



STATE COLLEGE AREA SCHOOL DISTRICT
Office of the Superintendent
240 VILLA CREST DRIVE • STATE COLLEGE PENNSYLVANIA • 16801
TELEPHONE: 814-231-1021 • FAX: 814-231-4130

To: Board of Directors
From: Robert O'Donnell, Randy Brown and Donna Watson
Date: March 23, 2018
Re: 2018-19 Budget Development - Update

This budget discussion provides an update to our projections for 2017-18 and to our proposal for 2018-19 as detailed in Attachment B. As we move through the year, we continue to update our current year projections to reflect our experiences while refining our 2018-19 proposal. In addition, the budget development process provides the opportunity to better understand programming and operational needs.

Although we have more information than when we introduced our proposal to you in December 2017, we still do not fully know how much state and federal revenue we will receive. We expect our 2018-19 enrollment to be flat, but will continue to monitor registrations on a monthly basis. Therefore, the budget proposal is subject to revisions during the next two months.

Since our prior discussion, the highest priority changes have included increases to support student learning and safety and security. This includes resources for implementing the board-approved student day changes. Prior to outlining the specific updates in our proposal, we'll first provide an updated 2017-18 budget projection.

2017-18 Budget Projection since January 22, 2018

Revenue is projected to increase by \$172,000. The majority of this increase resides in the local category consisting of increased interim real estate tax and interest on investments greater than previously expected.

Changes in expenses include increases in salary expenses from a revised estimate of substitute costs and costs associated with personnel during the high school move. Charter school expenses are also expected to increase due to slightly higher projected enrollment. Minor capital expenses have been incurred related to additional costs associated with the high school project. Finally, the transfer to capital reserve is projected to increase by one million dollars resulting from actual revenue received above the budget due primarily to real estate and earned income tax collections.

Overview of 2018-19 Budget Proposal

This proposal, in the amount of \$156,390,240 of expenses, reflects a 2.4 percent real estate tax increase, equal to the Act 1 Index and the same as earlier presentations. This year's budget proposal has focused on the increased costs from proposed changes to the student day for next year. Budget estimates for revenue remain constant with December's projections for local revenue, while federal Title grant revenue projections increased. Since the January budget proposal, several refinements in expenses have been made.

In total, expenses are budgeted \$190,000 higher than previously. This results from reductions in estimated costs for changes in the student day and the health insurance premium rate. Increases in costs for curriculum, new positions and other professional services, have been identified. Additionally, an increase in the capital reserve transfer has been included to increase funding for capital projects.

This update also includes analysis of salary and benefit costs and FTE listing for positions.

Recommended changes to 2018-19 Budget

The below information includes rationales for additional positions and increased expenditures (compared to 2017-18) within the proposal. We have considered reductions elsewhere in the district (e.g. - class size, levels of services to students, etc.); however, we are not proposing shifts or cuts at this time to achieve the below requests. With that stated, we will look to use opportunities that are presented later in the process, or next year, to improve how we support students.

Currently, we are utilizing an annual strategy to re-allocate resources, including staff, to help with fluid elementary enrollment. For example, we have identified three elementary teaching positions in our present resources that are able to be shifted to accommodate expected summer enrollment changes in grades K-5.

After the last budget discussion in January, we have revised for our proposal to include the following positions and increased resources.

1. *Staffing to adjust student day* – We have identified that we will need additional teachers (7.35 FTE) for the proposed K-5 STEM special, as well as music and health and physical education. Of these, six positions would be used for the STEM program, and 1.35 positions would be utilized to instruct music and physical education. This is almost 3.0 FTEs less than what was previously suggested with the extended elementary day proposal, because we now have a clearer understanding of our specials scheduling.

