

# State College Area School District



# 2024-25 Budget Development

**State College  
Area School District  
April 15, 2024**

# Budget 2024-25

- Action to be taken tonight
  - Approve the 2024-25 Proposed Final Budget
- Information in this presentation
  - Major Changes in Revenue & Expenses
  - Staffing Report
  - Budget 2024-25 Summary
  - Revenue by source
  - Expense by Function and Object
  - Proposed Final Budget Expense Matrix
  - Fund Balance Information
  - Supplemental Tax Rebate
  - Next Steps for the Board

# Major Changes in Projected Revenues

- Revenue
  - Budget presentation assumes a 2.65% tax increase in 2024-2025 and a 3% (up from 2.5%) tax increase in the following years
  - Local Revenue – Earned Income Tax, Realty Transfer Tax, & Interest
    - Earned income tax revenue is trending slightly above budget
    - Realty transfer tax projection is trailing the 2024 budget
    - Interest on Investment has been increased significantly in FY 2024 and 2025 due to higher interest rates
  - State Revenue - Retirement and Social Security
    - Reimbursement revenue due to salary expense adjustments
    - Other State Revenue increased due to PCCD grants
  - Federal Revenue
    - Title Revenue, beginning in FY 2025, has been increased to reflect recent experience

# Changes in Projected Expense

- Salaries and Benefits
  - New contracts have had an impact on the budget
  - Reinstatement of a 1.0 DEIB position for secondary. This position was grant funded, ending at the end of 2022-23 school year.
  - Addition of a 0.33 Math position (high school) to meet student needs.
  - Addition of 1.0 MTSS position funded by Title II
  - Repurpose 1.0 FTE each for retirements of Instructional Technology and Elementary Instructional Coach positions → 2.0 FTE Special Education teachers.
  - Create 2.0 FTE Elementary Curriculum Coordinators and 1.0 FTE Special Education teacher by repurposing remaining 3.0 FTE Elementary Instructional Coach positions.
    - Note: A portion of the Elementary Instructional Coach positions previously grant funded are no longer eligible for Title II funding.
  - Increase in healthcare expense based upon revised projections from Conrad Seigel
    - Increased by \$3.9 million in 2023-24 which is carried forward to 2024-25 at \$20.5 million

# Changes in Projected Expense

- Operating Costs
  - AP Testing is included at a cost of \$45,000.
  - Expansion of elementary writing curriculum program
  - Addition of the Safety and Security budget (inclusive of PBIS funds) at an overall increase of \$64,000.
  - Increase in substitute teacher employee rate (more details to be provided later)
  - Reduction in Charter School Cost from the projections in the 2023-24 budget
  - Reduction/elimination of transfers to Capital Reserve Fund and Health Insurance Committed Fund Balance
  - Significant increase in contracted carrier costs

# District/Grant Funded Positions

- Positions included in the budget that were grant funded in prior years:
  - Two Teachers will no longer be covered by Title II revenue
  - Bilingual Family Liaison
- Total District local expense in 2024-25; add of \$262,866 from previously funded Federal grant positions
- One mental health clinician position will remain funded through a PCCD grant.
- As listed on slide 5, 1.0 FTE MTSS funded by Title II

Department Title	2023-24 Budget	2024-25 Budget	\$ Variance	% Variance	Explanations
DISTRICTWIDE	123,227,237	136,410,607	13,183,371	11%	Increase in personnel costs for contract increases, 1.33 additional FTEs (DEIB position 1.0 and Math position .33), and increase in health insurance costs.
SUPERINTENDENT	519,910	485,802	(34,109)	-7%	Transfer of budget to other departments
ASST SUPER FOR SECOND ED	747,460	762,409	14,949	2%	
FIN & OPERATIONS OFFICER	14,850,612	16,175,242	1,324,630	9%	Supplies increase \$328K- curriculum and extra curricular, SCASD office moves; sal/ben inflator substitute related costs \$249K, other professional services \$243K.
ASST SUPVR FOR ELEM ED	528,394	693,677	165,283	31%	Now includes the cost of summer Champs Camp (\$154K) which was previously funded by ESSER, Title funds, or Title I Like (other local funds within a different departmental budget). Overall increase of \$94K to local district dollars for Summer Champs Camp.
DIRECTOR-HUMAN RESOURCES	755,918	811,955	56,037	7%	Payments to PSERS for adjustments (i.e. years of service) to be more inline with historical actuals; increase for employee training.
DIRECTOR OF SPECIAL EDUC	3,160,798	3,312,262	151,464	5%	Increase in personnel extra pay due contract increases and training; increase in OT/PT service rates and increased outside tuition rates; increases costs related to office move
DIRECTOR OF STUDENT SERVICES	661,767	761,376	99,609	15%	Increase in professional services for psych services and consulting, and additional Zen booths for elementary buildings funded with PCCD grants.
DIRECTOR OF TECHNOLOGY	4,417,047	4,478,105	61,058	1%	Additional identity protection and inflationary impact with various vendors
PUBLIC INFORMATION SPEC	57,350	58,497	1,147	2%	
ASST BUSINESS ADMINISTRAT	18,810,669	18,809,845	(823)	0%	
ATHLETICS DIRECTOR	2,076,364	2,072,558	(3,806)	0%	
PHYSICAL PLANT DIRECTOR	5,441,075	5,484,552	43,477	1%	
AQUATICS DIRECTOR	67,208	68,552	1,344	2%	
TRANSPORTATION DIRECTOR	4,627,586	5,329,059	701,473	15%	Contracted carrier increases \$470K; Additional bus purchase \$126K; estimated CIU transportation increase \$53K; increase in bus software \$32K, personnel costs \$22K
STUDENT ACTIVITIES DIR	613,793	653,812	40,019	7%	Personnel costs and student activity field trips
PRINTSHOP MANAGER	40,064	40,064	-	0%	
CAREER TECH CENTER DIRECT	420,028	445,727	25,700	6%	Transfer of Family Consumer Science (FCS) funds from High School Budget to CTC (\$25K).
CTC ENTERPRISE	103,950	134,953	31,003	30%	Incr in estimated rev and exp related to enterprise funds.
CORL STREET ELEMENTARY	33,738	32,868	(870)	-3%	
EASTERLY PARKWAY ELEM	44,562	46,478	1,916	4%	
FERGUSON TOWNSHIP ELEM	43,859	42,134	(1,725)	-4%	
PARK FOREST ELEMENTARY	60,587	59,944	(644)	-1%	



