

State College Area School District



2023-24 Budget Development

**State College
Area School District
April 17, 2023**

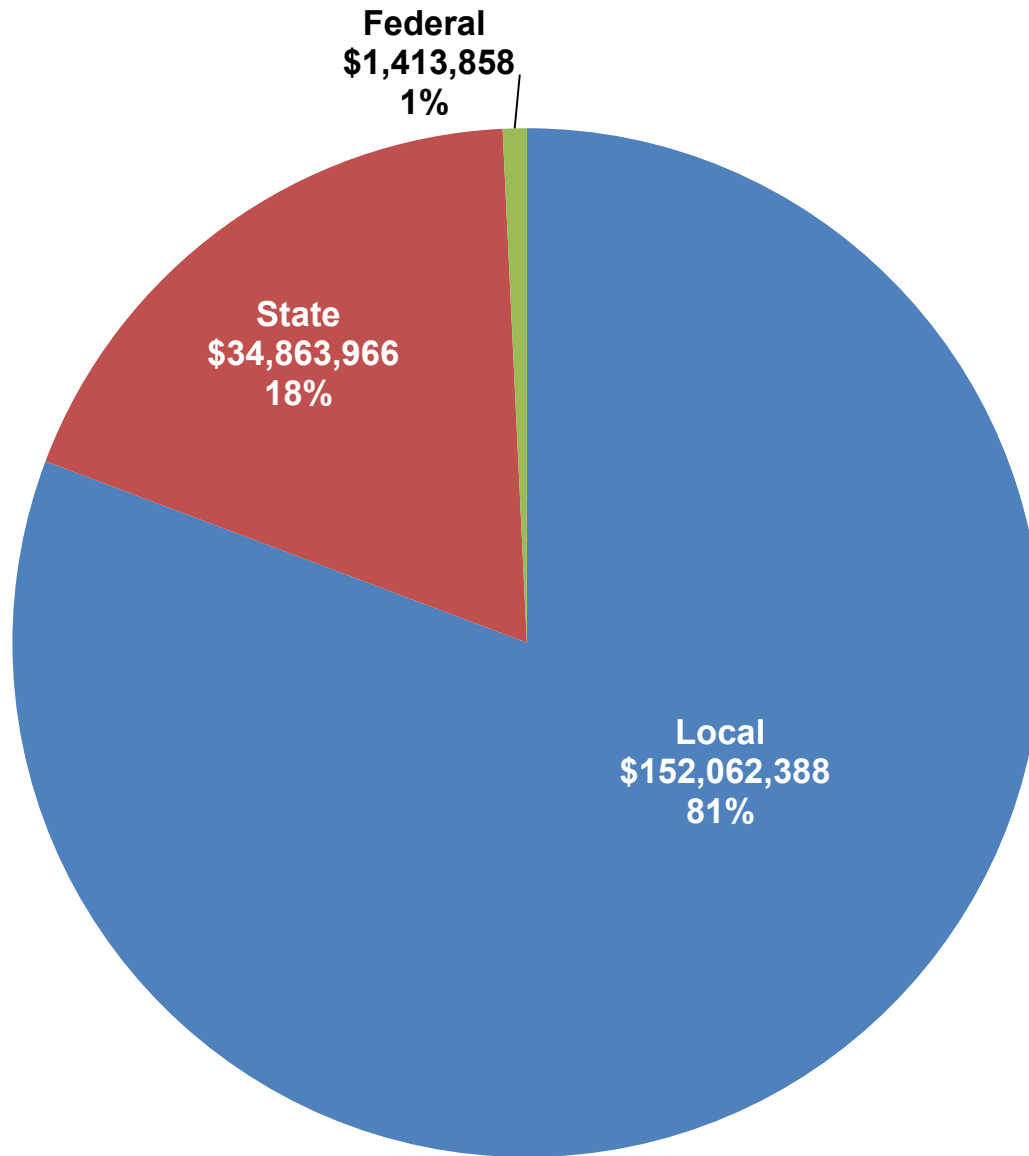
Budget 2023-24

- Budget 2023-24 Summary
- Revenue by source
- Supplemental Tax Rebate
- Expense by Function and Object
- Proposed Final Budget Expense Matrix

