

State College Area School District



2022-23 Budget Development

**State College
Area School District
April 25, 2022**

Budget 2022-23

- Budget changes since last presentation
- Supplemental Tax Rebate
- Expense by Function and Object
- Virtual Academy
- FTEs
- Sponsorships

Budgeted Additions

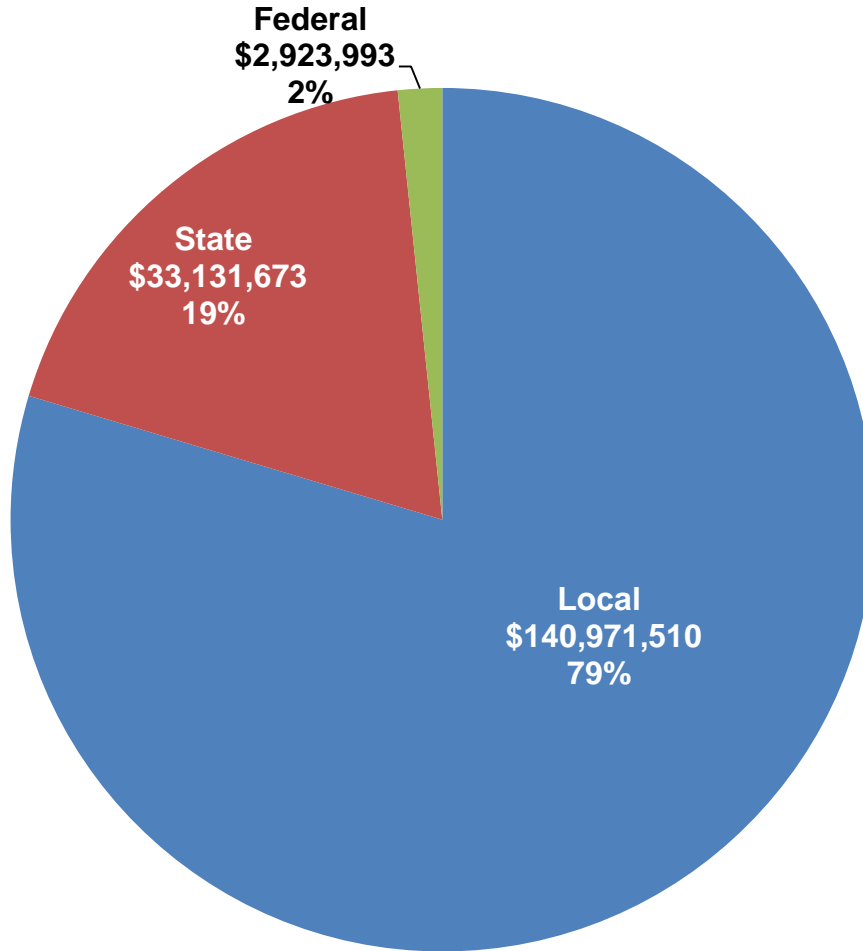
- Recurring
 - 4.0 Teachers
 - 1.0 Middle School Teacher
 - .5 Middle School Art Teacher (increase 2 teachers by .25 FTE)
 - .34 Middle School Music Teacher (increase 2 teachers by .17 FTE)
 - .6 Gifted Support Teacher
 - Recruitment/Title IX Compliance
 - Contracted Mental Health
 - 1.0 Special Ed Teacher (offset by reduction of 3 paras) (a)
 - 2.0 Virtual Academy Teachers (add 4 .5 FTE teachers; offset by reduction in supplemental payments) (a)
 - HVAC Technician (a)
- Non-recurring
 - 1.0 Middle School PTS Science (.5 each building; 1 year only)
 - IT Cyber Security