However, we have yet to finalize our support staff needs pertaining to midday lunch and recess and expect to have a final request in our next update. ([Educational Strategic Plan goals 1, 2 and 4](#))

2. *Director of Diversity and Inclusivity* – This full-time position is almost entirely funded by shifting resources from a current position. However, we budgeted an \$18,000 increase to fund the difference. This position is a 12-month position. ([Educational Strategic Plan goals 1, 2, 4 and 5](#))
3. *Elementary counselor* (1.0 FTE) – This position would enable us to move forward with a comprehensive counseling curriculum in K-5. This supports our efforts to better promote the social, emotional and behavioral development of all students. Attached to the budget documents is a staffing level report. For elementary counselors, the staffing level would be 1.0 counselor per elementary school. However, Corl Street’s staffing level would be at 0.6 counselor. Currently, we have full-time counselors at Gray’s Woods, Easterly Parkway, Mount Nittany, Park Forest, and Radio Park. There is a shared counselor at Corl Street (0.4 FTE) and Ferguson (0.6 FTE), and a 0.6 FTE at Houserville/Lemont. ([Educational Strategic Plan goals 1, 3 and 5](#))
4. *Primary autistic support classroom* (1.0 FTE faculty, 5.0 FTE paraprofessionals) – This staffing request is due to six newly registered [kindergarten] students for the fall of 2018. The students need supports offered through our autistic support program. Because our current primary autistic support classroom is one student from full capacity for the 2018-2019 year, we are proposing a second classroom based on students who are registered at this time. ([Educational Strategic Plan goals 1 - 5](#))
5. *Elementary Instructional Support (0.5 FTE - Corl Street)* – A shift in student demographics has presented increased needs for student supports in reading and math. The half-day instructional support teacher (IST) position is no longer sufficient in meeting those needs. Currently, the IST is limited to Tier 2 and Tier 3 supports in kindergarten for reading and math and push-in supports for 4th grade. There has been an increase in IEPs for writing. We believe this is attributed to the limited student support for writing from the IST. A full-time IST would increase support for students in writing and math, including additional Tier 2 and Tier 3 supports at all grade levels. Additionally, the shift to full time would permit the IST to attend professional learning community meetings that would allow for consultation with grade level teachers on instructional strategies to support students. ([Educational Strategic Plan goals 1, 2 and 4](#))
6. *Elementary classroom teacher* – Although we have identified three current positions for addressing summer shifts in K-5 enrollment, we are proposing to include one faculty position in case enrollments shift more than we have capacity to address within our current class size guidelines. ([Educational Strategic Plan goals 1 - 5](#))
7. *Part-time middle school gifted support teacher (0.4 FTE)* – Due to the increased number of gifted identified elementary students that are rising to the middle level, we are proposing to increase gifted support staffing at the middle schools. Currently, each middle school has one full time gifted teacher to support gifted learners and Delta has one full time position that supports both elementary (0.4 FTE) and secondary (0.6 FTE)

students. The 0.4 increase allows us to increase a part time position to full time and then shift the split position to the middle level eliminating a split elementary/secondary schedule. During our next board CCL meeting, we will present a proposed five-year gifted education plan which includes this position.

8. *Security at State High* – We have included resources for an increased security guard for the high school campus. This is through a contracted service. ([Educational Strategic Plan goal 1](#))
9. *Lead counselor stipend* – Due to the expansion of K-5 counseling programming, this lead role would collaborate with our Director of Student Services to ensure a cohesive K-8 counseling program, with an increased emphasis on social and emotional learning for all students. Because we are shifting a small amount of resources within the student services budget, we expect no increased cost. ([Educational Strategic Plan goals 1, 3 and 5](#))
10. *Psychological services* – This would provide two full-time psychologist interns for the 2018-19 school year. These two roles provide cost-effective support to our psychologists’ in meeting evaluation requirements, as well as develop capacity for future transitions. ([Educational Strategic Plan goals 1, 3 and 5](#))
11. *Recruitment software* – This has been a discussion for several years. However, we have held off on this update due to cost considerations. Our current system requires appreciable staff intervention, is frequently frustrating for users, and does not provide desired capabilities. Feedback from our current and prospective employees continue to underscore the need for a solution. Following Board budget approval, we will present a proposed solution for review. ([Educational Strategic Plan goals 1 - 5](#))
12. *High school student assessment (PSAT)* – This is dependent upon Board approval of an updated assessment plan. We are proposing \$11,000 for all grade 9 and 11 students to have the option of participating in the PSAT-9 (grade 9) and regular PSAT (grade 11). This would enable students to participate during the fall semester. We are not including the PSAT-10 option in the school day due to the spring administration; we do not propose increasing spring testing experiences due to the timing of mandated state assessments. During an upcoming CCL meeting, we will bring forth the rationale for these assessments. We believe these options would help students, parents and faculty to better understand strengths and weaknesses, which would better inform course selection decisions. ([Educational Strategic Plan goals 1 - 4](#))
13. *Curriculum changes* – The proposal includes resources to support the Board-approved changes to the K-5 mathematics and new K-5 STEM curriculum. This item would not recur to the level of 2018-19, and is due to the the initial year of the mathematics and STEM changes. ([Educational Strategic Plan goals 1 - 4](#))

