

To prepare students for lifelong success through excellence in education



info@scasd.org — 814.231.1042

To: Board of Directors
From: Robert O'Donnell and Randy Brown
Re: Budget Development/Planning
Date: January 15, 2020

As a follow-up to Monday's Board discussion regarding the development of the [2020-2021 budget proposal](#), we'd like to reflect on the process with the finance committee. Specifically, we hope to obtain your feedback regarding the process which we follow, including the alignment to our Board policy for budget development ([Policy 603](#) - Budget Preparation). Depending on the nature of this conversation, we might desire requesting direction from the Board.

In addition to the process conversation, our finance team will share an overview regarding student activities and athletics. Specifically, they will share the history of practices regarding decisions, constraints, and funding.

State College Area School District
 Student Activities
 Actual Expenses - General Fund
 2018-19

Sum of Fiscal Year
 Expense Amount

			Major acct								
Budget Head	BH Title	Building Title	1	2	3	4	5	6	8	Grand Total	
			SALARIES & WAGES	BENEFITS	PURCHASED SERVICES	PURCHASED PROPERTY SRVC	OTHER PURCHASED SERVICES	SUPPLIES	MISCELLANEOUS		
15	STUDENT ACTIVITIES DIR	ELEMENTARY - SYSTEMWIDE	31,167.50	12,940.11							44,107.61
		HIGH SCHOOL COMBINED	204,651.00	82,807.92	35,177.30	10,750.81	17,479.36	3,326.34	27,025.41		381,218.14
		MIDDLE SCHOOL-SYSTEMWIDE	82,995.51	34,101.07			-				117,096.58
19	CAREER & TECH CENTER	HIGH SCHOOL COMBINED	9,633.18	3,153.07	19,735.09		26,441.70	-	974.08		59,937.12
61	MOUNT NITTANY MIDDLE SCHL	MOUNT NITTANY MIDDLE SCHL	8,555.88	3,337.88	(597.24)		-	243.36	5,025.63		16,565.51
62	PARK FOREST MIDDLE SCHL	PARK FOREST MIDDLE SCHOOL	3,953.72	1,639.43	4,775.96		-	(1,102.20)	-		9,266.91
Grand Total			340,956.79	137,979.48	59,091.11	10,750.81	43,921.06	2,467.50	33,025.12		628,191.87

Sum of Fiscal Year
 Expense Amount 2018-19

			Major acct								
Budget Head	BH Title	Building Title	1	2	3	4	5	6	8	Grand Total	
			SALARIES & WAGES	BENEFITS	PURCHASED SERVICES	PURCHASED PROPERTY SRVC	OTHER PURCHASED SERVICES	SUPPLIES	MISCELLANEOUS		
15	STUDENT ACTIVITIES DIR	ELEMENTARY - SYSTEMWIDE	0.09	0.09	-	-	-	-	-		0.07
		HIGH SCHOOL COMBINED	0.60	0.60	0.60	1.00	0.40	1.35	0.82		0.61
		MIDDLE SCHOOL-SYSTEMWIDE	0.24	0.25	-	-	-	-	-		0.19
19	CAREER & TECH CENTER	HIGH SCHOOL COMBINED	0.03	0.02	0.33	-	0.60	-	0.03		0.10
61	MOUNT NITTANY MIDDLE SCHL	MOUNT NITTANY MIDDLE SCHL	0.03	0.02	(0.01)	-	-	0.10	0.15		0.03
62	PARK FOREST MIDDLE SCHL	PARK FOREST MIDDLE SCHOOL	0.01	0.01	0.08	-	-	(0.45)	-		0.01
Grand Total			0.54	0.22	0.09	0.02	0.07	0.00	0.05		1.00

Percentage of Total Expenses

2018-19 Total

	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00
	69,490,777.00	41,923,329.00	3,150,563.00	1,781,117.00	12,479,055.00	8,155,769.00	30,348,799.00	167,329,409.00		