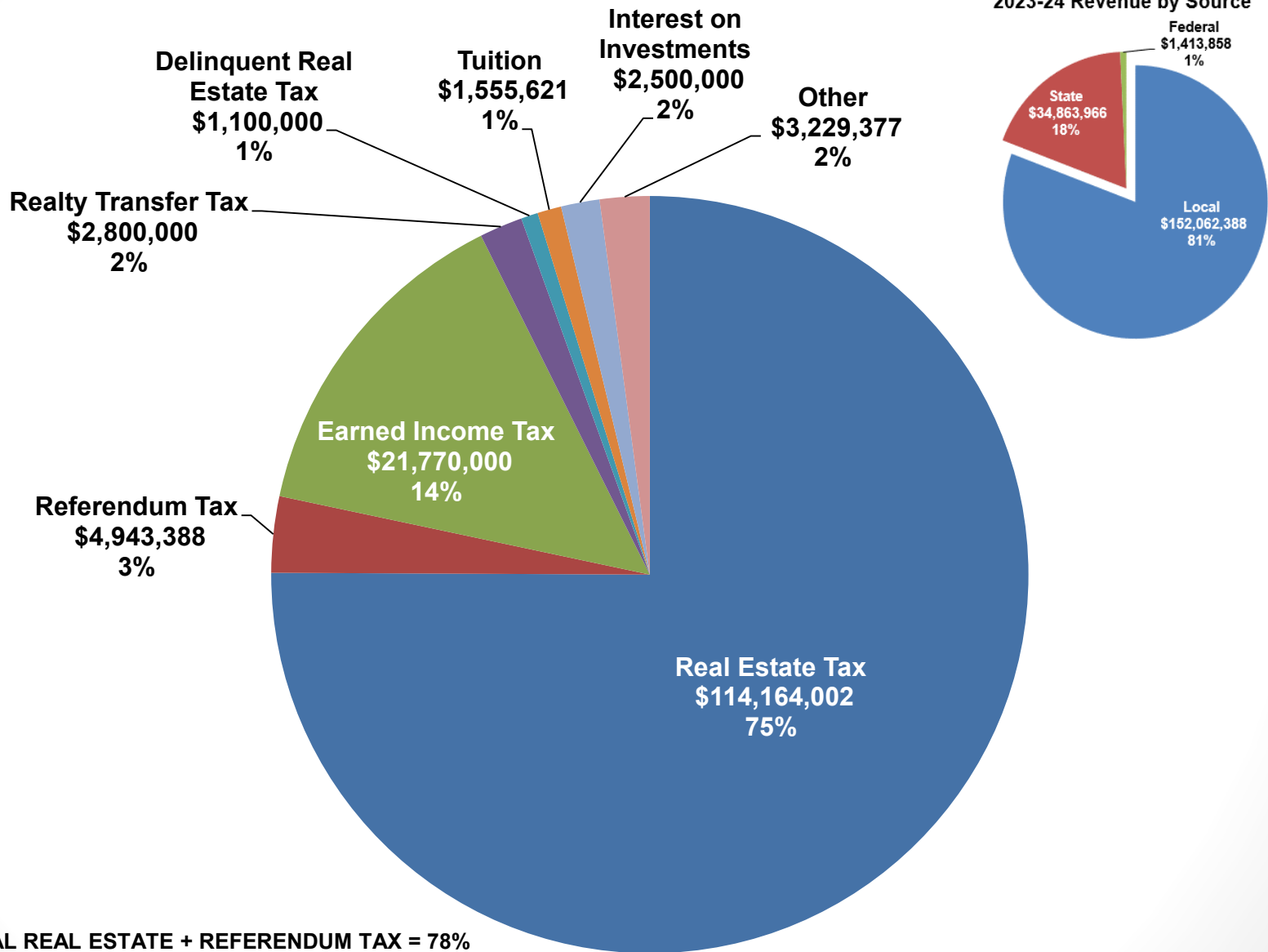
Budget 2023-24

Beginning Fund Balance	\$14,410,285
Revenue	188,340,212
Local	152,062,388
State	34,863,966
Federal	1,413,858
Expense (including capital reserve transfer)	187,132,736
Revenue less expense	<u>1,207,475</u>
Funding (Use) of Committed Fund Bal (Debt Service)	-
Funding (Use) of Committed Fund Bal (Health Insurance)	799,997
Change in Committed Fund Balance	<u>799,997</u>
Change in Unassigned General Fund Balance	407,478
Ending Unassigned Fund Balance	<u><u>\$14,817,763</u></u>
Unassigned Fund Balance Percentage	7.9%