In addition to better understanding the proposed budget, we request the Board committees for finance and facilities and grounds study the capital finance plan to understand our financial capacity relating to facilities and grounds (Memorial field, high school north athletic field, elementary playground updates, and future consideration for Park Forest Middle School).

Considered requests in the 2018-19 Budget Proposal

The budget development process requires us to prioritize resources. We recognize the importance of many requests received throughout each year. After careful consideration, and taking into account remaining unfunded needs, we decided not to include the below positions and resources in the budget proposal. The estimated costs for these items is \$780,000.

1. *Increased School Resources Officers (SRO)* – For our middle level campuses (both include elementary schools), we have considered the benefits of increasing the current school resource officer staffing level.
2. *High school marching band uniforms* – Currently, the music community and education foundation are working to raise funds toward this purchase. Following this effort, we will consider the remaining resources needed to obtain updated uniforms.
3. *Increased resources to support replacing large musical instruments* – Our musical instrument inventory includes large instruments that families do not typically purchase (e.g. - tubas, pianos, etc.). At this time, we have some resources to help our music program update the inventory, but we have not increased the levels from our 2017-18 budget. Consequently, we are looking for ways outside the budget to support this effort.
4. *Increased information technology staffing* – We have considered a request for increasing our informational technology staff due to increased number of devices within the district.
5. *Secretarial support for Director of Diversity and Inclusivity* – This request is due to the creation of an administrative role with clerical needs. We plan to provide support through current staffing.
6. *State High class size for advanced courses* – It's still too early in the master schedule development process to determine staffing assignments for advanced courses. Because our student enrollment has not increased significantly, we will work to address any class size concerns through the development of faculty schedules.
7. *Expanded use of coach buses for athletic competitions in Harrisburg area* – We have reflected on our current guidelines for coaches versus school buses, and in the interest of not increasing costs, we are not requesting resources to change practices at this time.

During the months of April and May, we expect to listen to additional Board and community feedback prior to finalizing our proposal for consideration.

**State College Area School District
General Fund Revenue
Budget vs. Projection 2017-18**

Assumptions:

Earned Income Tax Growth	2.00%	2.00%	2.00%
Assessed Value Growth	1.00%	1.36%	1.36%
Exceptions	0.00%	0.00%	0.00%
Act 1 Index	2.50%	2.50%	2.50%
RE Tax Increase	1.55%	1.55%	1.55%