Department Title	2023-24 Budget	2024-25 Budget	\$ Variance	% Variance	Explanations
RADIO PARK ELEMENTARY	55,808	62,695	6,887	12%	
GRAY'S WOODS ELEMENTARY	52,012	52,125	112	0%	
MOUNT NITTANY ELEMENTARY	60,447	61,681	1,234	2%	
DIRECTOR OF GIFTED ED REGISTRATION	102,557 32,719	167,136 33,373	64,578 654	63% 2%	Psych evaluations and supervision services (grant funded); Gifted screenings for elementary students; tech supplies
EQUITY & INCLUSION	133,276	168,871	35,594	27%	Additional training and presenters to be funded by a transfer of locally budgeted dollars
SPRING CREEK ELEMENTARY	52,012	55,310	3,298	6%	
VIRTUAL ACADEMY-ELEM	66,883	68,220	1,338	2%	
FEDERAL GRANTS	392,982	212,031	(180,951)	-46%	Decrease in ESSER funded spending
MOUNT NITTANY MIDDLE SCHL	142,296	151,359	9,063	6%	
PARK FOREST MIDDLE SCHL	162,687	165,056	2,369	1%	
DIR OF CURRICULUM 6-8	129,477	142,537	13,059	10%	
VIRTUAL ACADEMY-SECONDARY	354,703	378,786	24,083	7%	
Safety & Security Budget	-	110,272	110,272		New Safety & Security budget (inclusive of PBIS Funds)
HIGH SCHOOL PRINCIPALS	636,801	658,421	21,620	3%	
INTERN'L BACC DIPLOMA PRG	67,847	69,204	1,357	2%	
DIR OF CURRICULUM 9-12	193,489	215,366	21,877	11%	
EDUCATIONAL ALTERNATIVES	128,715	140,206	11,491	9%	
COMMUNITY EDUCATION	1,657,746	1,851,848	194,102	12%	Inflation of compensation and provider costs; increasing capacity for CEEL location at Corl Street
LIBRARY	48,973	49,953	979	2%	
ELEM CURR BUDGET	1,351,331	585,944	(765,387)	-57%	New Reading curriculum in FY 2023-24
	<b>187,132,736</b>	<b>202,570,870</b>	<b>15,438,133</b>		

# Staffing Report Comparison

State College Area School District				
FTE's				
Position	Budget 2023-24	Budget 2024-25	FY25 vs. FY24 Budget	
COORDINATOR	5.10	7.10	2.00	
ELEMENTARY TEACHER	242.20	241.00	(1.20)	
GUIDANCE COUNSELORS	23.50	24.50	1.00	
HOME AND SCHOOL VISITOR	4.00	5.00	1.00	
INSTR TECHNOLOGY SPECIALIST	4.00	3.00	(1.00)	
LIBRARIAN	11.50	11.50	-	
MENTAL HEALTH CLIN	4.00	3.00	(1.00)	
NURSES, DENTAL HYGIENISTS	9.00	9.00	-	
PSYCHOLOGIST	11.00	11.00	-	
SECONDARY TEACHER	264.38	267.60	3.22	
SPECIAL EDUCATION TEACHER	69.70	75.10	5.40	
SPEECH AND HEARING	11.00	12.00	1.00	
<b>Total SCAEA</b>	<b>659.38</b>	<b>669.80</b>	<b>10.42</b>	
CLERICAL	4.00	4.00	-	
CLERICAL PARAPROFESSIONAL	1.00	-	(1.00)	
HEALTH CARE PARAPROFESSIONAL	10.00	11.00	1.00	
INTERPRETER	1.50	2.50	1.00	
LIBRARY PARAPROFESSIONAL	10.00	10.00	-	
PARAPROFESSIONAL (1)	102.39	103.65	1.26	
PARAPROFESSIONAL - LIFT BUS	0.57	0.57	(0.00)	
PARAPROFESSIONAL COMP LAB	3.00	-	(3.00)	
PARAPROFESSIONAL-SPECIAL EDUC	148.99	150.42	1.43	
SECRETARY	55.73	58.73	3.00	
<b>Total SCESPA</b>	<b>337.18</b>	<b>340.87</b>	<b>3.69</b>	
PHYSICAL PLANT CUSTODIAN	65.00	66.00	1.00	
PHYSICAL PLANT GROUNDS	9.00	9.00	-	
PHYSICAL PLANT MAINTENANCE	6.00	6.00	-	
PHYSICAL PLANT SUPERVISOR	6.00	6.00	-	
TRANSPORTATION BUS DRIVER	30.00	30.00	-	
TRANSPORTATION MECHANIC	5.00	5.00	-	
TRANSPORTATION SUPERVISOR	2.00	2.00	-	
<b>Total AFSCME</b>	<b>123.00</b>	<b>124.00</b>	<b>1.00</b>	