2023-24 Revenue by Source

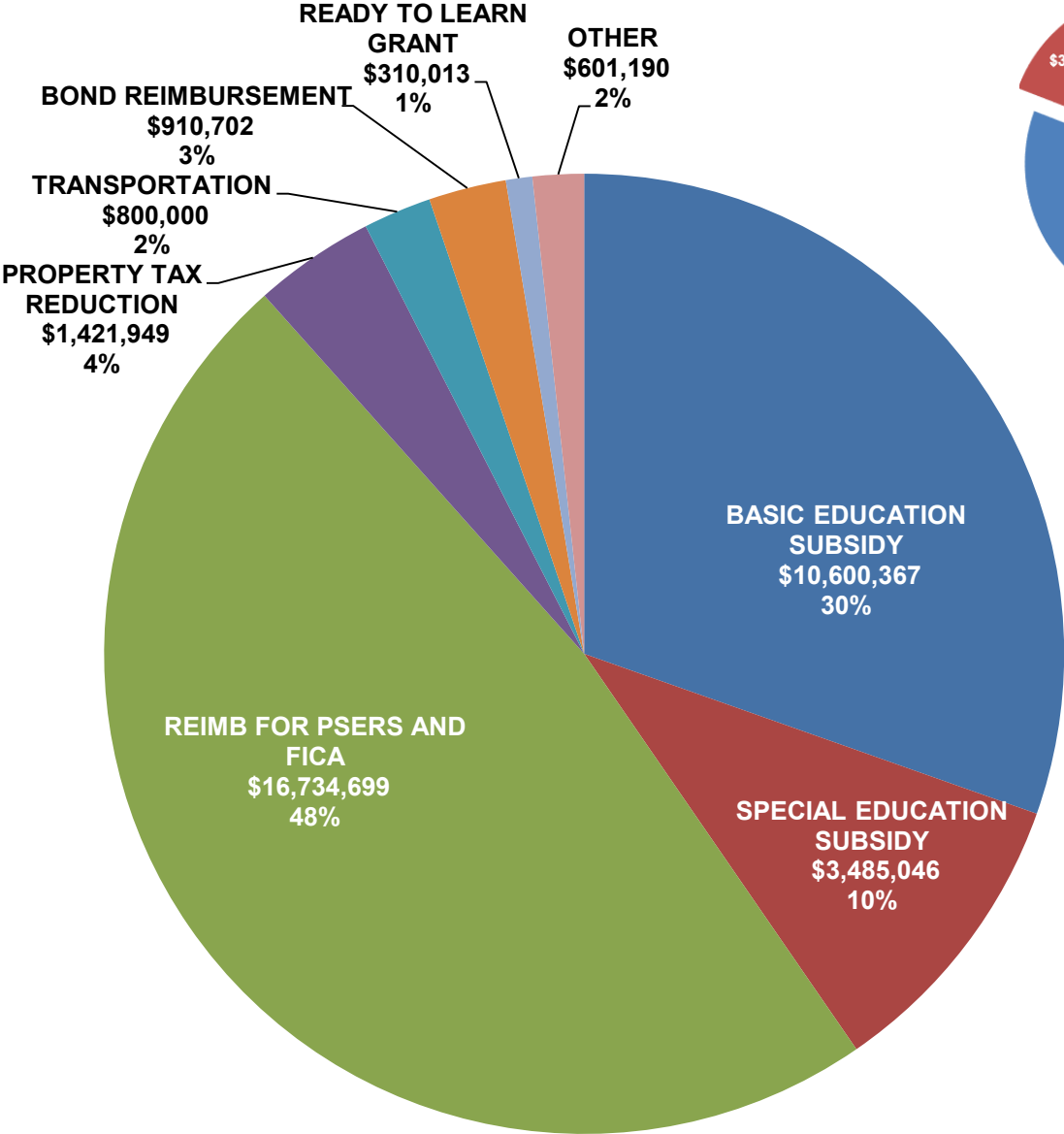


2023-24 Local Revenue

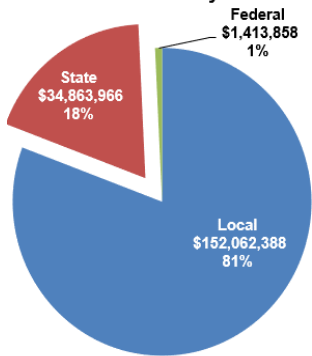


TOTAL REAL ESTATE + REFERENDUM TAX = 78%

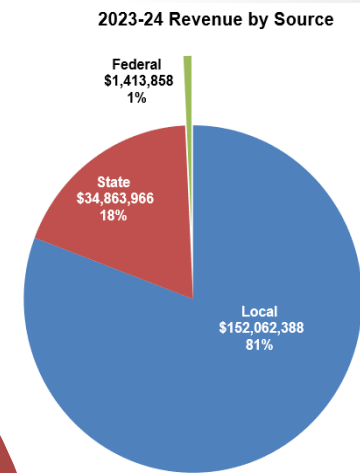
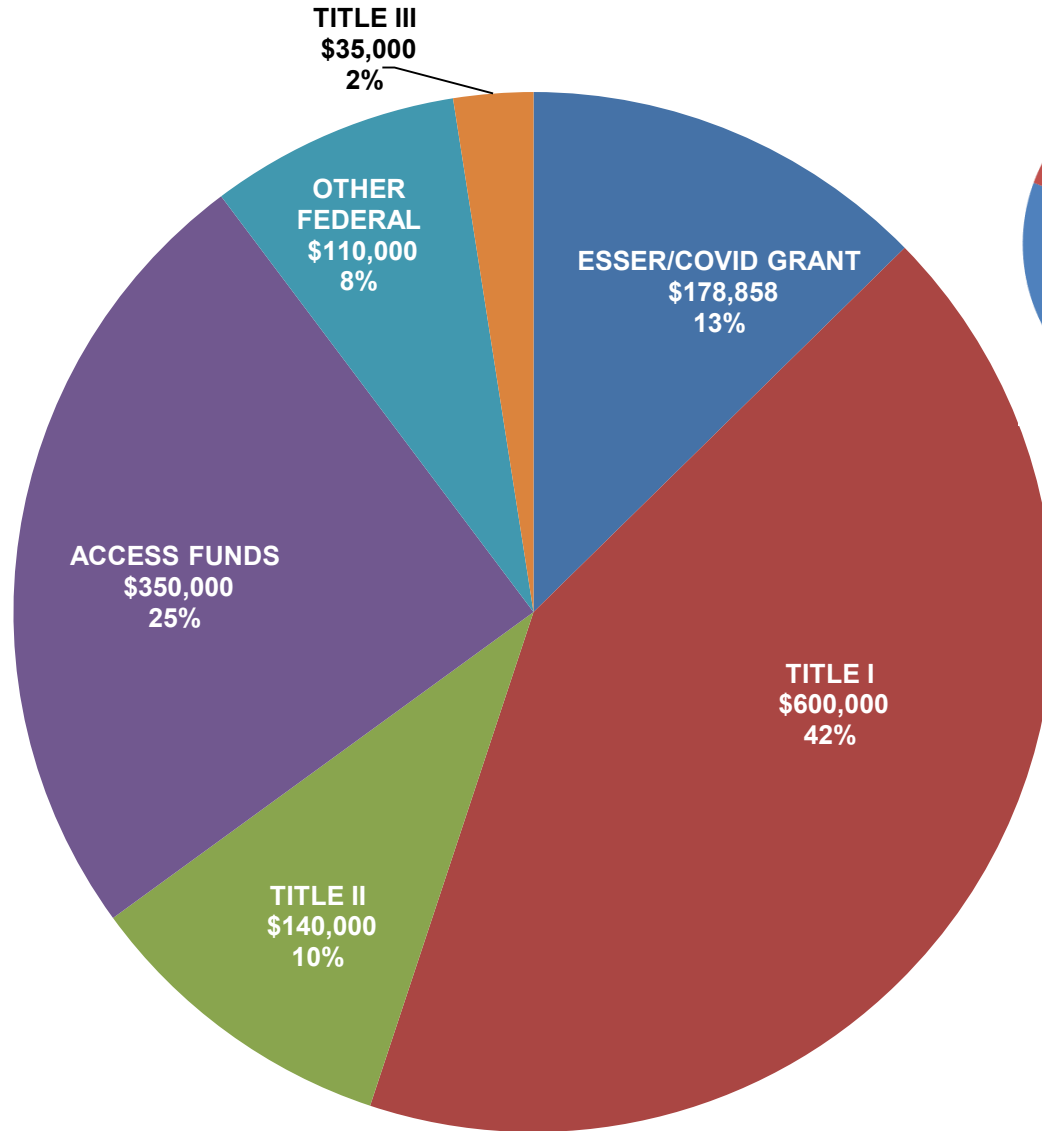
2023-24 STATE REVENUE