(a) Added since last presentation

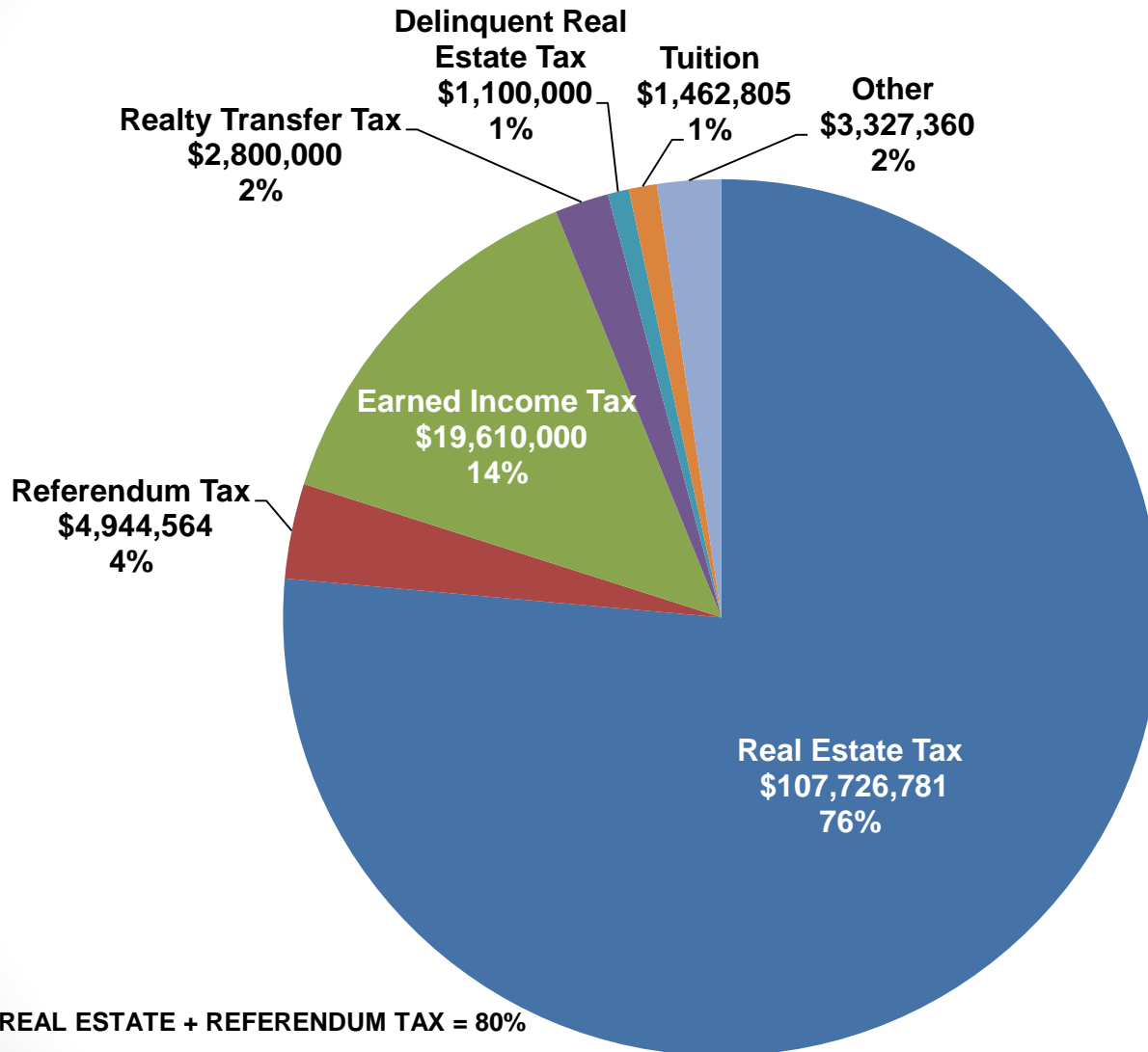
Budget 2022-23

Beginning Fund Balance	\$13,152,498
Revenue	177,027,175
Local	140,971,510
State	33,131,673
Federal	2,923,993
Expense (including capital reserve transfer)	<u>180,273,275</u>
Revenue less expense	(3,246,099)
Fund Balance Commitment/(Use) (Revenue Shortfall)	(3,974,900)
(Use) of Assigned Fund Bal (PSERS)	<u>(396,159)</u>
Incr (Decr) in Assigned Fund Balance	(4,371,059)
Change in Unassigned General Fund Balance	1,124,960
Ending Unassigned Fund Balance	<u><u>\$14,277,458</u></u>
Unassigned Fund Balance Percentage	7.9%