	Budget	Projected Board Presentation 1/22/18	Projection 1/22/18 vs. Budget	Projected Board Presentation 3/26/18	3/26/18 vs. 1/22/18
LOCAL SERVICES TAX					
CURRENT REAL ESTATE TAX	\$91,772,524	\$92,118,130	\$345,606	\$92,118,130	\$0
REAL ESTATE TAX-REFERENDUM DEBT	4,945,363	4,945,363	0	4,945,363	-
EARNED INCOME TAX	17,350,000	17,480,000	130,000	17,480,000	-
REALTY TRANSFER TAX	2,082,000	2,194,000	112,000	2,194,000	-
DELINQUENT REAL ESTATE TAX	1,100,000	1,100,000	-	1,100,000	-
INTERIM REAL ESTATE TAX	600,000	600,000	-	680,000	80,000
IDEA-B	740,000	742,380	2,380	742,380	-
PAYMENTS IN LIEU OF TAX	620,356	648,561	28,205	648,561	-
LOCAL SERVICES TAX	385,000	398,000	13,000	398,000	-
TUITION	1,150,304	1,190,638	40,334	1,190,638	-
MISC LOCAL REVENUE	644,100	570,508	(73,592)	570,508	-
PUBLIC UTILITY REALTY TAX	117,190	117,190	-	117,190	-
INTEREST ON INVESTMENTS	150,000	350,000	200,000	400,000	50,000
TOTAL LOCAL	121,656,837	122,454,770	797,933	122,584,770	130,000
STATE					
BASIC ED INSTR SUBSIDY	7,543,140	7,724,480	181,340	7,724,480	-
SPECIAL ED REVENUE-REGULR	3,268,768	3,292,893	24,125	3,292,893	-
REV. FOR RETIREMENT	10,596,050	10,630,096	34,046	10,666,599	36,503
REV. FOR SOCIAL SECURITY	2,492,079	2,483,544	(8,535)	2,489,217	5,673
PROPERTY TAX REDUCTION	1,424,050	1,424,050	-	1,424,050	-
TRANSPORTATION REVENUE	800,000	800,000	-	800,000	-
BOND REIMBURSEMENTS	632,953	321,430	(311,522)	321,430	-
HEALTH SERVICES REVENUE	140,000	140,000	-	140,000	-
READY TO LEARN GRANT	310,013	310,013	-	310,013	-
VOCATIONAL EDUCATION	90,891	135,000	44,109	135,000	-
OTHER STATE REVENUE	0	0	-	0	-
TUITION - 1305/1306	130,000	130,000	-	130,000	-
TOTAL STATE	27,427,944	27,391,506	(36,438)	27,433,682	42,176
FEDERAL					
TITLE I REVENUE	600,000	713,000	113,000	713,000	-
TITLE II REVENUE	200,000	180,000	(20,000)	180,000	-
ACCESS FUNDS	250,000	250,000	-	250,000	-
OTHER FEDERAL REVENUE	60,000	86,156	26,156	86,156	-
TITLE III REVENUE	35,000	35,000	-	35,000	-
TOTAL FEDERAL	1,145,000	1,264,156	119,156	1,264,156	-
TOTAL REVENUE	\$150,229,781	\$151,110,433	\$880,652	\$151,282,609	\$172,176

Budget vs. 1/22 - Real estate revenue was increased to reflect assessed value growth in excess of budget. Earned income tax reflects higher than projected 2016-17 receipts. Transfer tax was increased to reflect 3-yr average, adjusting large claims to \$300k. Investment earnings were increased based on projected investments. State subsidy revenue was increased to reflect final state budget. PlanCon reimbursement was adjusted to remove projected referendum debt reimbursement as this will not be received until after project completion.

3/26/18 vs. 1/22/18 - Revenues are updated to reflect revised projections based on collections to date.

**State College Area School District
General Fund Expenses and Fund Balance Transfers
Budget vs. Projection 2017-18**

	Budget	Preliminary 1/22/18	Projection 1/22/18 vs Budget	Projected Board Presentation 3/26/18	3/26/18 vs. 1/22/18
Salaries	\$66,482,030	\$66,662,469	\$180,439	\$66,814,751	\$152,282
Health Insurance	13,114,783	12,825,988	(288,795)	12,815,963	(10,025)
PSERS	21,192,019	21,260,192	68,173	21,333,198	73,006
Other Benefits	6,655,842	6,679,425	23,582	6,698,090	18,665
Professional Services	3,555,248	3,566,755	11,507	3,275,740	(291,015)
Purchased Property Services	1,245,492	1,248,428	2,936	1,269,621	21,193
Charter School Expense	6,457,500	6,629,298	171,798	6,711,000	81,702
Other Purchased Services	5,646,957	5,889,497	242,540	5,904,278	14,781
Supplies/Equipment	6,785,675	6,785,675	0	7,110,547	324,872
Minor Capital Projects	2,138,768	2,138,768	0	2,301,386	162,618
Transfers/contingencies	2,310,830	2,268,980	(41,850)	1,432,270	(836,710)
Debt Service	5,014,259	7,486,050	2,471,791	7,486,051	1
Debt Service - Referendum Debt	5,257,725	5,257,725	0	5,257,725	0
Transfer to Capital Reserve	6,265,122	3,793,331	(2,471,791)	4,811,000	1,017,669
Fund Balance Use (PSERS/Legal)	(2,186,728)	(2,186,728)	-	(2,186,728)	0
Total Expenses and Fund Balance Transfers	\$149,935,522	\$150,305,853	\$370,331	\$151,034,892	\$729,039