2023-24 Revenue by Source



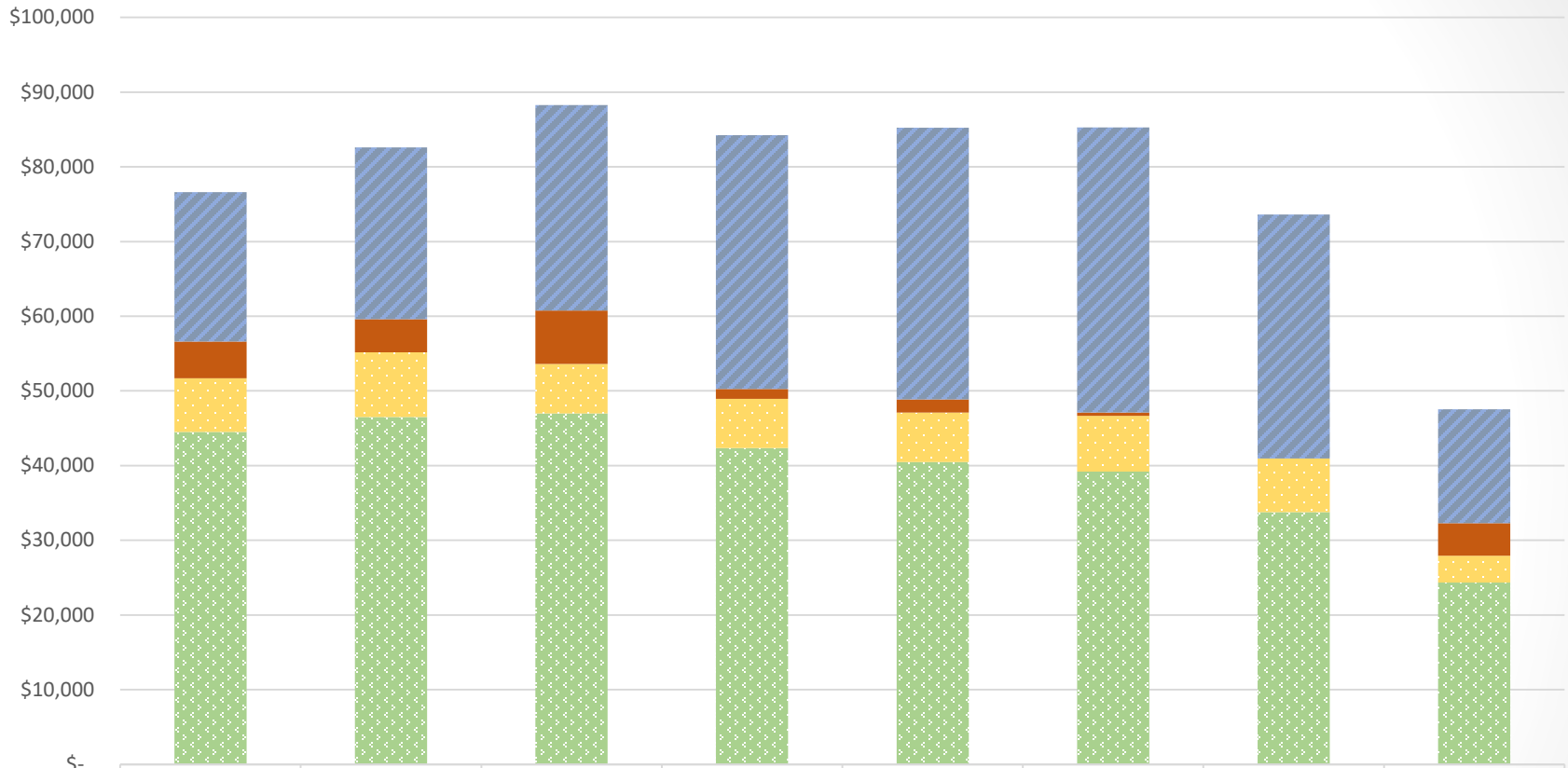
2023-24 FEDERAL REVENUE



Supplemental Tax Rebate

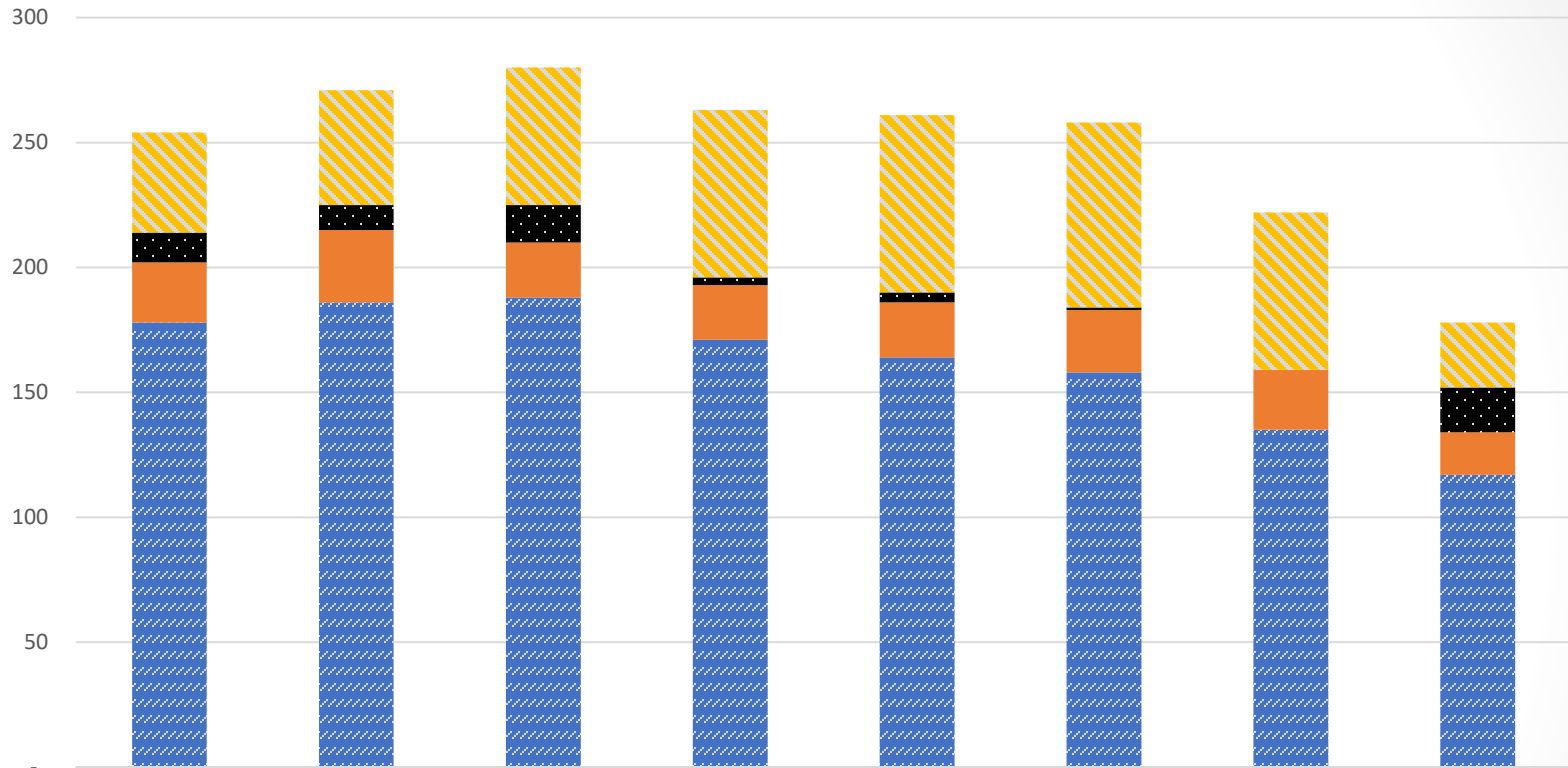
- \$100,000 has been set aside in the 2023-24 budget for this program
- This will be the ninth year of the program.
- Historical Process
 - Applications will be distributed with the tax bills on July 1
 - Applications accepted beginning July 1, 2023
 - Current year program due date for applications is June 30
 - Board needs to approve a resolution to continue.
- The district is watching for additional details related to the Governor's proposal that could lead to recommended changes in our program.