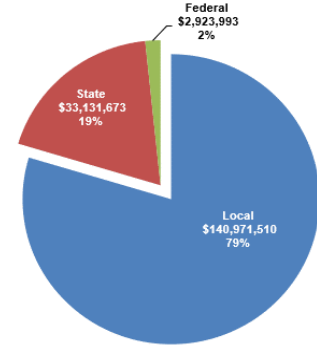
2022-23 Revenue by Source



2022-23 Local Revenue



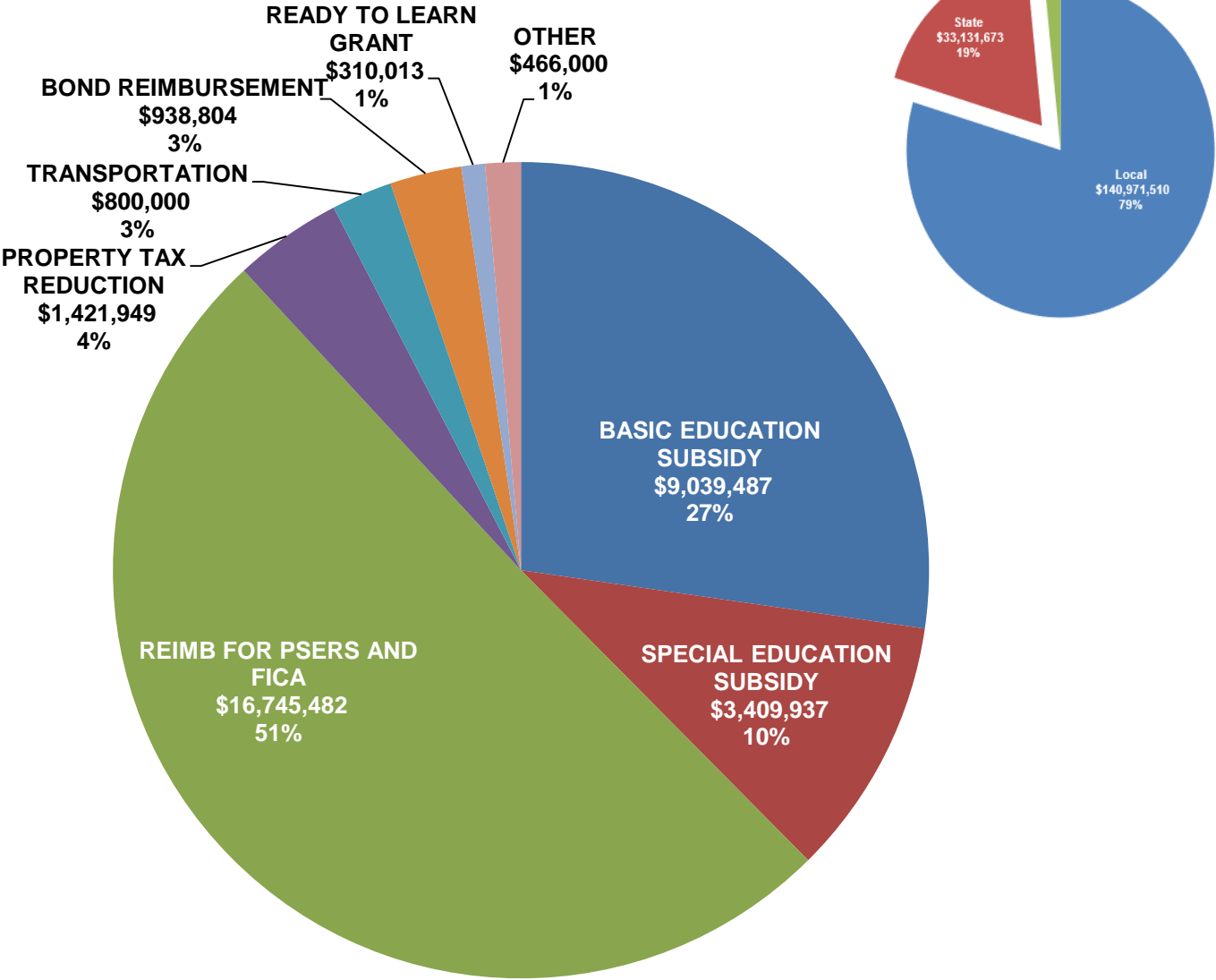
2022-23 Revenue by Source



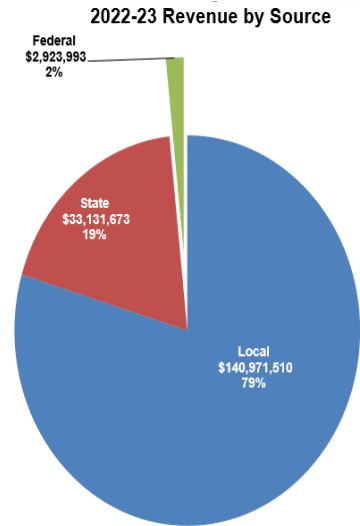
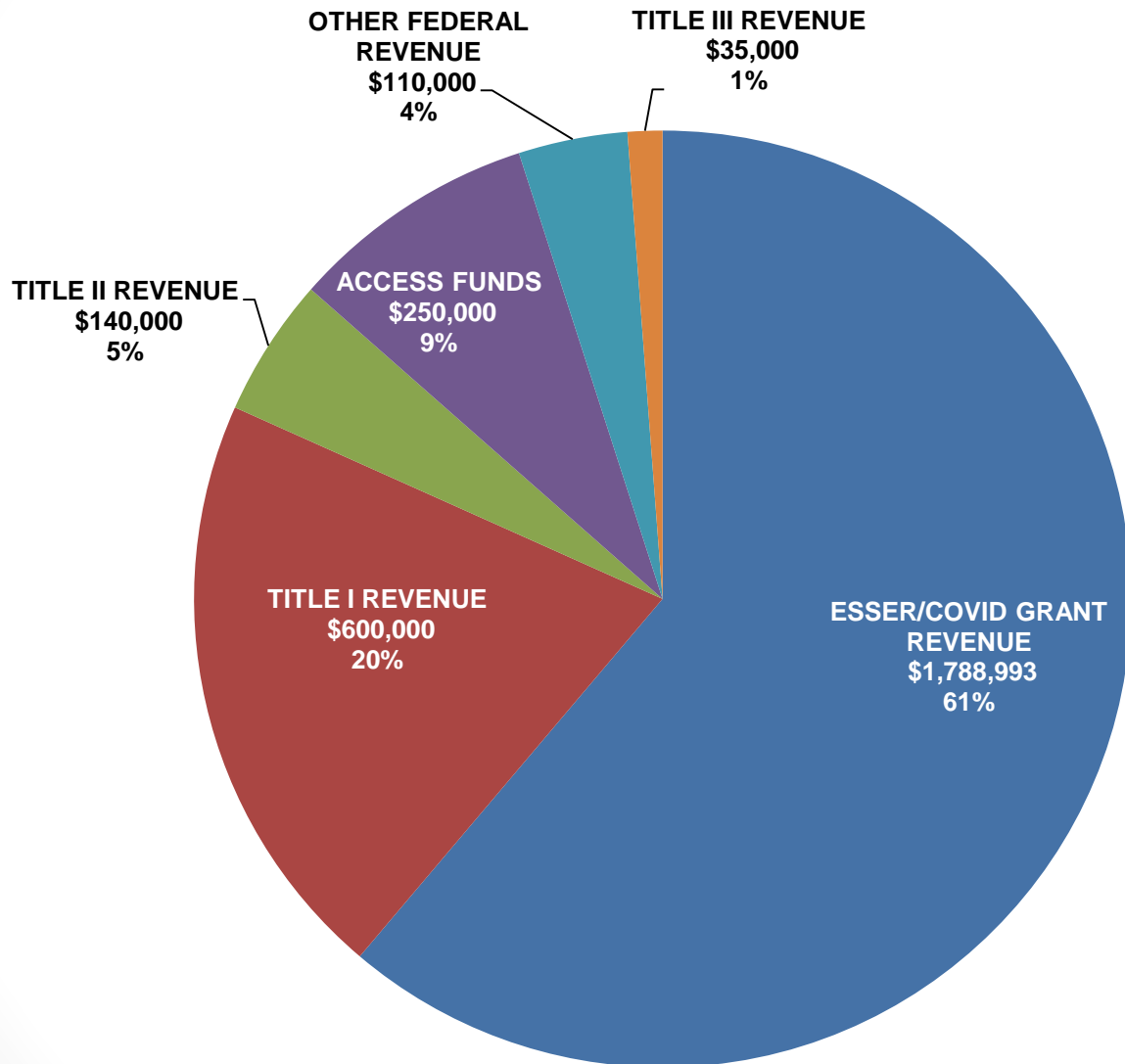
TOTAL REAL ESTATE + REFERENDUM TAX = 80%

2022-23 STATE REVENUE

2022-23 Revenue by Source



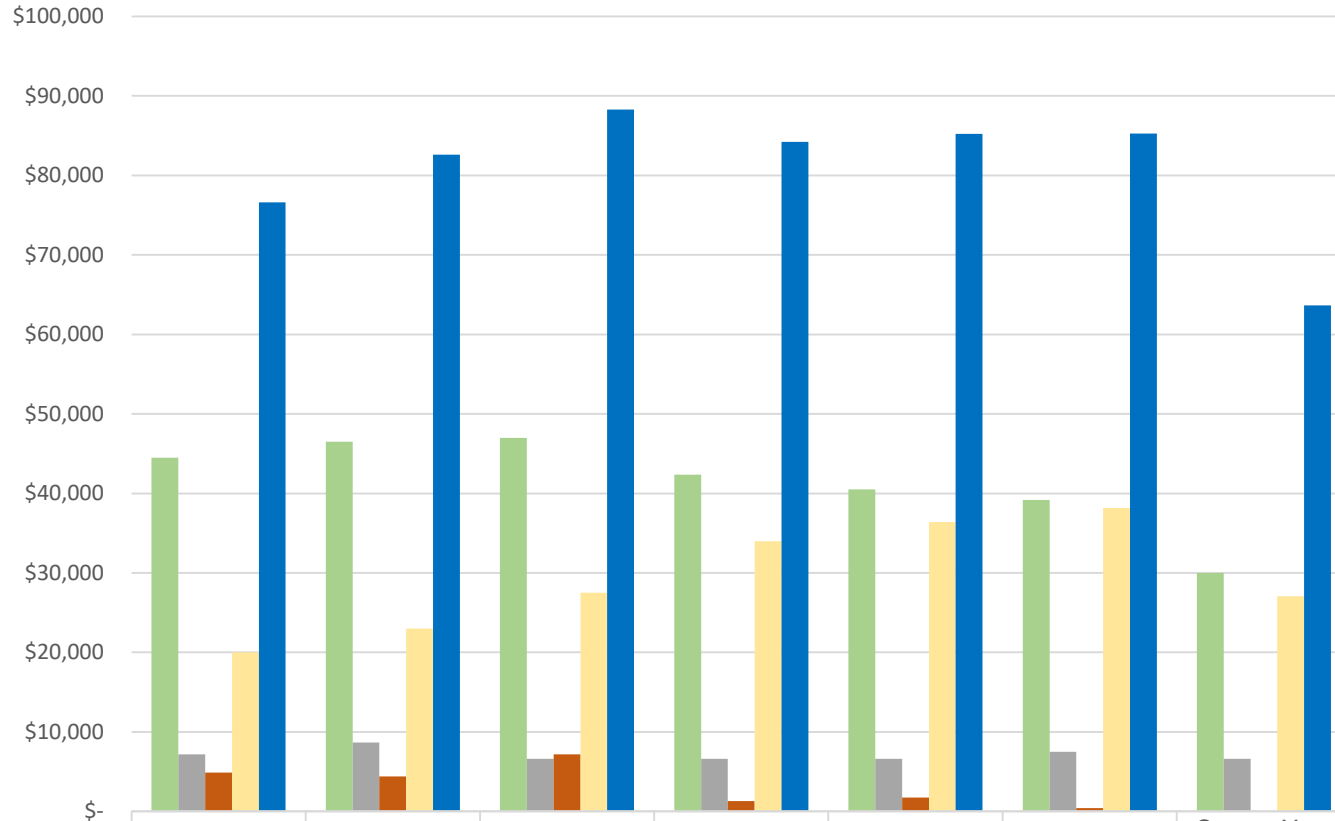
2022-23 FEDERAL REVENUE



Supplemental Tax Rebate

- \$100,000 has been set aside in the 2022-23 budget for this program
- This will be the eighth year of the program.
- Applications will be distributed with the tax bills on July 1
- Applications accepted beginning July 1, 2022
- Current year program due date for applications is June 30
- Board needs to approve a resolution to continue.