# Staffing Report Comparison (cont.)

ACT93 MANAGERS	12.50	14.50	2.00
ASSISTANT PRINCIPAL	6.50	6.60	0.10
CENTRAL OFFICE ADMINISTRATOR	5.00	5.00	-
OTHER ADMINISTRATOR	15.00	16.00	1.00
PRINCIPAL	11.00	11.00	-
<b>Total Administrators</b>	<b>50.00</b>	<b>53.10</b>	<b>3.10</b>
CEEL ASST SITE SUPERVISOR-C.E.	1.00	1.00	-
CEEL SUPERVISOR-COMM ED	7.00	7.00	-
EDUCATIONAL RECORDS COORDINATR	1.00	1.00	-
EXECUTIVE SECRETARY	7.00	7.00	-
FINANCE OFFICE	1.00	-	(1.00)
HUMAN RESOURCES	1.00	-	(1.00)
POOL OPERATOR/FITNESS CTR	1.50	1.50	-
PRINTER	2.00	2.00	-
SECURITY GUARD	3.00	3.00	-
TECHNOLOGY SPECIALIST	17.00	17.00	-
<b>ASG, Exec Secretary and Technology</b>	<b>41.50</b>	<b>39.50</b>	<b>(2.00)</b>
<b>Total</b>	<b>1,211.06</b>	<b>1,227.27</b>	<b>16.21</b>

# Budget 2024-25

<b>Beginning Fund Balance</b>	<b><u>\$ 15,669,652</u></b>
<b>Revenue</b>	<b><u>\$ 197,934,645</u></b>
Local	\$ 157,872,353
State	\$ 38,587,292
Federal	\$ 1,475,000
<b>Expense (including Capital Reserve transfer)</b>	<b><u>\$ 202,570,869</u></b>
<b>Revenue less of expense</b>	<b><u>\$ (4,636,224)</u></b>
Funding/(Use) of Committed Fund Balance - Debt Service	\$ (2,349,000)
Funding/(Use) of Committed Fund Balance - Health Insurance	<u>\$ -</u>
<b>Change in Committed Fund Balance</b>	<b><u>\$ (2,349,000)</u></b>
<b>Change in Unassigned Fund Balance</b>	<b><u>\$ (2,287,224)</u></b>
<b>Ending Unassigned Fund Balance</b>	<b><u><u>\$ 13,382,428</u></u></b>
<b>Unassigned Fund Balance Percentage</b>	<b><u><u>6.61%</u></u></b>

# Budget 2024-25

<b>LOCAL</b>		
CURRENT REAL ESTATE TAX	\$	118,476,582
REAL ESTATE TAX-REFERENDUM DEBT	\$	4,946,210
EARNED INCOME TAX	\$	22,660,000
REALTY TRANSFER TAX	\$	2,500,000
DELINQUENT REAL ESTATE TAX	\$	1,100,000
INTERIM REAL ESTATE TAX	\$	600,000
IDEA-B	\$	918,756
PAYMENTS IN LIEU OF TAX	\$	647,824
LOCAL SERVICES TAX	\$	420,000
TUITION	\$	1,950,991
MISC LOCAL REVENUE	\$	534,800
PUBLIC UTILITY REALTY TAX	\$	117,190
INTEREST ON INVESTMENTS	\$	3,000,000
<b>TOTAL LOCAL</b>	<b>\$</b>	<b>157,872,353</b>
<b>STATE</b>		
BASIC ED INSTR SUBSIDY	\$	12,500,000
SPECIAL ED REVENUE	\$	3,485,046
REV. FOR RETIREMENT	\$	14,729,420
REV. FOR SOCIAL SECURITY	\$	3,330,178
PROPERTY TAX REDUCTION	\$	1,794,014
TRANSPORTATION REVENUE	\$	800,000
BOND REIMBURSEMENTS	\$	910,907
HEALTH SERVICES REVENUE	\$	140,000
READY TO LEARN GRANT	\$	310,013
SAFETY GRANTS	\$	-
VOCATIONAL EDUCATION	\$	226,000
OTHER STATE REVENUE (4)	\$	231,714
TUITION - 1305/1306	\$	130,000
<b>TOTAL STATE</b>	<b>\$</b>	<b>38,587,292</b>
<b>FEDERAL</b>		
TITLE I REVENUE	\$	825,000
TITLE II REVENUE	\$	155,000
ACCESS FUNDS	\$	350,000
OTHER FEDERAL REVENUE (5)	\$	110,000
TITLE III REVENUE	\$	35,000
<b>TOTAL FEDERAL</b>	<b>\$</b>	<b>1,475,000</b>
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>197,934,645</b>

# Budget 2024-25

Salaries		\$ 88,840,284
Health Insurance		\$ 20,500,000
PSERS		\$ 29,458,840
Other Benefits		\$ 8,674,400
Professional Services		\$ 4,944,162
Purchased Property Services		\$ 1,476,588
Charter School Expense		\$ 6,525,000
Other Purchased Services		\$ 8,272,402
Supplies/Equipment		\$ 10,883,403
Deferred Maintenance		\$ 2,437,992
Transfers/contingencies/fees		\$ 3,080,973
Debt Service		\$ 12,218,200
Debt Service - Referendum Debt		\$ 5,258,625
<b>Total Expense before Transfers</b>		<b>\$ 202,570,869</b>
Transfer to Capital Reserve		\$ -
<b>Total Expense including Transfers</b>		<b>\$ 202,570,869</b>
Fund Balance Commitment/(Use) - Debt Service		\$ (2,349,000)
Fund Balance Commitment/(Use) - Health Insurance		\$ -
<b>Total fund balance commitment/(use)</b>		<b>\$ (2,349,000)</b>
<b>Total Expenses and Transfers</b>		<b>\$ 200,221,869</b>