Supplemental Tax Rebate Program



	2015-2016	2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22	Current Year as of 4/10/2023
■ \$500 - \$649	\$20,000	\$23,000	\$27,500	\$33,978	\$36,381	\$38,189	\$32,658	\$15,244
■ \$301 - \$499	\$4,890	\$4,424	\$7,174	\$1,304	\$1,753	\$403	\$-	\$4,354
■ \$251 to \$300	\$7,200	\$8,660	\$6,600	\$6,600	\$6,600	\$7,500	\$7,200	\$3,600
■ up to \$250	\$44,500	\$46,500	\$46,992	\$42,338	\$40,491	\$39,178	\$33,750	\$24,337

Supplemental Tax Rebate Program



	2015-2016	2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22	Current Year as of 4/10/2023
■ \$500 - \$649	40	46	55	67	71	74	63	26
■ \$301 - \$499	12	10	15	3	4	1	-	18
■ \$251 to \$300	24	29	22	22	22	25	24	17
■ up to \$250	178	186	188	171	164	158	135	117

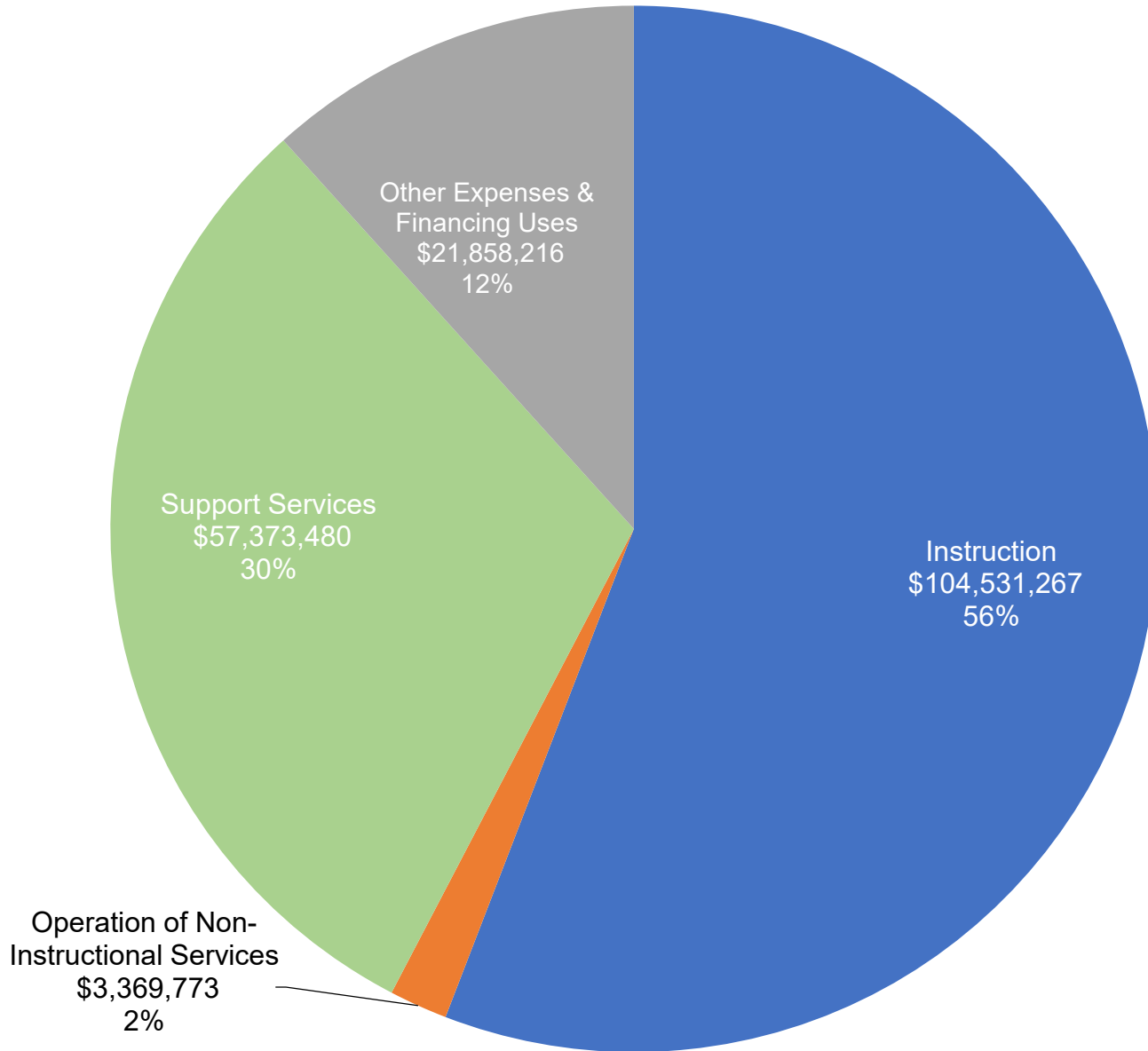
Functional Expense Definitions

- **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)