Supplemental Tax Rebate



	2015-2016	2016-2017	2017-2018	2018-2019	2019-20	2020-21	Current Year as of 4/4/2022
■ up to \$250	\$44,500	\$46,500	\$46,992	\$42,338	\$40,491	\$39,178	\$30,000
■ \$251 to \$300	\$7,200	\$8,660	\$6,600	\$6,600	\$6,600	\$7,500	\$6,600
■ \$301 - \$499	\$4,890	\$4,424	\$7,174	\$1,304	\$1,753	\$403	\$-
■ \$500 - \$649	\$20,000	\$23,000	\$27,500	\$33,978	\$36,381	\$38,189	\$27,057
■ Total Dollars	\$76,590	\$82,584	\$88,266	\$84,220	\$85,225	\$85,270	\$63,657

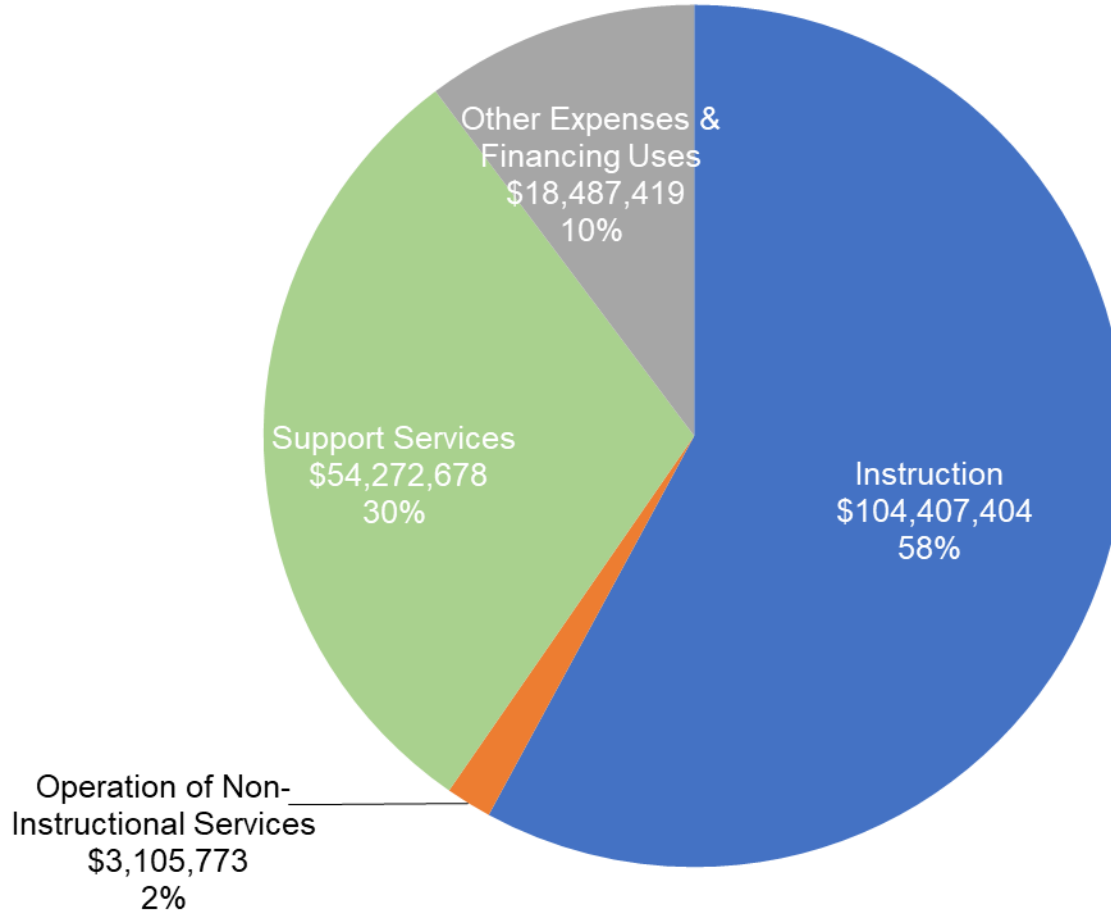
Functional Expense Definitions

- **Instruction-** Includes all activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. This does not include administrative instructional support costs.
 - Regular Programs- Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or physical, mental, social and/or emotional handicaps.
 - Special Programs- Activities designed primarily for students having special needs. The Special Programs include support classes for pre-k, kindergarten, elementary and secondary students identified as exceptional.
 - Vocational Education- PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful, and useful home economics, and trade and industry.
 - Other Instructional Programs- Elementary/Secondary- Activities that provide grades K-12 students with learning experiences not included in the above categories (i.e. Driver's Ed, Community Ed programs, and CEEL)