# General Fund Revenue

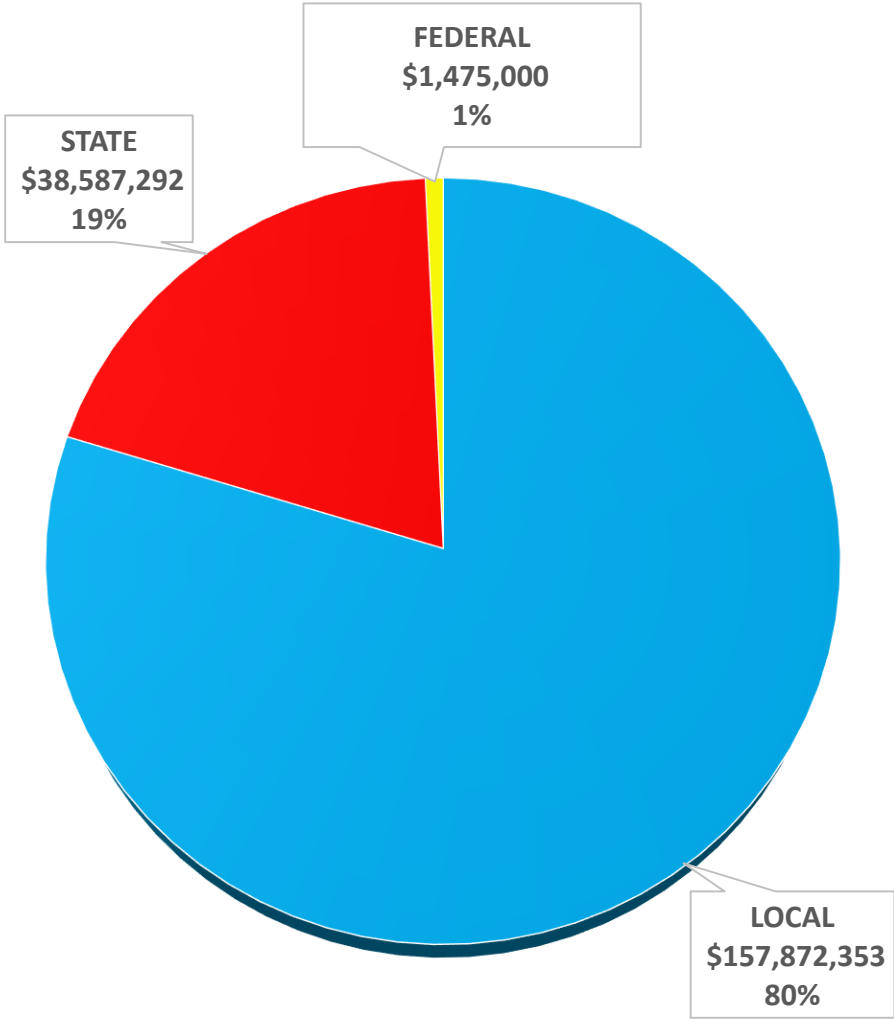
REVENUES	Final 2023-2024 Budget	Board Present 1/4/2024	Board Present 3/11/2024	Board Present 4/1/2024	FC Present 4/10/2024	Board Present 4/15/2024	4/15/24 Present vs 4/1/24	Variance Explanation
<b>LOCAL SERVICES TAX</b>								
CURRENT REAL ESTATE TAX	\$ 117,684,204	\$ 118,476,582	\$ 118,476,582	\$ 118,476,582	\$ 118,476,582	\$ 118,476,582	\$ -	2.65% increase in real estate tax rate
REAL ESTATE TAX-REFERENDUM DEBT	\$ 4,946,210	\$ 4,946,210	\$ 4,946,210	\$ 4,946,210	\$ 4,946,210	\$ 4,946,210	\$ -	
EARNED INCOME TAX	\$ 22,420,000	\$ 22,420,000	\$ 22,420,000	\$ 22,420,000	\$ 22,660,000	\$ 22,660,000	\$ -	
REALTY TRANSFER TAX	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ -	
DELINQUENT REAL ESTATE TAX	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ -	
INTERIM REAL ESTATE TAX	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	
IDEA-B	\$ 898,756	\$ 898,756	\$ 898,756	\$ 898,756	\$ 918,756	\$ 918,756	\$ 20,000	Adjustment for PATTAN revenue
PAYMENTS IN LIEU OF TAX	\$ 647,824	\$ 647,824	\$ 647,824	\$ 647,824	\$ 647,824	\$ 647,824	\$ -	
LOCAL SERVICES TAX	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ -	
TUITION	\$ 1,555,621	\$ 1,555,621	\$ 1,555,621	\$ 1,850,000	\$ 1,854,991	\$ 1,950,991	\$ 100,991	
MISC LOCAL REVENUE	\$ 557,607	\$ 557,607	\$ 557,607	\$ 557,607	\$ 630,800	\$ 534,800	\$ (22,807)	Adjustment of CEEL Revenue
PUBLIC UTILITY REALTY TAX	\$ 117,190	\$ 117,190	\$ 117,190	\$ 117,190	\$ 117,190	\$ 117,190	\$ -	
INTEREST ON INVESTMENTS	\$ 1,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	
<b>TOTAL LOCAL</b>	<b>\$ 154,447,412</b>	<b>\$ 156,739,790</b>	<b>\$ 156,739,790</b>	<b>\$ 157,774,169</b>	<b>\$ 157,872,353</b>	<b>\$ 157,872,353</b>	<b>\$ 98,184</b>	
<b>STATE</b>								
BASIC ED INSTR SUBSIDY	\$ 10,600,367	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000	\$ -	
SPECIAL ED REVENUE	\$ 3,485,046	\$ 3,485,046	\$ 3,485,046	\$ 3,485,046	\$ 3,485,046	\$ 3,485,046	\$ -	