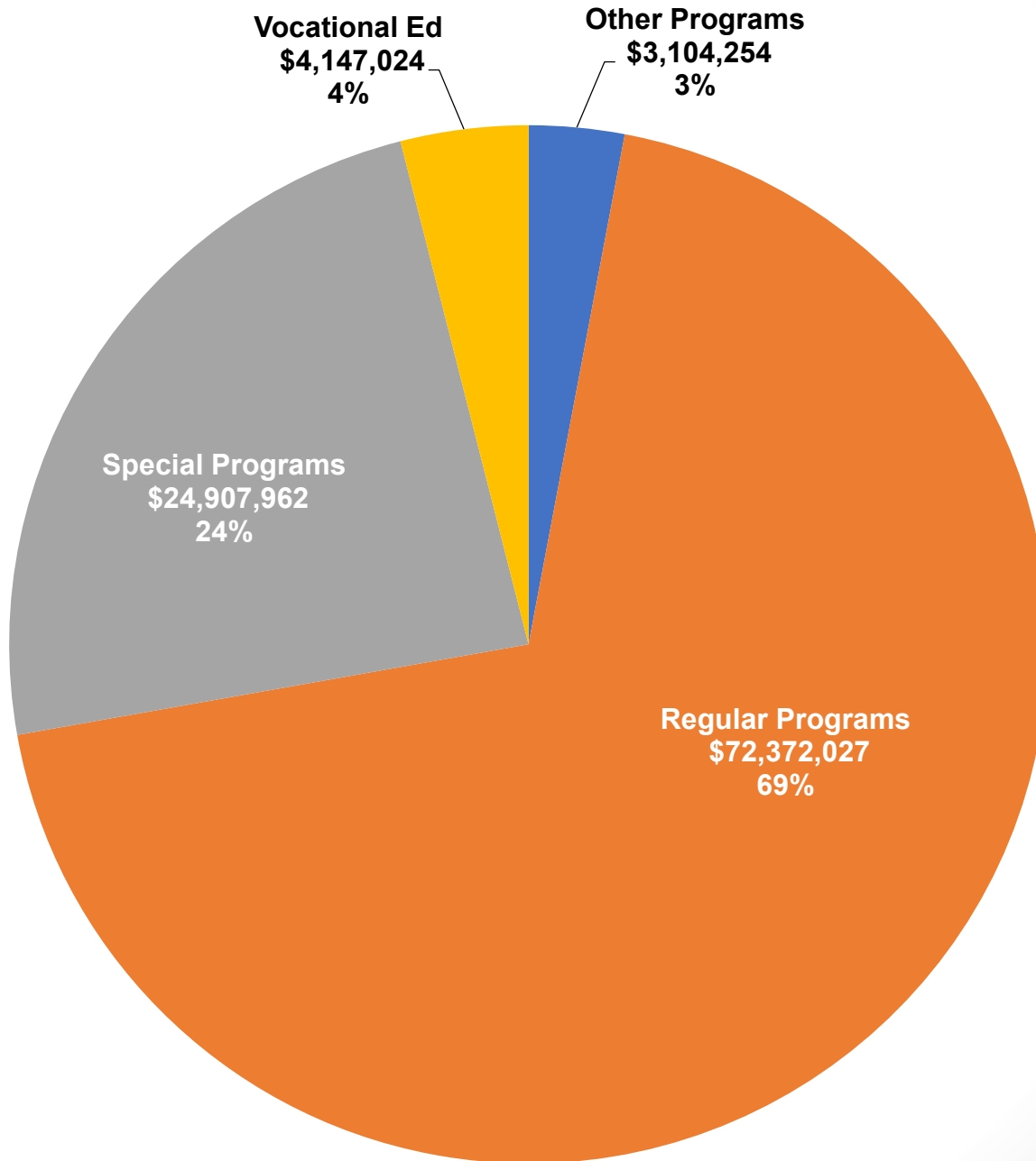
Functional Expense Definitions

- **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.

