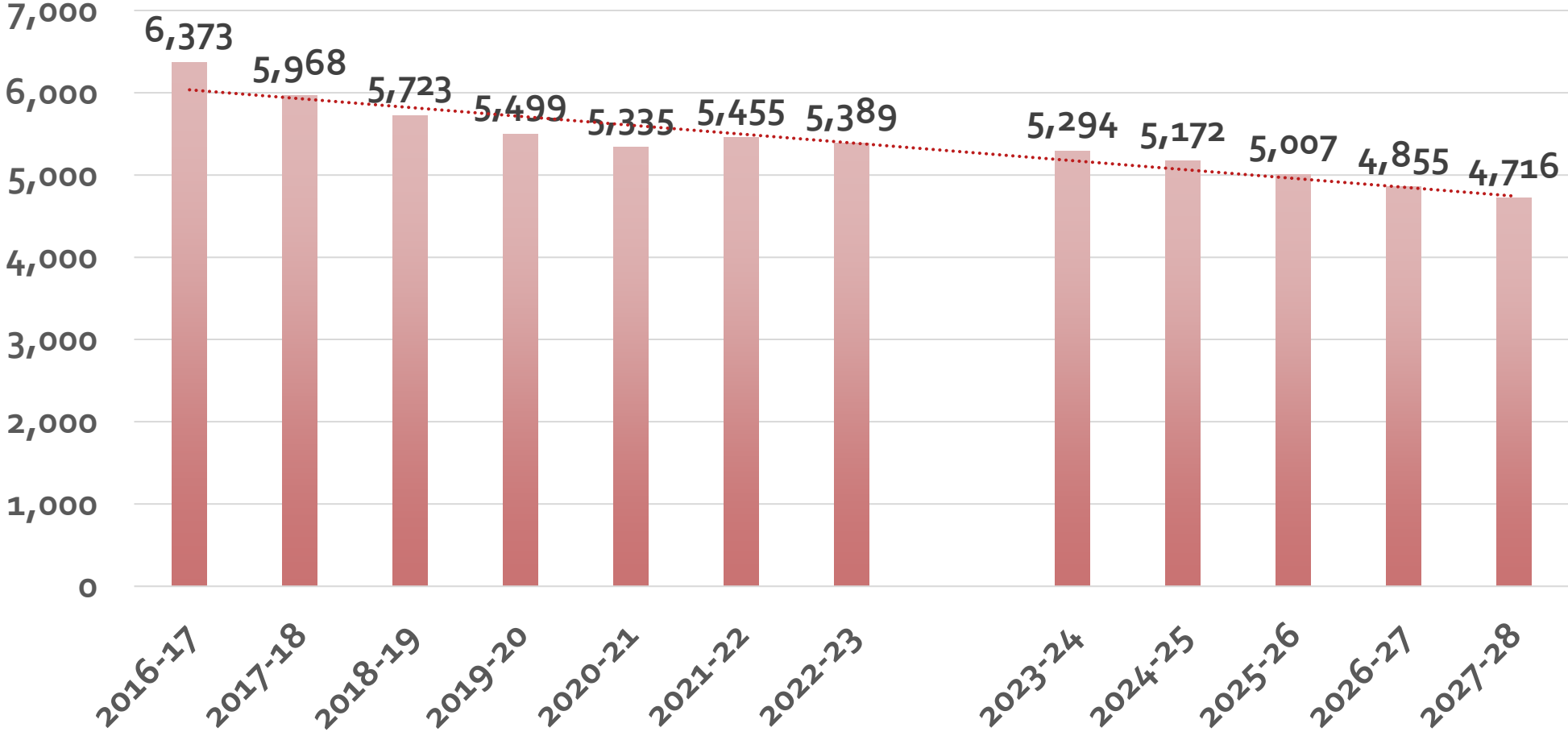
**Balance the budget**



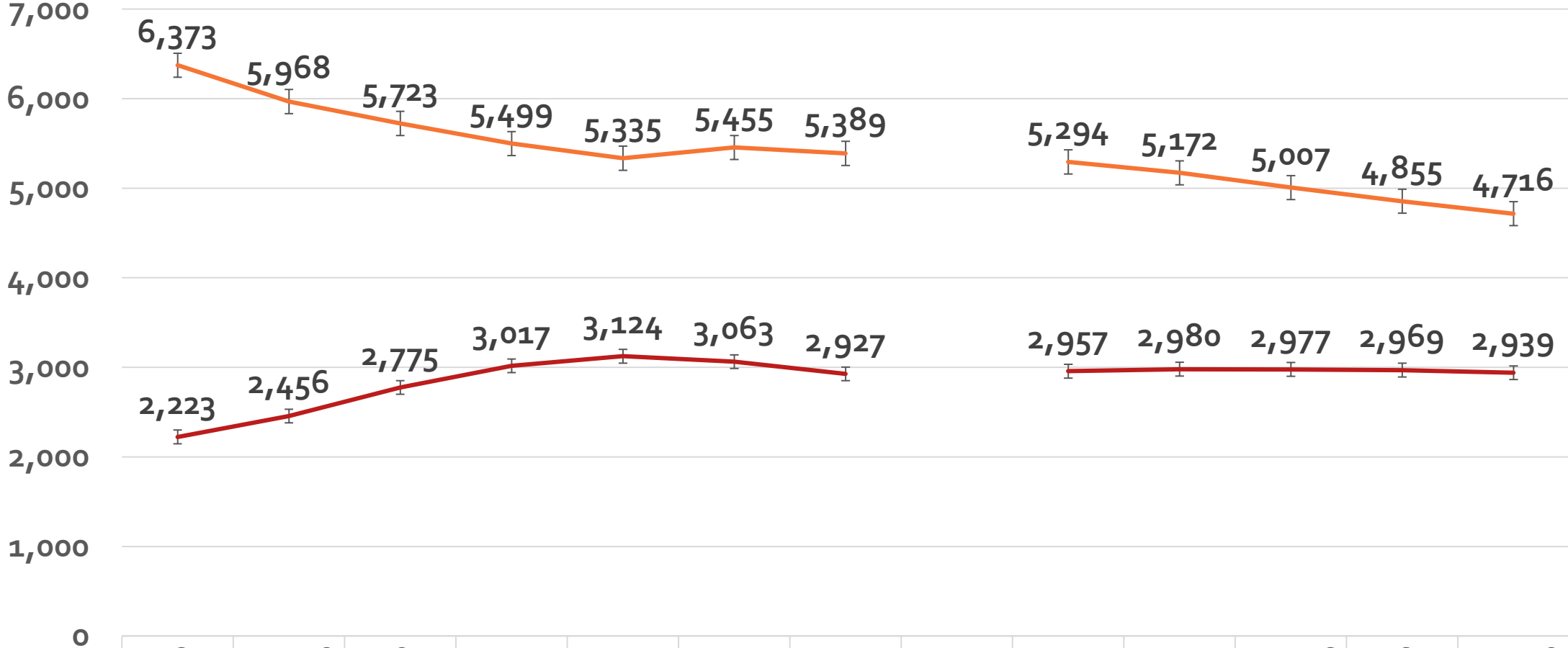


# ***Student Enrollment***

# Historical & Projected Enrollment Based on October 1<sup>st</sup> Data



# CASD vs Charter School Enrollment Trend



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		2023-24	2024-25	2025-26	2026-27	2027-28
— Charter	2,223	2,456	2,775	3,017	3,124	3,063	2,927		2,957	2,980	2,977	2,969	2,939
— CASD	6,373	5,968	5,723	5,499	5,335	5,455	5,389		5,294	5,172	5,007	4,855	4,716

— Charter — CASD

## *Personnel*

- *Our next step will be to estimate the number of personnel required for 2023-2024.*
- *This includes:*
  - *Instructional Staff*
  - *Instructional Support Staff*
  - *School level administrative, clerical, custodial, and food service staff*
  - *District level administrative, supervisory, and clerical staff*

# *Expenditures*

- *We will need to estimate the expenditures for 2023-2024.*
- *This includes:*
  - *Salaries and Benefits*
  - *Purchased Services*
  - *Supplies*
  - *Property*
  - *Other Objects*
  - *Other Uses of Funds*