REV. FOR RETIREMENT	\$ 14,400,000	\$ 14,450,000	\$ 14,450,000	\$ 14,718,593	\$ 14,792,894	\$ 14,729,420	\$ 10,827	Further refinement of PSERS amount
REV. FOR SOCIAL SECURITY	\$ 3,173,000	\$ 3,259,984	\$ 3,259,984	\$ 3,345,849	\$ 3,341,700	\$ 3,330,178	\$ (15,671)	Adjustment based on further refinement of salaries amount
PROPERTY TAX REDUCTION	\$ 1,794,014	\$ 1,794,014	\$ 1,794,014	\$ 1,794,014	\$ 1,794,014	\$ 1,794,014	\$ -	
TRANSPORTATION REVENUE	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	
BOND REIMBURSEMENTS	\$ 910,907	\$ 910,907	\$ 910,907	\$ 910,907	\$ 910,907	\$ 910,907	\$ -	
HEALTH SERVICES REVENUE	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ -	
READY TO LEARN GRANT	\$ 310,013	\$ 310,013	\$ 310,013	\$ 310,013	\$ 310,013	\$ 310,013	\$ -	
SAFETY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
VOCATIONAL EDUCATION	\$ 226,000	\$ 226,000	\$ 226,000	\$ 226,000	\$ 226,000	\$ 226,000	\$ -	
OTHER STATE REVENUE (4)	\$ -	\$ -	\$ -	\$ 231,714	\$ 231,714	\$ 231,714	\$ -	
TUITION - 1305/1306	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	
<b>TOTAL STATE</b>	<b>\$ 35,969,347</b>	<b>\$ 38,005,964</b>	<b>\$ 38,005,964</b>	<b>\$ 38,592,136</b>	<b>\$ 38,662,288</b>	<b>\$ 38,587,292</b>	<b>\$ (4,844)</b>	
<b>FEDERAL</b>								
TITLE I REVENUE	\$ 600,000	\$ 825,000	\$ 825,000	\$ 825,000	\$ 825,000	\$ 825,000	\$ -	
TITLE II REVENUE	\$ 140,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	
ACCESS FUNDS	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	
OTHER FEDERAL REVENUE (5)	\$ 110,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 110,000	\$ 110,000	\$ (10,000)	Reduction in Title III revenue
TITLE III REVENUE	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
<b>TOTAL FEDERAL</b>	<b>\$ 1,235,000</b>	<b>\$ 1,485,000</b>	<b>\$ 1,485,000</b>	<b>\$ 1,485,000</b>	<b>\$ 1,475,000</b>	<b>\$ 1,475,000</b>	<b>\$ (10,000)</b>	
<b>TOTAL REVENUE</b>	<b>\$ 191,651,759</b>	<b>\$ 196,230,754</b>	<b>\$ 196,230,754</b>	<b>\$ 197,851,305</b>	<b>\$ 198,009,641</b>	<b>\$ 197,934,645</b>	<b>\$ 83,340</b>	Change since 4/1 Board Meeting - 0.04%