Budget vs. 1/22 - Salaries, PSERS and benefits increased primarily related to addition of three custodians mid-year, higher than budgeted sick/vacation payments, and other net variance to budget based on actual salaries, net of estimated vacancies. Health insurance reduced to reflect actual employee plan selection. Charter school expense increase reflects higher than budgeted enrollments. Other Purchased Services are increased based on projected cost of contracted carriers and purchased services related to special education (both in line with 2016-17 actual expense). Debt service increase and Transfer to Capital Reserve decrease related issuance of 2017 bonds.

3/26/18 vs. 1/22/18 - Salaries, PSERS and benefits adjusted primarily for revised estimate of substitute costs and cost of high school move. Decrease in professional services and increase in supplies, is primarily related to a correction for PDE required coding. Charter School Expense is increased to reflect a slightly higher projected enrollment. Minor capital projects increased for proposed transfer to cover the cost of high school trailers. Contingency adjusted to cover estimated overages in various expenses. Increase in transfer to capital reserve is based on projected revenue vs. budget.

**State College Area School District
General Fund Revenue
Budget 2018-19**

Assumptions:

Earned Income Tax Growth	2.00%	2.00%
Assessed Value Growth	1.00%	1.00%
Exceptions	0.00%	0.00%
Act 1 Index	2.40%	2.40%
Proposed Tax Increase	2.40%	2.40%

	(A)	(B)	(C)	(D)	(E)
	Estimated Student Day Impact (1)				
	Preliminary 1/22/18	Board Presentation 3/26/18	1/22/18 vs. 3/26/18	Preliminary 1/22/18	Board Presentation 3/26/18
LOCAL SERVICES TAX					
CURRENT REAL ESTATE TAX	\$95,491,597	\$95,491,597	\$0	-	-
REAL ESTATE TAX-REFERENDUM DEBT	4,941,977	4,941,977	0	-	-
EARNED INCOME TAX	17,830,000	17,830,000	0	-	-
REALTY TRANSFER TAX	2,194,000	2,194,000	0	-	-
DELINQUENT REAL ESTATE TAX	1,100,000	1,100,000	0	-	-
INTERIM REAL ESTATE TAX	600,000	600,000	0	-	-
IDEA-B	740,000	740,000	0	-	-
PAYMENTS IN LIEU OF TAX	648,561	648,561	0	-	-
LOCAL SERVICES TAX	402,000	402,000	0	-	-
TUITION	1,513,346	1,513,346	0	-	-
MISC LOCAL REVENUE	573,112	573,112	0	-	-
PUBLIC UTILITY REALTY TAX	117,190	117,190	0	-	-
INTEREST ON INVESTMENTS	250,000	250,000	0	-	-
TOTAL LOCAL	126,401,783	126,401,783	0	-	-
STATE					
BASIC ED INSTR SUBSIDY	7,724,480	7,724,480	0	-	-
SPECIAL ED REVENUE-REGULR	3,292,893	3,292,893	0	-	-
REV. FOR RETIREMENT	11,371,149	11,375,695	4,546	153,394	104,513
REV. FOR SOCIAL SECURITY	2,603,297	2,607,151	3,854	34,285	23,418
PROPERTY TAX REDUCTION	1,424,050	1,424,050	0	-	-
TRANSPORTATION REVENUE	800,000	800,000	0	-	-
BOND REIMBURSEMENTS	633,004	633,004	0	-	-
HEALTH SERVICES REVENUE	140,000	140,000	0	-	-
READY TO LEARN GRANT	310,013	310,013	0	-	-
VOCATIONAL EDUCATION	100,000	100,000	0	-	-
OTHER STATE REVENUE	1,935,393	1,935,393	0	-	-
TUITION - 1305/1306	130,000	130,000	0	-	-
TOTAL STATE	30,464,279	30,472,679	8,400	187,679	127,931
FEDERAL					
TITLE I REVENUE	600,000	709,940	109,940	-	-
TITLE II REVENUE	180,000	156,415	(23,585)	-	-
ACCESS FUNDS	250,000	250,000	0	-	-
OTHER FEDERAL REVENUE	60,000	60,000	0	-	-
TITLE III REVENUE	35,000	35,000	0	-	-
TOTAL FEDERAL	1,125,000	1,211,355	86,355	-	-
TOTAL REVENUE	\$157,991,062	\$158,085,817	\$94,755	\$187,679	\$127,931

(1) Includes the PSERS and Social Security reimbursement related to the estimated student day expenses as included in the Budget 2018-19 columns A and B.