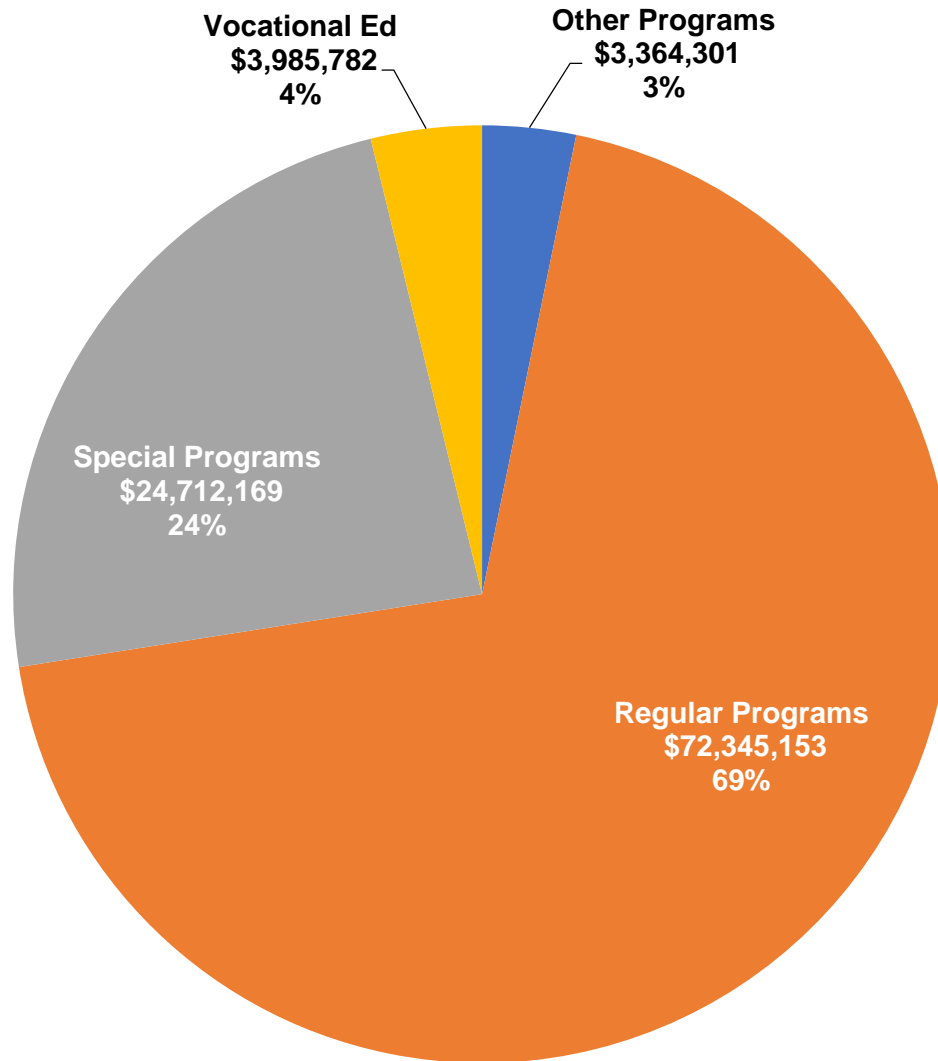
Functional Expense Definitions

- **Support Services-** Student support services (i.e. guidance, attendance, psychological services, and social work), instructional support (i.e. curriculum development, technology), and administrative support (i.e. tax collection, legal, accounting, board).
- **Non-Instructional Services-** Activities concerned with providing non-instructional services to students, staff or the community such as student activities, athletics and community services.
- **Other Expense and Financing Uses-** Includes debt service expenditures, transfers to other funds (capital reserve, capital projects, and food service), payments under swap termination agreement and budgeted contingency.