# General Fund Expenses & Transfers

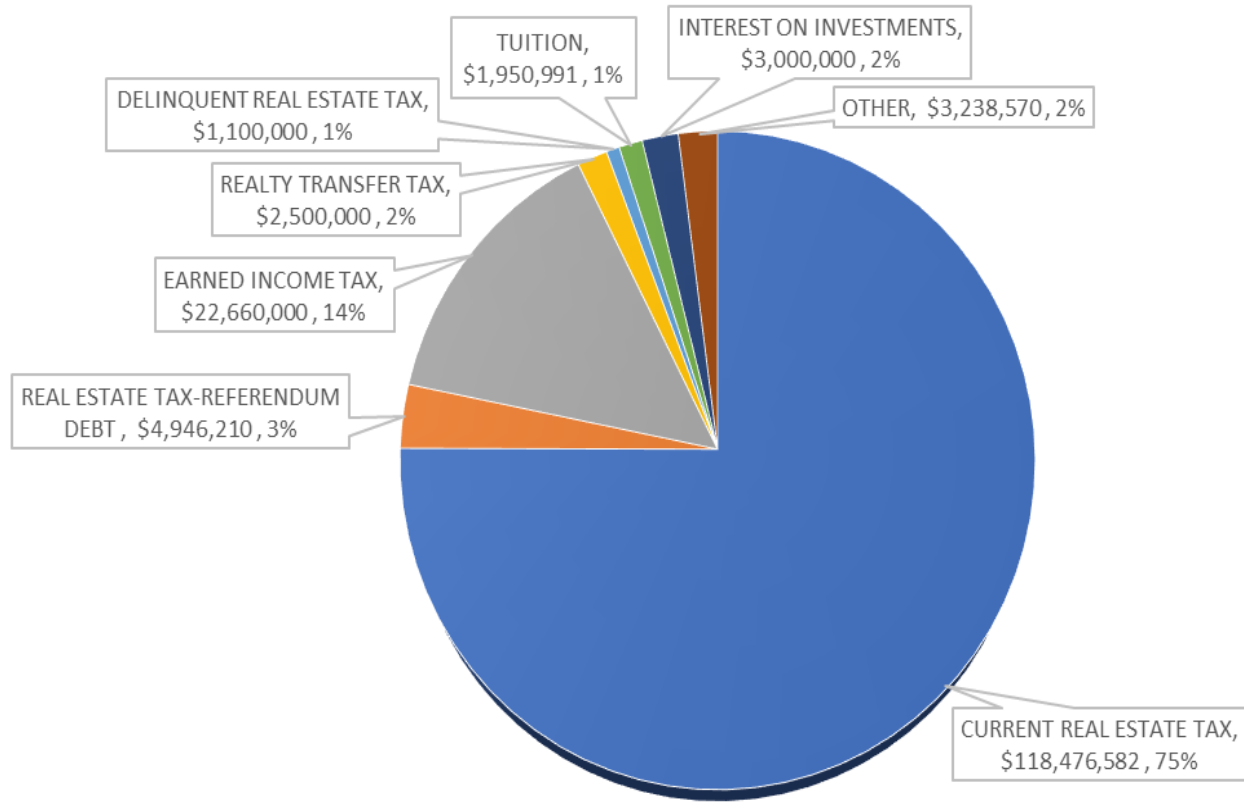
EXPENSE \$	Final Budget Presentation	Board Present 1/4/2024	Board Present 3/11/2024	Board Present 4/1/2024	FC Present 4/10/2024	Board Present 4/15/2024	4/15/24 Present vs 4/1/24	Variance Explanation
Salaries	\$ 84,647,186	\$ 86,967,699	\$ 86,967,699	\$ 89,258,334	\$ 89,147,660	\$ 88,840,284	\$ (418,050)	Further refinement of salaries amount
Health Insurance	\$ 17,717,801	\$ 17,837,400	\$ 17,837,400	\$ 20,500,000	\$ 20,500,000	\$ 20,500,000	\$ -	
PSERS	\$ 28,800,000	\$ 28,900,000	\$ 28,900,000	\$ 29,437,186	\$ 29,585,787	\$ 29,458,840	\$ 21,654	Further refinement of PSERS amount
Other Benefits	\$ 8,000,000	\$ 8,200,000	\$ 8,200,000	\$ 8,929,778	\$ 8,710,109	\$ 8,674,400	\$ (255,378)	Further refinement of Other Benefits through personnel budgeting process
Professional Services	\$ 4,550,000	\$ 5,220,000	\$ 5,220,000	\$ 5,067,131	\$ 5,067,131	\$ 4,944,162	\$ (122,969)	Reclassification of Professional Services to Personnel - Title II funds
Purchased Property Services	\$ 1,380,000	\$ 1,370,000	\$ 1,370,000	\$ 1,476,588	\$ 1,476,588	\$ 1,476,588	\$ -	
Charter School Expense	\$ 6,800,000	\$ 6,190,000	\$ 6,190,000	\$ 6,525,000	\$ 6,525,000	\$ 6,525,000	\$ -	
Other Purchased Services	\$ 7,790,000	\$ 8,050,000	\$ 8,200,000	\$ 8,272,402	\$ 8,272,402	\$ 8,272,402	\$ -	
Supplies/Equipment	\$ 10,380,000	\$ 10,870,000	\$ 10,900,000	\$ 10,893,403	\$ 10,883,403	\$ 10,883,403	\$ (10,000)	Adjustment with reduction in Title III revenue
Deferred Maintenance	\$ 2,437,992	\$ 2,437,992	\$ 2,437,992	\$ 2,437,992	\$ 2,437,992	\$ 2,437,992	\$ -	
Transfers/contingencies/fees	\$ 2,776,230	\$ 3,726,230	\$ 3,626,230	\$ 3,080,973	\$ 3,080,973	\$ 3,080,973	\$ (0)	
Debt Service	\$ 12,218,200	\$ 12,218,200	\$ 12,218,200	\$ 12,218,200	\$ 12,218,200	\$ 12,218,200	\$ -	
Debt Service - Referendum Debt	\$ 5,258,625	\$ 5,258,625	\$ 5,258,625	\$ 5,258,625	\$ 5,258,625	\$ 5,258,625	\$ -	
<b>Total Expense before transfers &amp; use of fund balance</b>	<b>\$ 192,756,034</b>	<b>\$ 197,246,146</b>	<b>\$ 197,326,146</b>	<b>\$ 203,355,612</b>	<b>\$ 203,163,870</b>	<b>\$ 202,570,869</b>	<b>\$ (784,743)</b>	
Fund Balance Commitment/Use (Debt Service)(3)	(2,349,000)	\$ (2,349,000)	\$ (2,349,000)	\$ (2,349,000)	\$ (2,349,000)	\$ (2,349,000)	\$ -	
Fund Balance Commitment/Use (Health Insurance)	805,355	\$ 891,870	\$ 891,870	\$ -	\$ -	\$ -	\$ -	
<b>Total Fund Balance Commitment/(Use)</b>	<b>\$ (1,543,645)</b>	<b>\$ (1,457,130)</b>	<b>\$ (1,457,130)</b>	<b>\$ (2,349,000)</b>	<b>\$ (2,349,000)</b>	<b>\$ (2,349,000)</b>	<b>\$ -</b>	
<b>Total Expense and Transfers (excl fund balance use/commitment)</b>	<b>\$ 191,212,389</b>	<b>\$ 195,789,016</b>	<b>\$ 195,869,016</b>	<b>\$ 201,006,612</b>	<b>\$ 200,814,870</b>	<b>\$ 200,221,869</b>	<b>\$ (784,743)</b>	Change since 4/1 Committee Meeting - (0.4)%