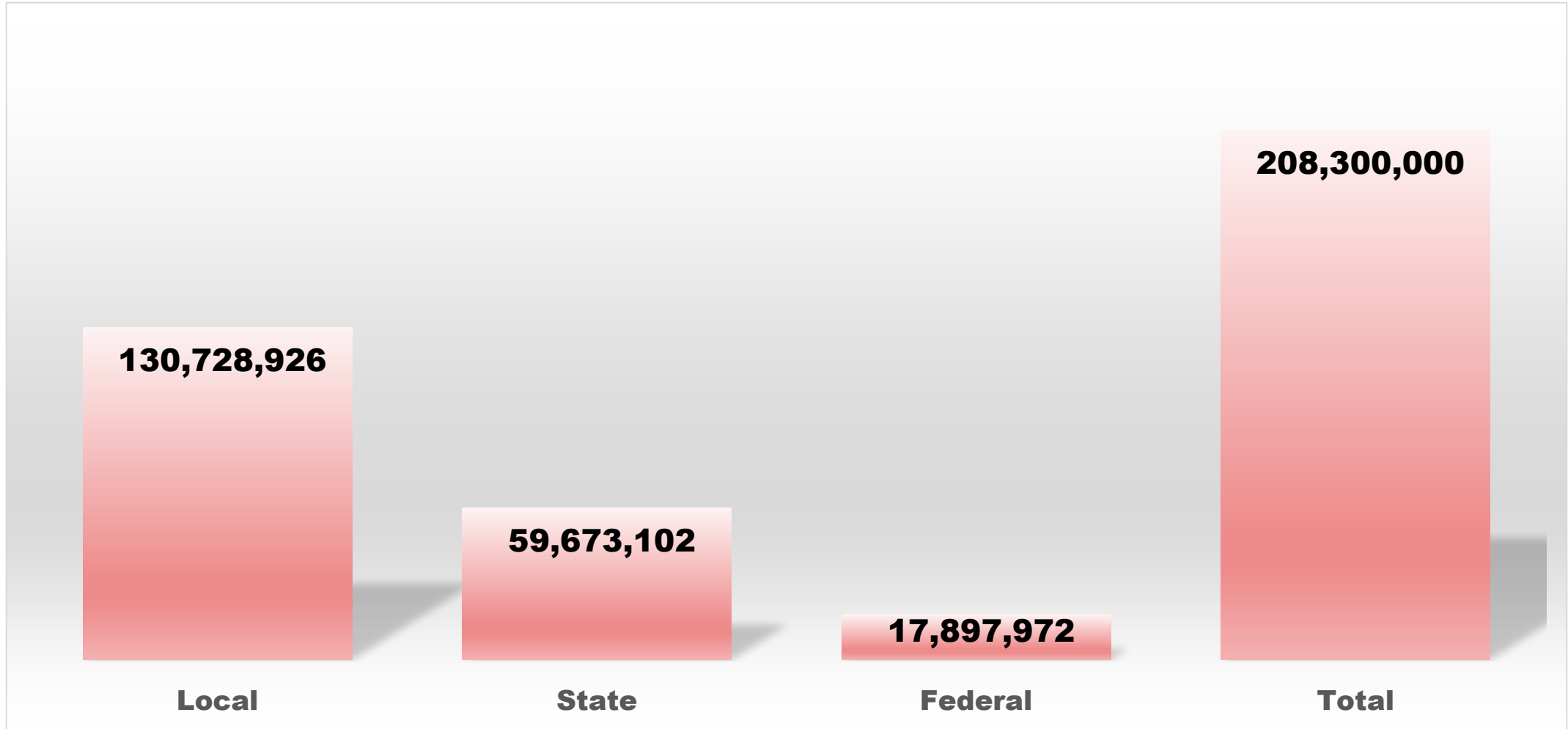
# 2022 – 2023 - Budgeted Expenditures



## *Revenues*

- *We will need to estimate revenues anticipated from each revenue source for 2023-2024.*
- *This includes:*
  - *Local sources*
  - *State sources*
  - *Federal sources*

# 2022 – 2023 - Budgeted Revenues



## *Balancing the budget*

- *This is the last major step in completing the budget roadmap for 2023-2024.*
- *Total planned expenditures must equal total planned revenues.*
- *If expenditures are greater, we must find ways to reduce these expenditures or revenues must be increased.*