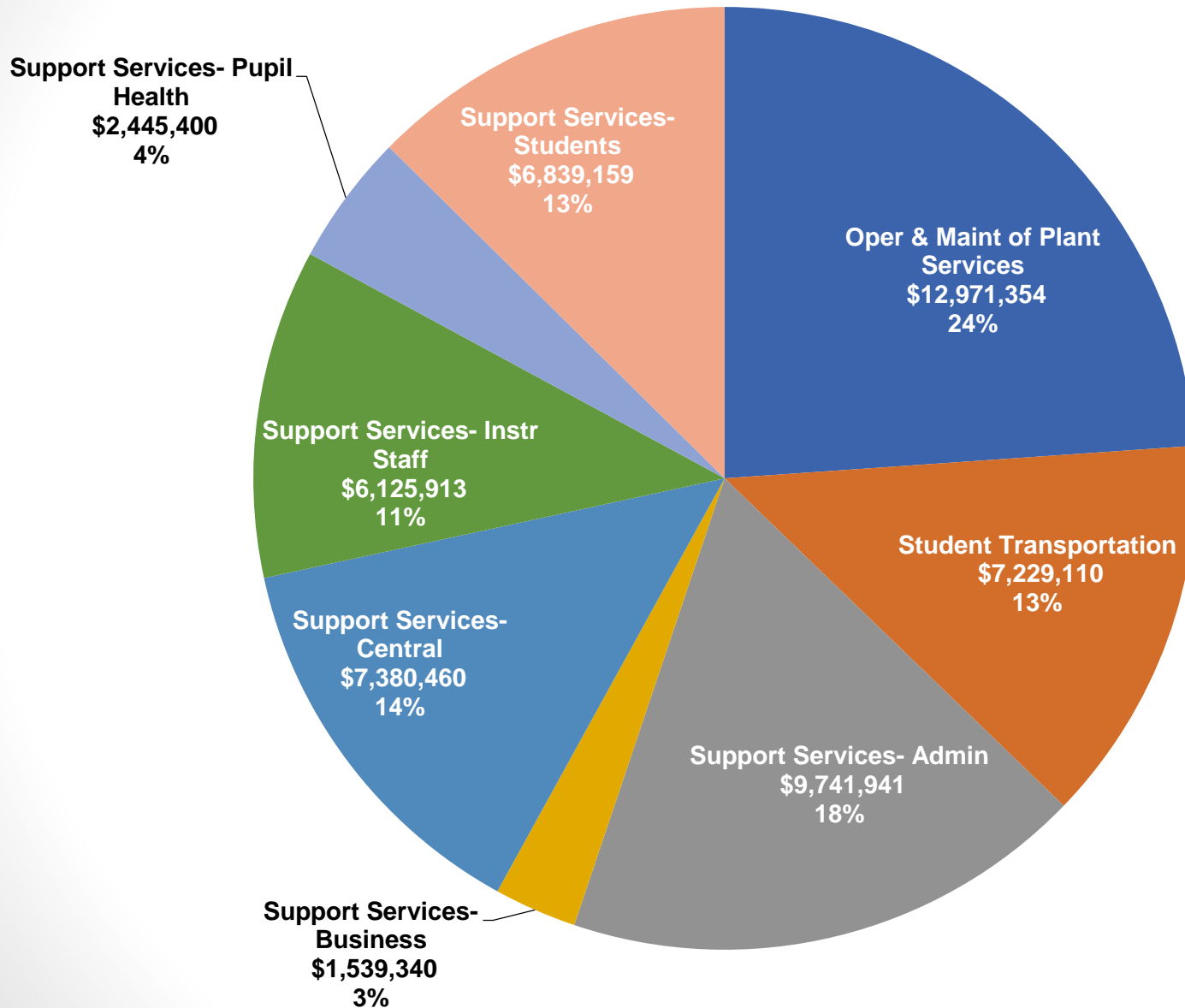
2022-23 Budgeted Expense by Function



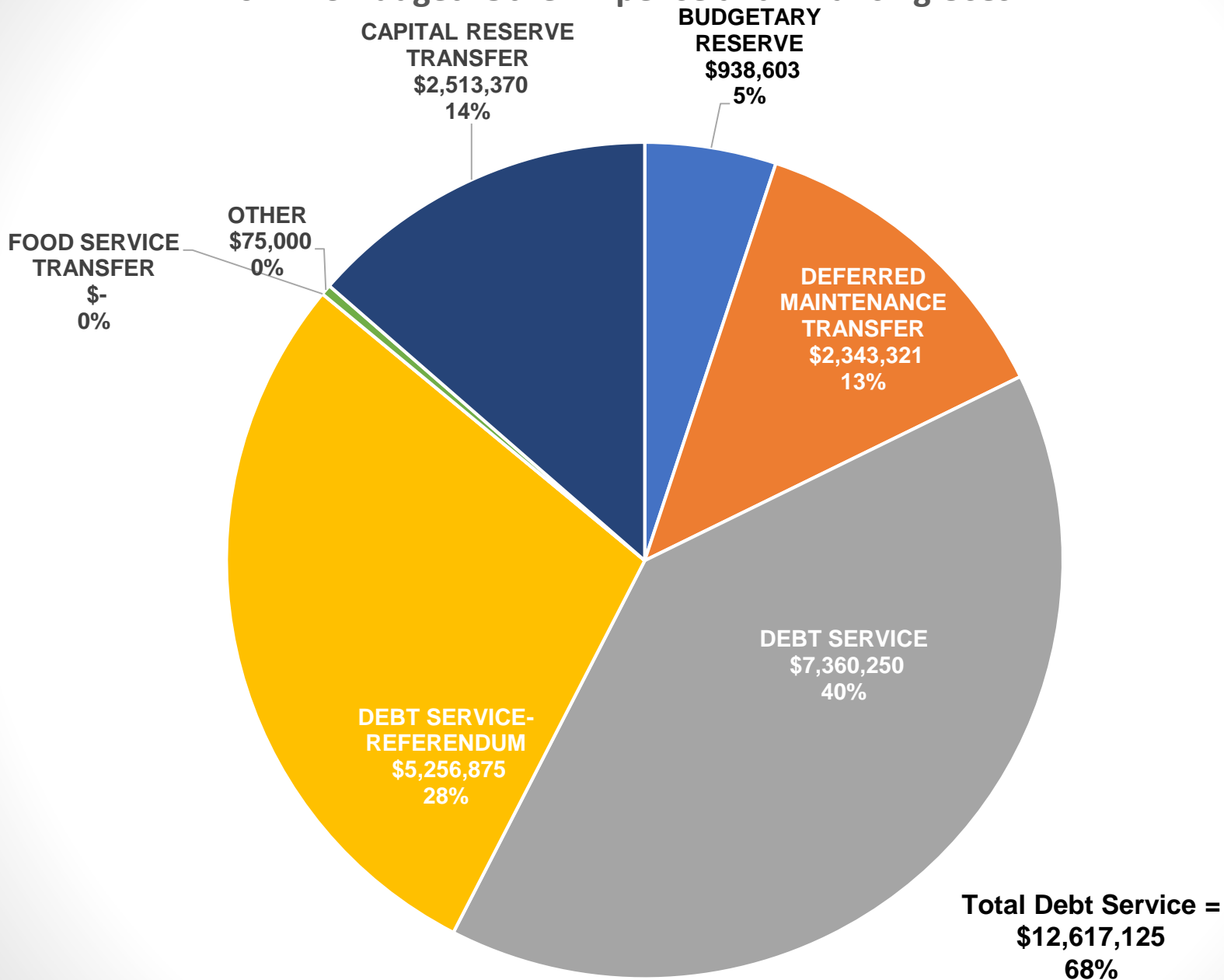
2022-23 Budget Instructional Expense



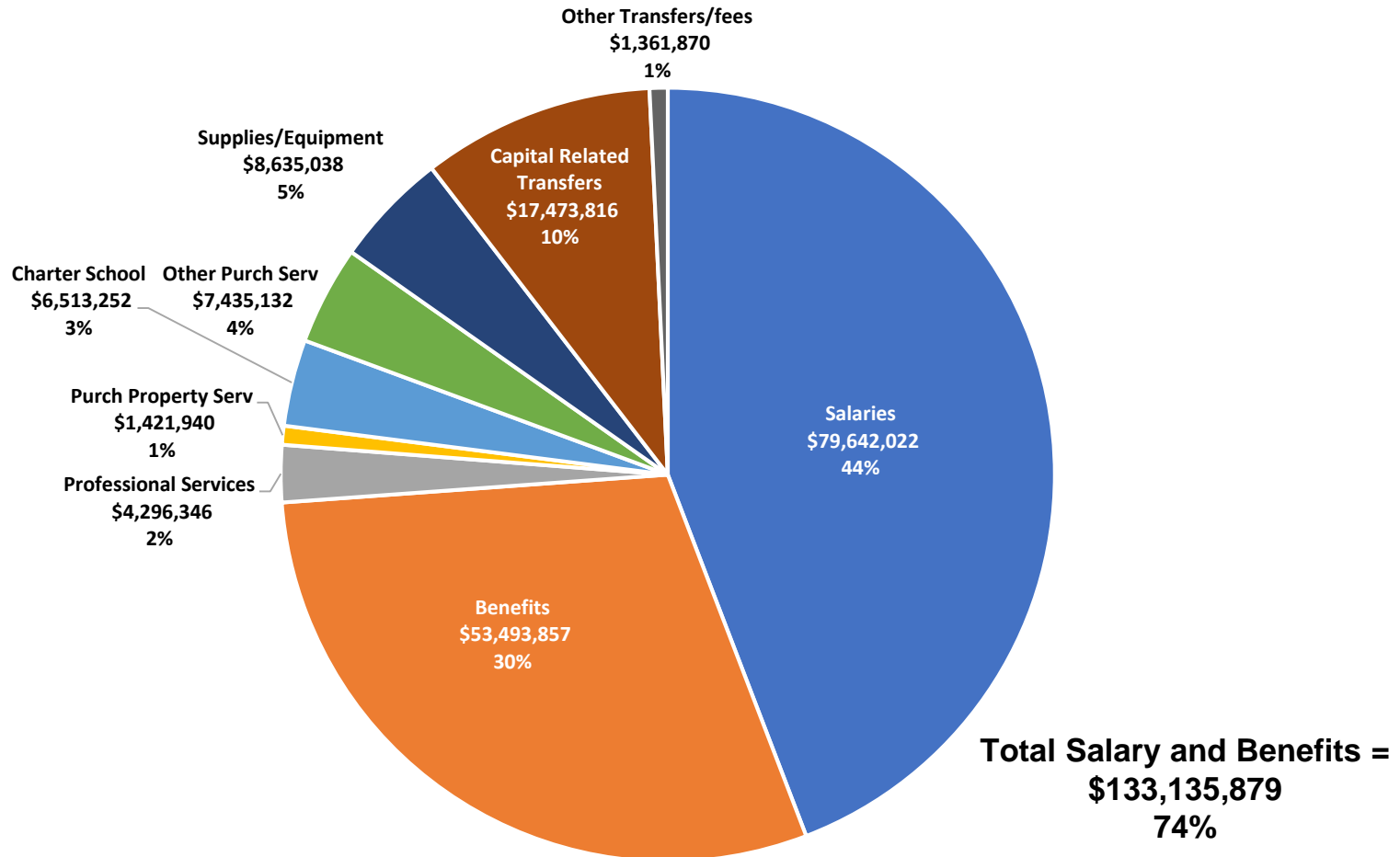
2022-23 Support Services Expense



2022-23 Budget- Other Expense and Financing Uses



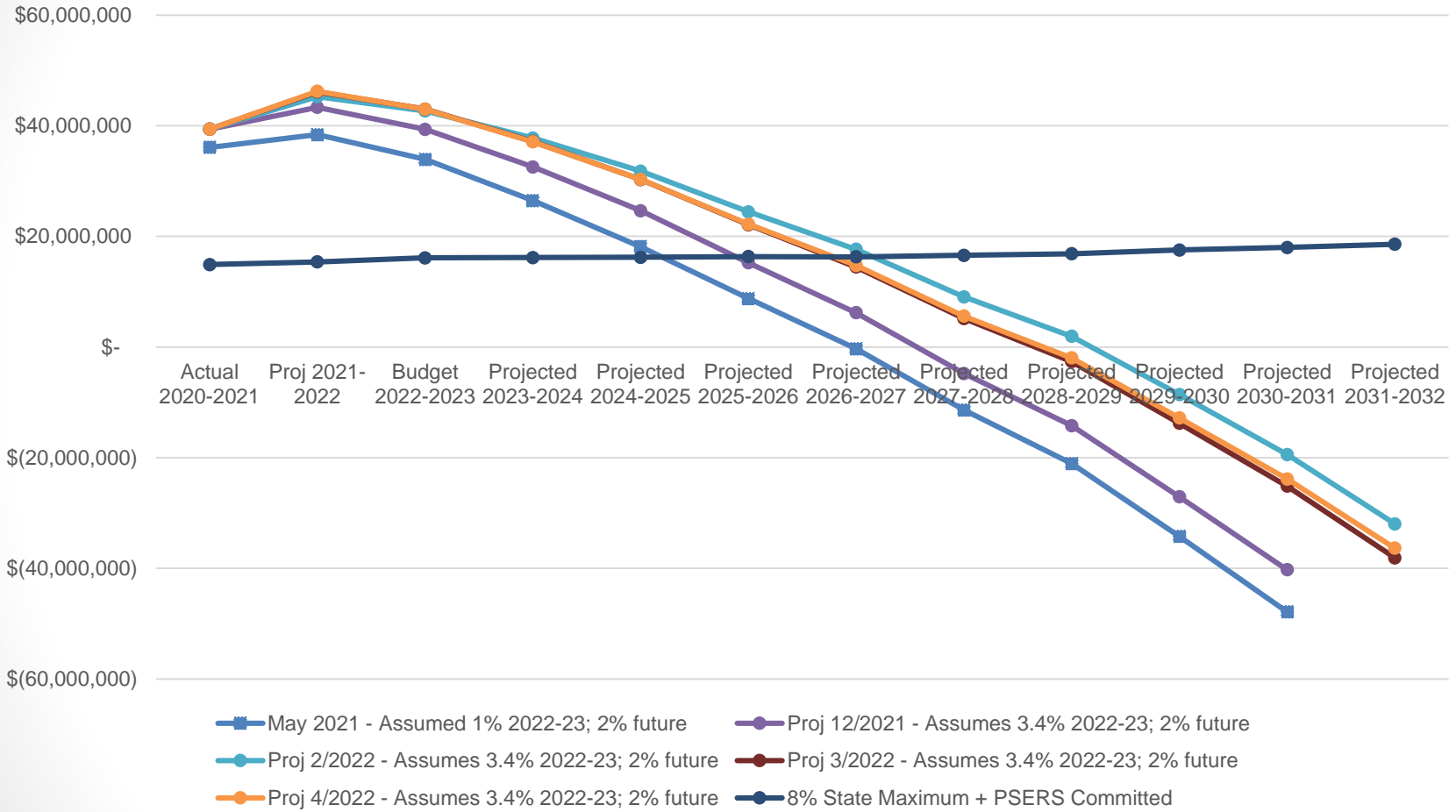
2022-23 Budgeted Expense by Object



**State College Area School District
2022-23 Proposed Final Budget**

	A	B	C	D	E	F	G	H	I	J	K
Function	Salaries	Benefits	Professional Services	Purchased Property Services	Charter School	Other Purchased Services	Supplies/ Equip	Other Exp & Financing Uses	Total Expense	2022-23 % of Total Budget	2021-22 % of Total Budget
Instructional											
Regular Instructional											
1 Regular Programs	\$40,339,535	\$25,152,781	\$46,650	\$33,806	\$4,677,023	\$474,845	\$920,454	\$52,809	\$71,697,903		
2 Federally Funded Regual Prog	417,326	189,424	1,000	-	-	-	39,500	-	647,250		
3 Total Regular Instructional	40,756,860	25,342,205	47,650	33,806	4,677,023	474,845	959,954	52,809	72,345,153	40%	41%
4 Other Instructional											
5 Vocational Educ	2,223,166	1,454,339	16,450	3,550	-	24,550	248,752	14,975	3,985,782		
6 Other Programs	1,859,639	1,106,680	154,484	-	-	80,855	128,839	33,804	3,364,301		
7 Total Other Instructional	4,082,805	2,561,019	170,934	3,550	-	105,405	377,591	48,779	7,350,083	4%	4%
8											
9 Special Programs- Elem/Sec											
10 Life Skills Support- Public	213,690	143,416	-	-	-	-	8,750	-	365,856		
11 Deaf or Hearing Impaired Support	96,749	69,958	-	-	-	1,350	200	-	168,257		
12 Blind or Visually Impaired Support	137,088	119,531	67,081	-	-	1,720	1,900	-	327,319		
13 Speech and Language Support	697,028	462,513	-	-	-	1,300	12,000	-	1,172,841		
14 Emotional Support-Public	544,661	336,320	-	-	-	547,830	700	-	1,429,510		
15 Autistic Support	2,434,584	2,051,915	-	-	-	787,194	6,065	-	5,279,758		
16 Learning Support- Public	5,584,072	4,533,691	4,200	31,205	-	80,291	114,633	2,700	10,350,792		
17 Gifted Support	1,146,139	756,210	1,250	-	-	20,865	8,100	2,350	1,934,914		
18 Multi-Handicapped Support	326,868	292,586	-	-	-	-	300	-	619,754		