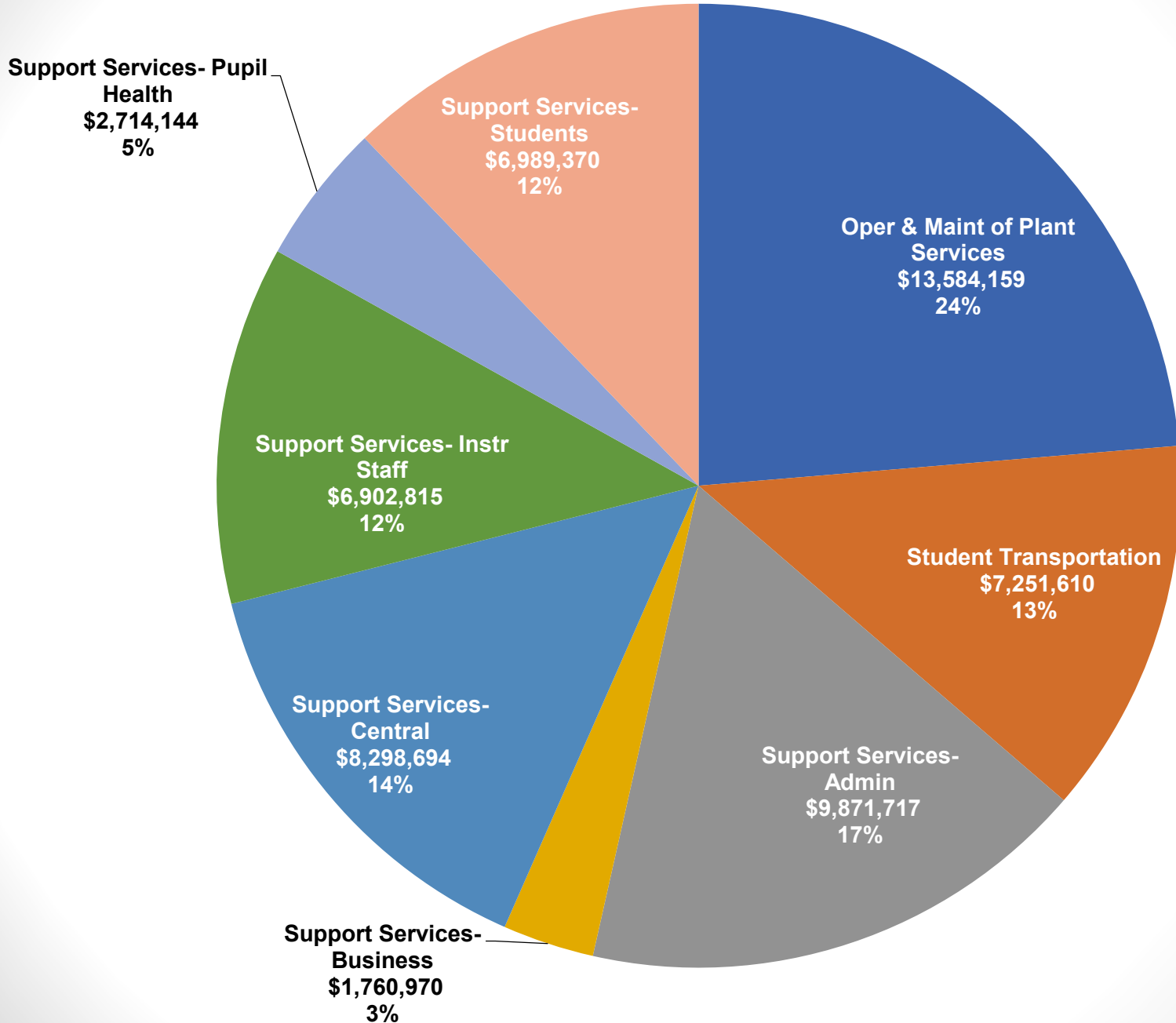
2023-24 Budgeted Expense by Function



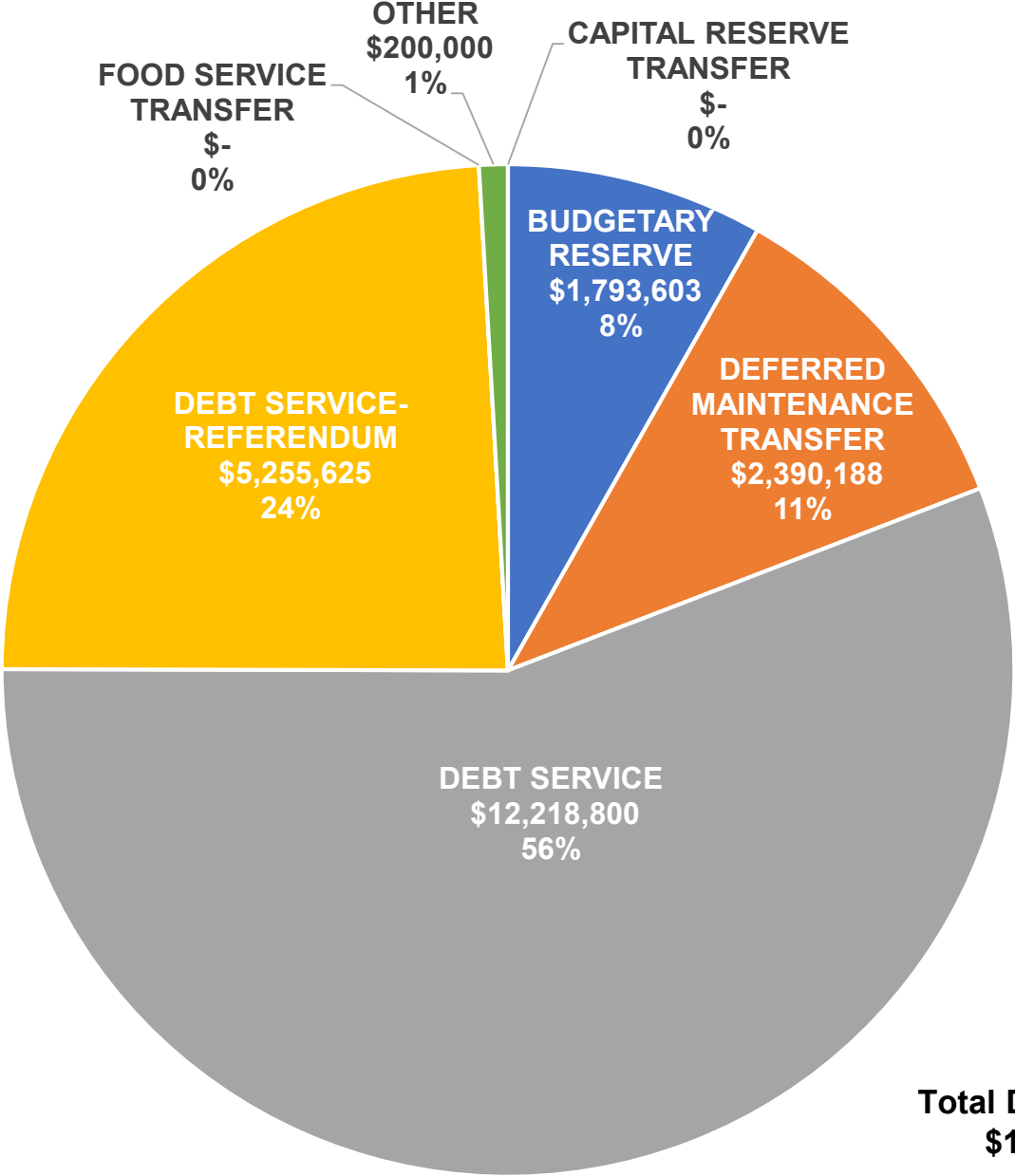
2023-24 Budget Instructional Expense



2023-24 Support Services Expense

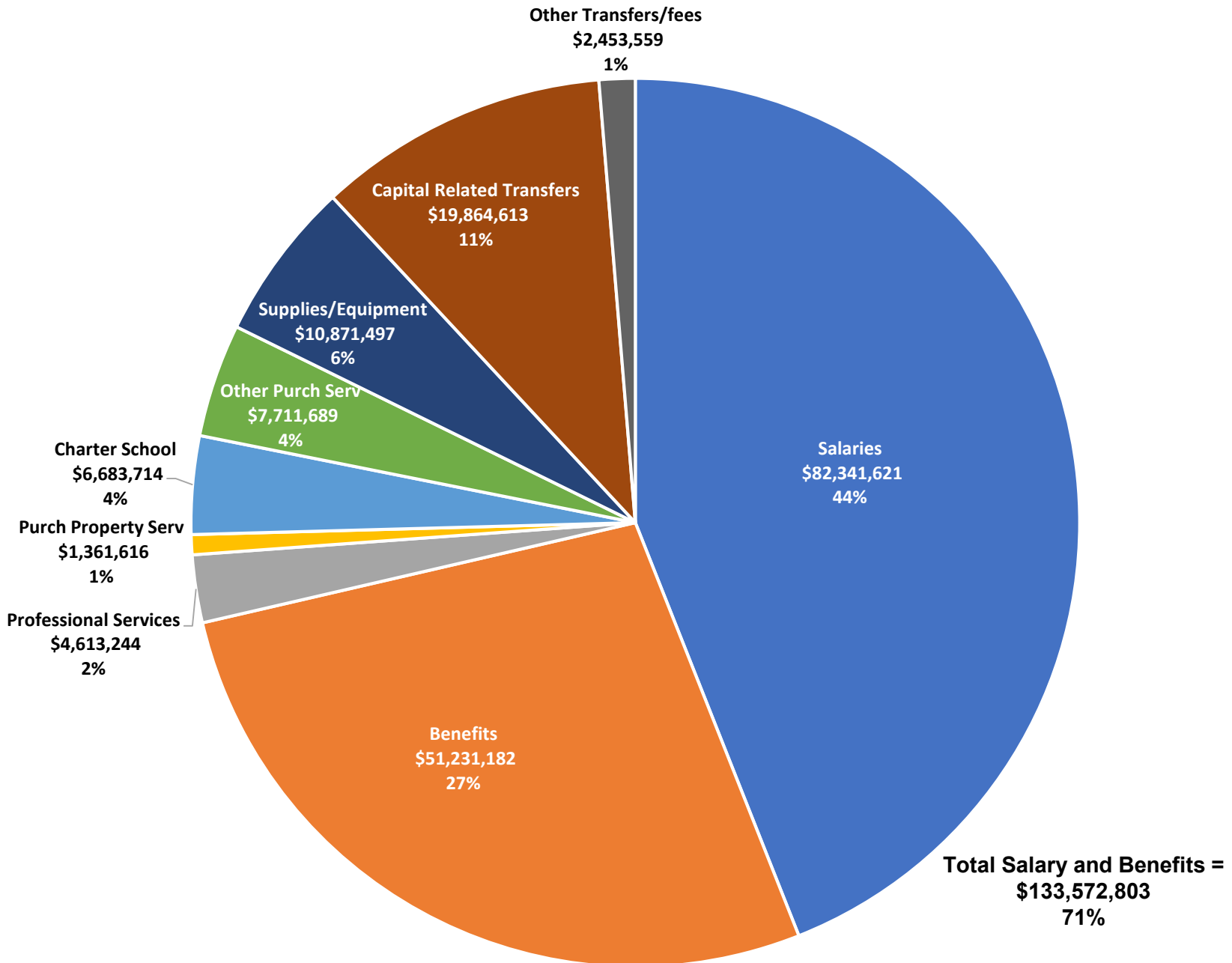


2023-24 Other Expense and Financing Uses



**Total Debt Service =
\$17,474,425
80%**

2023-24 Budgeted Expense by Object



**State College Area School District
2023-24 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	2023-24 % of Total Budget	2022-23 % of Total Budget
Instructional											
Regular Instructional											
1 Regular Programs	\$41,334,721	\$24,334,158	\$58,203	\$33,819	\$4,668,146	\$460,124	\$795,752	\$40,353	\$71,725,277		
2 Federally Funded Regual Prog	449,958	156,792	1,000	-	-	-	39,000	-	646,750		
3 Total Regular Instructional	41,784,679	24,490,951	59,203	33,819	4,668,146	460,124	834,752	40,353	72,372,027	39%	40%
4 Other Instructional											
5 Vocational Educ	2,323,359	1,407,499	20,800	3,050	-	94,910	279,131	18,275	4,147,024		
6 Other Programs	1,696,084	962,863	185,837	2,000	-	79,959	140,705	36,806	3,104,254		
7 Total Other Instructional	4,019,443	2,370,362	206,637	5,050	-	174,869	419,837	55,081	7,251,279	4%	4%
8											
9 Special Programs- Elem/Sec											
10 Life Skills Support- Public	210,492	117,935	-	-	-	-	8,800	-	337,228		
11 Deaf or Hearing Impaired Support	151,984	80,388	-	-	-	1,350	200	-	233,922		
12 Blind or Visually Impaired Support	127,070	115,780	100,000	-	-	1,720	4,000	-	348,569		
13 Speech and Language Support	802,542	498,001	-	-	-	4,223	17,600	325	1,322,691		
14 Emotional Support-Public	498,665	261,839	-	-	-	797,704	900	-	1,559,109		
15 Autistic Support	2,529,107	1,994,573	-	-	-	685,056	13,150	-	5,221,887		
16 Learning Support- Public	5,665,793	4,279,894	3,000	36,680	-	77,212	116,508	3,600	10,182,687		
17 Gifted Support	1,265,143	697,699	2,000	-	-	1,900	14,400	5,800	1,986,942		
18 Multi-Handicapped Support	363,396	348,031	-	-	-	-	300	-	711,727		
19 Special Programs- Other Support	439,292	227,538	1,600	200	2,015,568	249,000	70,000	-	3,003,199		
20 Total Special Programs	12,053,486	8,621,679	106,600	36,880	2,015,568	1,818,165	245,858	9,725	24,907,962	13%	14%
21											
22 Support Services											
23 Support Services - Students	4,048,526	2,595,260	197,100	450	-	77,165	67,270	3,600	6,989,370		