3/26/18 vs. 1/22/18 - Revenue for Retirement and Social Security reflect the impact of the change in budgeted salaries. Title revenue is updated to reflect revised estimates and Title related budgeted expenses.

**State College Area School District
General Fund Expenses and Fund Balance Transfers
Budget 2018-19**

	(A)	(B)	(C)	(D) (E) (F) Estimated Student Day Impact (1)		
	Preliminary 1/22/18	Board Presentation 3/26/18	1/22/18 vs. 3/26/18	Preliminary 1/22/18	Board Presentation 3/26/18	1/22/18 vs. 3/26/18
Salaries	\$ 69,449,042	\$ 69,551,852	\$ 102,810	\$ 897,726	\$ 612,236	\$ (285,490)
Health Insurance	14,133,888	13,051,290	(1,082,598)	155,655	113,628	(42,027)
PSERS	22,742,298	22,751,390	9,092	306,843	209,026	(97,817)
Other Benefits	6,905,360	6,943,781	38,421	82,457	56,579	(25,878)
Professional Services	3,630,000	3,527,566	(102,434)	-	30,000	30,000
Purchased Property Services	1,270,000	1,352,407	82,407	-	-	-
Charter School Expense	7,043,347	7,130,000	86,653	-	-	-
Other Purchased Services	6,340,000	5,982,720	(357,280)	350,000	-	(350,000)
Supplies/Equipment	7,150,000	7,838,325	688,325	300,000	400,000	100,000
Minor Capital Projects	2,181,543	2,181,543	-	-	-	-
Transfers/contingencies	1,781,495	1,706,103	(75,392)	-	-	-
Debt Service	7,613,533	7,613,533	-	-	-	-
Debt Service - Referendum Debt	5,254,125	5,254,125	-	-	-	-
Transfer to Cap Projects-DCED Grant	1,935,393	1,935,393	-	-	-	-
Transfer to Capital Reserve	1,317,200	2,117,200	800,000	-	-	-
Fund Balance Use (PSERS/Legal)	(1,207,573)	(1,207,573)	-	-	-	-
Total Expenses and Fund Balance Transfers	\$157,539,651	\$157,729,655	\$190,004	\$2,092,681	\$1,421,470	(\$671,211)
Proposed Student Day Expense Impact				\$2,092,681	\$1,421,470	(\$671,211)
Less: PSERS and Social Security Reimbursements				187,679	127,931	(59,748)
Net Estimated Student Day Impact				\$1,905,002	\$1,293,538	(\$611,464)
Debt Service Paid from Capital Reserve		3,444,318				
Total Debt Service (including referendum debt)		16,311,976				

3/26/18 vs. 1/22/18 - Decrease in estimated cost of student day change (\$671,000) offset by proposed addition of positions for Elementary Counselor, Elementary enrollment, Autistic Support Teacher, .4 Gifted Teacher, .5 Instructional Support Teacher and five Special Ed paraprofessionals. Health insurance premium increase was revised from 10% to 0%. Purchased Services includes an increase related to increased security services. Charter School expense was increase based on updated enrollment projections. Transfer to Food Services was decreased to reflect refined budget estimates.

(1) Student day impact as is included in Budget 2018-19 columns A and B.