19 Special Programs- Other Support	418,247	233,872	92,100	-	1,836,229	411,500	70,800	420	3,063,168		
20 Total Special Programs	11,599,125	9,000,010	164,631	31,205	1,836,229	1,852,051	223,448	5,470	24,712,169	14%	14%
21											
22 Support Services											
23 Support Services - Students	3,847,123	2,719,904	186,356	151	-	25,656	56,369	3,600	6,839,159		
24 Suport Services - Instr Staff	2,959,953	2,315,323	130,505	8,500	-	105,810	586,772	19,050	6,125,913		
25 Support Services - Admin	5,134,938	3,318,727	1,002,884	17,650	-	57,700	138,823	71,220	9,741,941		
26 Support Services - Pupil Health	1,062,940	836,965	529,600	1,500	-	100	14,295	-	2,445,400		
27 Support Services - Business	844,235	560,031	350	2,500	-	52,786	54,208	25,230	1,539,340		
28 Oper of Main of Plant Serv	4,404,977	3,341,100	986,678	1,154,312	-	498,987	2,569,800	15,500	12,971,354		
29 Student Transportation Serv	1,521,228	1,389,943	8,429	55,027	-	3,706,436	547,118	930	7,229,110		
30 Support Services - Central	2,101,479	1,455,283	358,290	96,550	-	492,114	2,825,844	50,900	7,380,460		
31 Total Support Services	21,876,873	15,937,277	3,203,091	1,336,189	-	4,939,588	6,793,229	186,430	54,272,678	30%	30%
32											
33 Non-instructional (i.e Student Activities/Athletics/Comm ed)	1,326,359	653,346	710,040	17,190	-	63,243	280,816	54,780	3,105,773	2%	2%
34											
35 Other Expenditures & Financing Uses											
36 Other	-	-	-	-	-	-	-	75,000	75,000		
37 Debt Service Transfer	-	-	-	-	-	-	-	7,360,250	7,360,250		
38 Debt Service- Referendum	-	-	-	-	-	-	-	5,256,875	5,256,875		
39 Deferred Maintenance Transfer	-	-	-	-	-	-	-	2,343,321	2,343,321		
40 Food Service Transfer	-	-	-	-	-	-	-	-	-		
41 Capital Reserve Transfer	-	-	-	-	-	-	-	2,513,370	2,513,370		
42 Budgetary Reserve	-	-	-	-	-	-	-	938,603	938,603		
43 Total Other Exp & Financing Uses	-	-	-	-	-	-	-	18,487,419	18,487,419	10%	9%
44											
45 Total 2022-23 Budget	79,642,022	\$53,493,857	\$4,296,346	\$1,421,940	\$6,513,252	\$7,435,132	\$8,635,038	\$18,835,686	\$180,273,274	100%	100%
46											
47 2022-23 % of Total Budget	44%	30%	2%	1%	4%	4%	5%	10%	100%		
48 2021-22 % of Total Budget	45%	30%	2%	1%	3%	4%	5%	10%	100%		