24 Support Services - Instr Staff	3,085,053	2,157,303	136,200	-	-	127,080	1,372,679	24,500	6,902,815		
25 Support Services - Admin	5,400,008	3,254,381	806,367	14,250	-	54,411	178,914	163,385	9,871,717		
26 Support Services - Pupil Health	1,225,163	812,075	650,376	1,600	-	100	24,830	-	2,714,144		
27 Support Services - Business	917,630	528,683	161,003	-	-	44,164	68,100	41,390	1,760,970		
28 Oper of Main of Plant Serv	4,501,419	3,040,958	1,151,849	1,118,000	-	505,933	3,255,500	10,500	13,584,159		
29 Student Transportation Serv	1,551,926	1,231,646	8,429	55,027	-	3,895,312	508,430	840	7,251,610		
30 Support Services - Central	2,254,446	1,420,110	382,705	64,300	-	483,505	3,640,300	53,328	8,298,694		
31 Total Support Services	22,984,172	15,040,415	3,494,030	1,253,627	-	5,187,670	9,116,024	297,543	57,373,480	31%	30%
32											
33 Non-instructional (i.e Student Activities/Athletics/Comm ed)	1,499,841	707,776	746,774	32,240	-	70,861	255,027	57,254	3,369,773	2%	2%
34											
35 Other Expenditures & Financing Uses											
36 Other	-	-	-	-	-	-	-	200,000	200,000		
37 Debt Service Transfer	-	-	-	-	-	-	-	12,218,800	12,218,800		
38 Debt Service- Referendum	-	-	-	-	-	-	-	5,255,625	5,255,625		
39 Deferred Maintenance Transfer	-	-	-	-	-	-	-	2,390,188	2,390,188		
40 Food Service Transfer	-	-	-	-	-	-	-	-	-		
41 Capital Reserve Transfer	-	-	-	-	-	-	-	-	-		
42 Budgetary Reserve	-	-	-	-	-	-	-	1,793,603	1,793,603		
43 Total Other Exp & Financing Uses	-	-	-	-	-	-	-	21,858,216	21,858,216	12%	10%
44											
45 Total 2022-23 Budget	82,341,621	\$51,231,182	\$4,613,244	\$1,361,616	\$6,683,714	\$7,711,689	\$10,871,497	\$22,318,172	\$187,132,735	100%	100%
46											
47 2023-24 % of Total Budget	44%	27%	2%	1%	4%	4%	6%	12%	100%		
48 2022-23 % of Total Budget	44%	30%	2%	1%	4%	4%	5%	10%	100%		

Next Steps

- May 1 – Committee of the Whole
 - Board Action Required:
 - Approval of Proposed final budget for 2023-2024
 - School Board President to sign PDE Certification of Use of PDE-2028
- May 15- Board Meeting and Budget Hearing
 - Final budget 2023-24
- June 5- Committee of the Whole
 - Board Action Required:
 - Adopt Final Budget on Form PDE-2028 (resolution)
 - Homestead and Farmstead Exclusion Resolution
 - Annual Tax Levy Resolution
 - Installment Payment Plan Resolution

Questions

State College Area School District