**State College Area School District
Position FTEs - Budget 2018-19 vs. Actual February 2018**

Position	Authorized as of February 2018	Budgeted Positions	Change in Positions	Explanation
ELEMENTARY TEACHER	226.65	235.40	8.75	Student day 7.35, Elementary for enrollment, .4 Elem Gifted, .5 Instructional Support Teacher, less .5 Family Outreach Specialist
SECONDARY TEACHER	259.15	258.65	(0.50)	Family Outreach Specialist
NURSES	9.00	9.00	-	
GUIDANCE COUNSELOR	22.10	23.10	1.00	Elementary Guidance
PSYCHOLOGIST	9.50	9.50	-	
HOME AND SCHOOL	0.50	0.50	-	
SPEECH AND HEARING	10.00	10.00	-	
LIBRARIAN	11.50	11.50	-	
COORDINATOR	5.50	5.50	-	
SPECIAL EDUCATION	61.10	62.10	1.00	Autistic Support Teacher
INSTR. TECHNOLOGY	7.00	7.00	-	
CENTRAL OFFICE	5.00	5.00	-	
PRINCIPALS	11.00	11.00	-	
ASSISTANT PRINCIPALS	6.00	6.00	-	
OTHER ADMINISTRATORS	15.00	15.00	-	Director of Diversity and Inclusivity included in Authorized as of February Column
ACT93MGRS	13.00	13.00	-	
SECRETARY	53.00	53.00	-	
CLERICAL	4.00	4.00	-	
EXECUTIVE SECRETARY	7.00	7.00	-	
LUNCH PARA	23.51	23.51	-	
SPEC ED PARA	152.00	157.57	5.57	Includes addition of 5 special ed paras
INSTR PARA	69.39	69.39	-	
COMP LAB PARA	4.00	4.00	-	
GUIDANCE PARA	2.57	2.57	-	
MONITOR PARA	2.00	2.00	-	
HEALTH PARA	8.93	8.93	-	
LIFT BUS PARA	0.57	0.57	-	
PHYSICAL PLANT	78.00	78.00	-	
TRANSPORTATION	38.34	38.63	0.28	
DEVELOPMENT/PUBLIC RELATIONS	1.00	1.00	-	
EDUCATIONAL RECORDS	1.00	1.00	-	
FINANCE OFFICE	1.00	1.00	-	
LEAVE COORDINATOR	1.00	1.00	-	
PRINT SHOP	2.53	2.53	-	
SECURITY GUARDS	2.10	2.10	-	
POOL OPERATOR	0.50	0.50	-	
FITNESS CENTER	1.00	1.00	-	
TECHNOLOGY SPECIALIST	14.00	14.00	-	
INTERPRETER	1.50	1.50	-	
VIPS SUPERVISOR	0.53	0.53	-	
CEEL SUPERVISOR	7.00	7.00	-	
CEEL ASST SITE SUPERVISOR	3.93	3.93	-	
	1,152.41	1,168.52	16.10	

Note: Excludes Food Services

State College Area School District
Salary and Benefits as a Percentage of Total Expense

	2014-15	% of	2015-16	% of	2016-17	% of	2017-18	% of	2018-19	% of
	Actual	Total	Actual	Total	Actual	Total	Projection	Total	Proposed	Total
		Exp		Exp		Exp		Exp	Budget	Exp
Salaries	\$58,325,294	44.8%	\$61,499,733	44.3%	\$63,891,205	43.0%	\$66,814,751	44.2%	\$69,551,852	44.1%
Health	11,796,013	9.1%	12,212,330	8.8%	12,415,394	8.4%	12,815,963	8.5%	13,051,290	8.3%
PSERS	12,323,444	9.5%	15,560,866	11.2%	18,719,962	12.6%	21,333,198	14.1%	22,751,390	14.4%
Other Benefits	5,781,252	4.4%	6,085,401	4.4%	6,387,569	4.3%	6,698,090	4.4%	6,943,781	4.4%
Total Benefits	<u>29,900,709</u>	23.0%	<u>33,858,597</u>	24.4%	<u>37,522,925</u>	25.2%	<u>40,847,251</u>	27.0%	<u>42,746,461</u>	27.1%
Total Salary and Benefits	<u>\$88,226,003</u>	67.8%	<u>\$95,358,330</u>	68.6%	<u>\$101,414,129</u>	68.2%	<u>\$107,662,002</u>	71.3%	<u>\$112,298,313</u>	71.2%
Total Expense and Fund Balance										
Transfer	\$130,108,774		\$138,926,540		\$148,671,348		\$151,034,892		\$157,729,655	

Note: Expense includes Athletics in all periods.