General Fund - Committed and Unassigned Fund Balance



Virtual Academy

- Projected 2021-22:

	Elementary	Secondary
Revenue	\$ -	\$ 112,318
Expense:		
Teacher Salaries & Benefits	\$ 488,776	\$ 446,508
Other Salary and Benefits	-	169,132
Online Learning Provider/Other Expense	161,156	67,296
Total Expense	\$ 649,932	\$ 682,936

- Budgeted 2022-23 Expense:

	Elementary	Secondary
Revenue	\$ -	\$ 114,600
Expense:		
Teacher Salaries & Benefits	\$ 426,648	\$ 430,744
Other Salary and Benefits	-	189,489
Online Learning Provider/Other Expense	99,000	69,500
Total Expense	\$ 525,648	\$ 689,734

- Given the number of actual students may vary greatly from these budgeted amounts, the actual staffing structure will be adjusted to best fit the count and mix of elementary and secondary virtual students.
- Note: Secondary includes both Virtual Academy and virtual flex classes with the related revenue.

Budgeted FTEs

Position	2021-22 Budget	2022-23 Budget	2021-22 Changes	Budget 2022-23 Proposed Changes	Total Change 2021-22 vs. 2022-23
ELEMENTARY TEACHER	238.8	246.2	1.6	5.9	7.4
SECONDARY TEACHER	260.8	264.4	0.0	3.6	3.6
NURSES, DENTAL HYGIENISTS	9.0	9.0			-
GUIDANCE COUNSELOR	22.6	22.0	(0.6)		(0.6)
PSYCHOLOGIST	11.0	11.0			-
HOME AND SCHOOL VISITOR	2.0	4.0	2.0		2.0
SPEECH AND HEARING	10.0	10.0			-
LIBRARIAN	11.5	11.5			-
COORDINATOR	5.8	6.0	0.3		0.3
SPECIAL EDUCATION	65.1	68.0	1.9	1.0	2.9
INSTR. TECHNOLOGY	6.8	4.5	(2.3)		(2.3)
CENTRAL OFFICE ADMINISTR	5.0	5.0			-
PRINCIPALS	11.0	11.0			-
ASSISTANT PRINCIPALS	6.0	6.0			-
OTHER ADMINISTRATORS	15.0	15.0			-
ACT93MGRS	12.0	12.5		0.5	0.5
MENTAL HEALTH CLIN	-	3.0	3.0		3.0
SECRETARY	53.7	55.7	2.0		2.0
CLERICAL	4.0	4.0			-
EXECUTIVE SECRETARY	7.0	7.0			-
LUNCH PARA	13.8	14.0	0.3		0.3
RECESS PARA	13.1	13.8	0.7		0.7
LIBRARY PARA	10.0	10.0			-

Budgeted FTEs

Position	2021-22 Budget	2022-23 Budget	2021-22 Changes	Budget 2022-23 Proposed Changes	Total Change 2021-22 vs. 2022-23
SPECIAL ED PARA	164.9	158.9	(3.0)	(3.0)	(6.0)
INSTRUCTIONAL PARA	71.5	69.5	(2.0)		(2.0)
COMPUTER LAB PARA	4.0	4.0			-
CLERICAL PARA	1.0	1.0			-
GUIDANCE PARA	-	-			-
MONITOR PARA	1.0	1.0			-
HEALTH CARE PARA	9.6	9.6			(0.0)
LIFT BUS PARAPROFESSIONAL	0.6	0.6			-
PHYSICAL PLANT	85.0	86.5	0.5	1.0	1.5
TRANSPORTATION	38.6	38.6			-
EDUCATIONAL RECORD	1.0	1.0			-
FINANCE OFFICE	1.0	1.0			-
HR GENERALIST	1.0	1.0			-
PRINT SHOP WORKERS	2.0	2.0			-
SECURITY GUARDS	2.1	2.1			-
POOL OPERATOR/FITNESS CENTER	1.5	1.5			-
TECHNOLOGY SPECIALIST	15.0	15.0			-
INTERPRETER	1.5	1.5			-
CEEL SUPERVISOR - COMM ED	7.0	7.0			-
CEEL ASST SITE SUPERVISOR	2.5	2.0	(0.5)		(0.5)
Total	1,204.6	1,217.5	4.0	9.0	12.9

Sponsors

Year/Commitment Level			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total
Name	Related Facility	Other sponsorship											
State College Federal Credit Union	North Field Scoreboard		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$75,000
Nationwide Insurance		9LC Drawstring Bag Sponsorship	\$500										\$500
Unlimited Rent-Alls		Senior Day Sponsorship	\$4,000										\$4,000
BrandMuscle	North Field Signage		\$1,500										\$1,500
Best Event Rental	North Gym North Field Community Field	Senior Day Activities	\$4,000										\$4,000
AllState Insurance	North Field Sign		\$1,500										\$1,500
The UPS Store	North Gym Signage	Out of Town Scoreboard	\$4,000		\$2,500								\$6,500
Jersey Shore State Bank	Beaver Stadium Classic Sponsorship		\$1,500										\$1,500
America's Carpet Outlet	Natatorium Sponsorship sign					\$750	\$750	\$750	\$750	\$750			\$3,750
State College Orthodontics	Natatorium Sponsorship sign					\$3,750							\$3,750
Hoss's Steak and Seahouse	Natatorium Sponsorship sign					\$800	\$800	\$800					\$2,400
Total			\$24,500	\$7,500	\$10,000	\$12,800	\$9,050	\$9,050	\$8,250	\$8,250	\$7,500	\$7,500	\$104,400

Next Steps

- Board Meeting – May 3, 2022
 - Board Action - Proposed Final Budget
- Finance and Audit Committee – May 11, 2022
- Board Meeting and Budget Hearing – May 16, 2022
- Board Meeting – June 6, 2022
 - Board Action - Final Budget Adoption

Questions

State College Area School District