# 2024-25 Revenue by Source

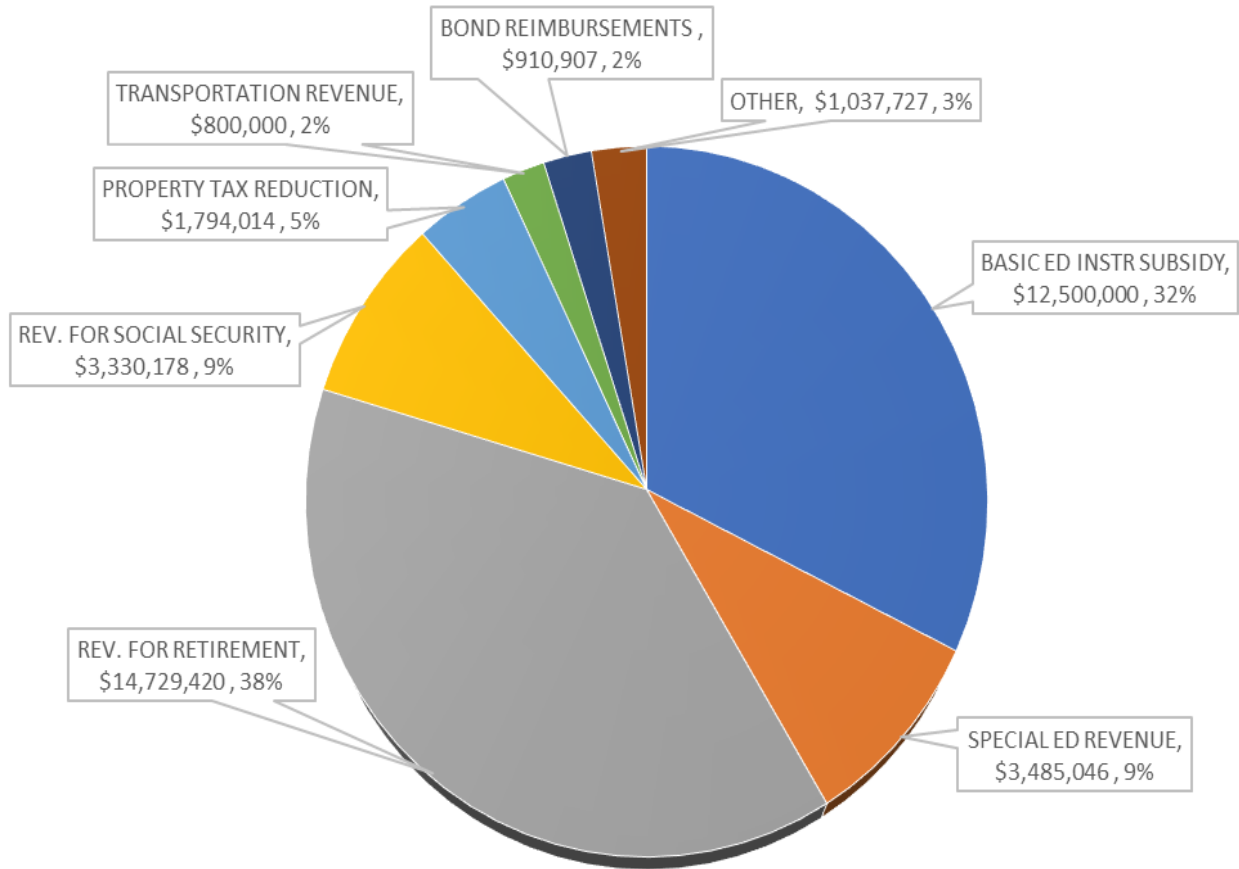


## 2024-25 Local Revenue - 80% of All 2024-25 District Revenue

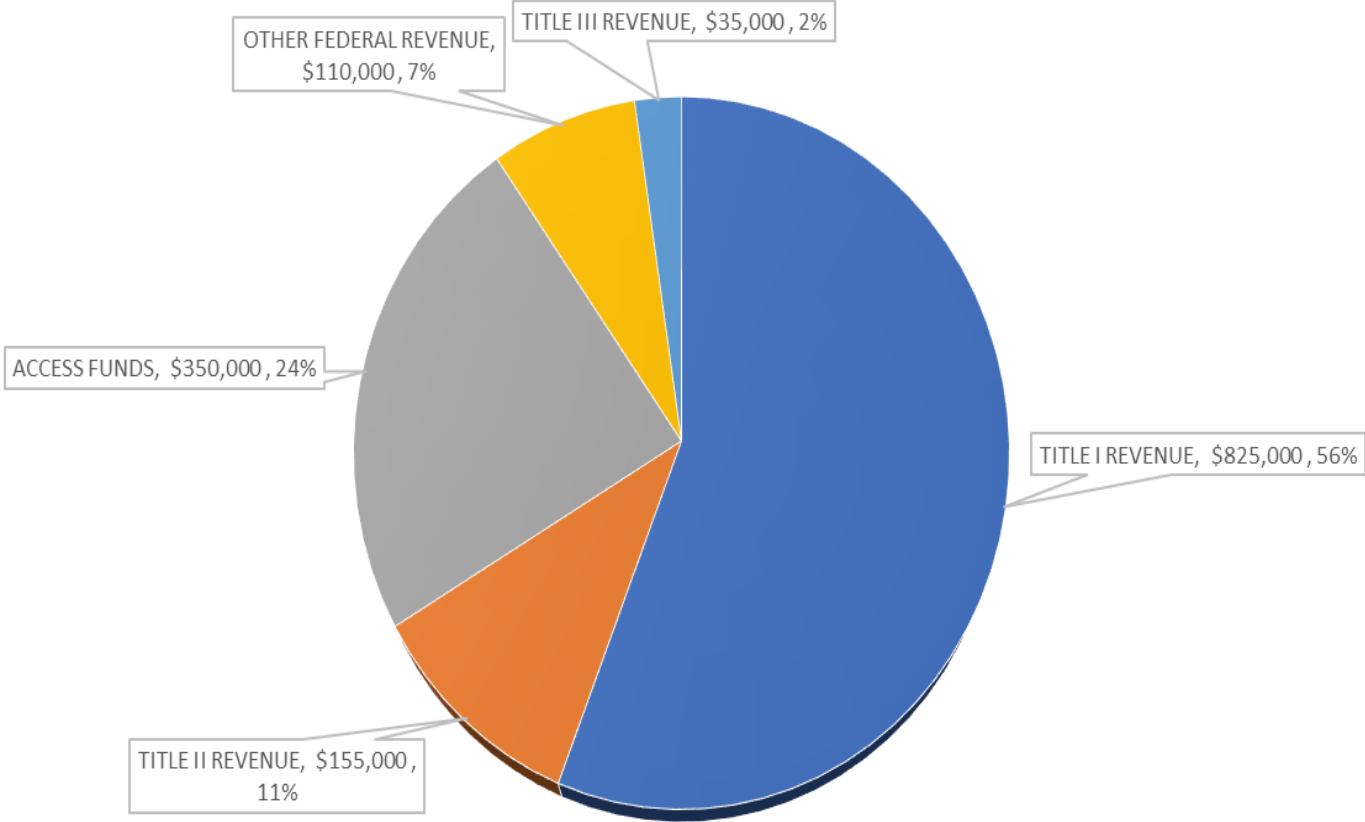