State College Area School District										
Act 82 - Cost Per Participant										
For the Fiscal Years 2016-17, 2017-18 and 2018-19										
		Expense			Participants			Cost Per Participant		
School	Sport	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
Mount Nittany MS	IS Football	\$ 24,547	\$ 24,338	\$ 23,137	27	27	30	\$ 909.16	\$ 901.40	\$ 771.23
Park Forest MS	IS Football	23,781	23,607	24,997	33	37	24	720.65	638.04	1,041.53
Mount Nittany MS	IS Boys Basketball	11,301	12,832	14,577	24	26	25	470.85	493.54	583.09
Park Forest MS	IS Boys Basketball	11,994	11,654	14,939	27	23	24	444.22	506.68	622.46
Mount Nittany MS	IS Girls Basketball	15,329	13,240	13,109	22	18	19	696.77	735.54	689.94
Park Forest MS	IS Girls Basketball	15,840	12,847	11,678	27	25	22	586.68	513.88	530.82
Middle Schools	IS Girls Softball	17,060	19,162	20,434	27	28	31	631.84	684.35	659.17
Mount Nittany MS	IS Cheerleading	5,433	7,252	5,487	15	19	21	362.19	381.67	261.28
Park Forest MS	IS Cheerleading	5,397	7,435	5,484	13	9	10	415.15	826.10	548.39
Park Forest MS	Co-ed Soccer	15,309	14,662	14,324	53	53	50	288.84	276.65	286.47
Mount Nittany MS	Co-ed Soccer	14,413	12,118	15,344	59	54	63	244.29	224.41	243.56
Middle Schools	IS Outdoor Boys Track	24,904	27,078	32,413	94	86	95	264.94	314.86	341.19
Middle Schools	IS Girls Track	24,767	27,122	25,703	82	58	51	302.04	467.62	503.98
Middle Schools	IS Field Hockey	14,238	13,583	17,511	43	49	51	331.11	277.20	343.35
Mount Nittany MS	IS Girls Volleyball	8,659	9,506	9,114	27	24	25	320.71	396.07	364.54
Park Forest MS	IS Girls Volleyball	8,863	9,416	9,070	39	24	23	227.26	392.35	394.35
Middle Schools	IS wrestling	29,320	20,334	20,861	31	28	25	945.79	726.20	834.44
High School	IS Football	178,867	188,834	182,883	129	130	123	1,386.56	1,452.57	1,486.86
High School	IS Wrestling	47,093	39,309	41,587	46	42	42	1,023.76	935.92	990.17
High School	IS Boys Basketball	77,151	69,498	72,528	36	36	35	2,143.08	1,930.50	2,072.24
High School	IS Girls Basketball	45,617	51,889	61,084	25	22	29	1,824.66	2,358.59	2,106.36
High School	IS Boys Cross Country	29,368	32,247	28,522	69	60	57	425.62	537.44	500.38
High School	IS Girls Cross Country	25,514	28,207	30,929	69	56	60	369.77	503.70	515.48
High School	IS Outdoor Boys Track	50,956	41,609	50,258	98	110	102	519.96	378.26	492.73
High School	IS Girls Track	56,977	40,149	46,762	87	87	89	654.91	461.48	525.42
High School	Boys Indoor Track	17,823	17,980	19,727	87	83	73	204.86	216.63	270.23
High School	IS Girls Indoor Track	21,183	22,174	23,846	78	80	91	271.57	277.18	262.04
High School	IS Boys Soccer	36,744	36,558	35,915	60	75	84	612.40	487.44	427.56
High School	IS Girls Soccer	36,486	39,954	42,486	62	45	46	588.48	887.86	923.61
High School	Boys Tennis	23,232	19,142	22,604	35	30	33	663.76	638.07	684.98
High School	Girls Tennis	17,732	21,442	19,570	21	22	25	844.39	974.65	782.82
High School	IS Boys Golf	11,856	11,221	12,925	15	17	18	790.40	660.08	718.06
High School	IS Girls Golf	12,540	11,359	11,091	11	12	9	1,140.02	946.62	1,232.33