**92% of District Local Revenue comes from Real Estate and Earned Income Taxes**

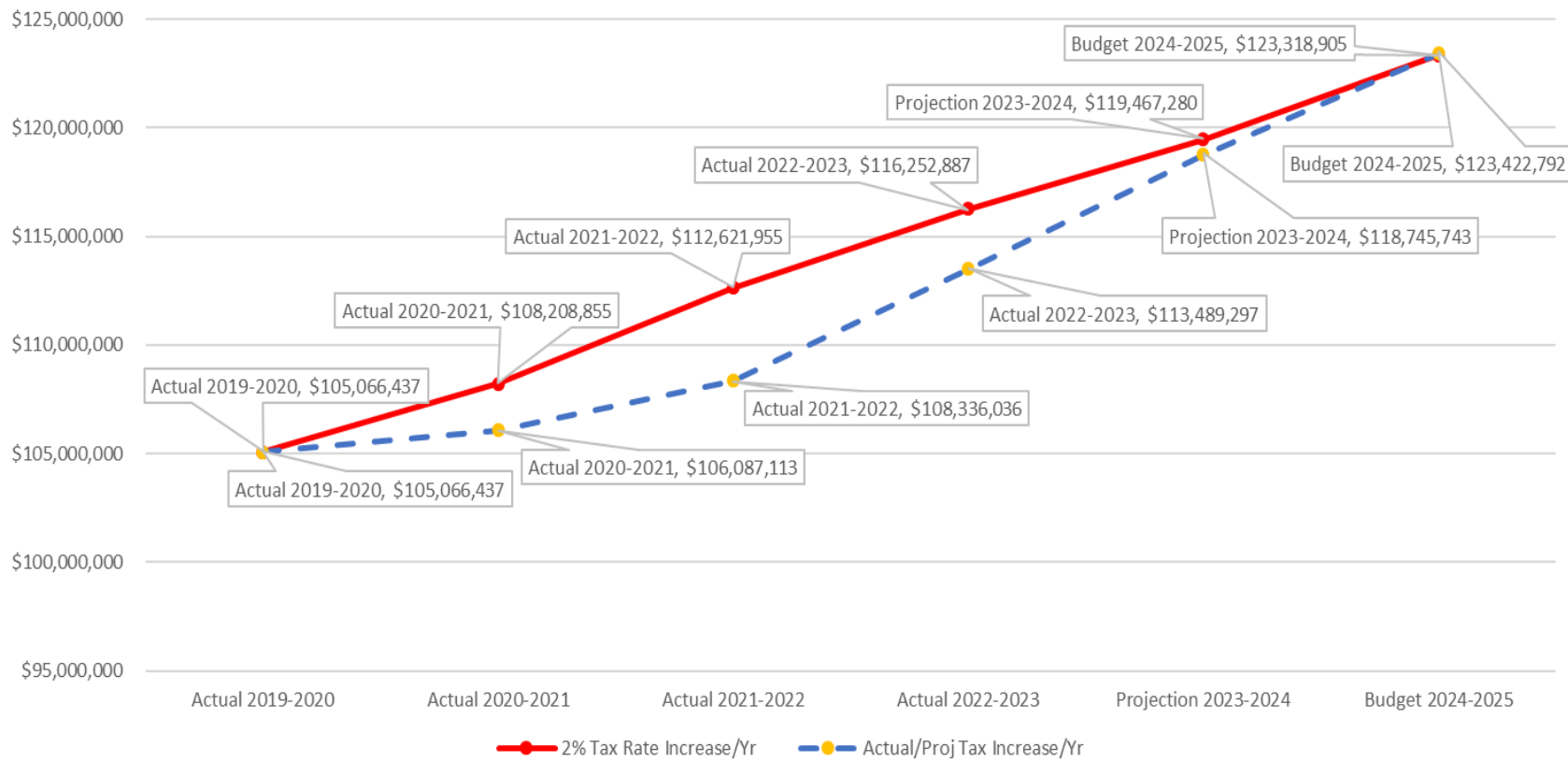
### 2024-25 State Revenue - 19% of All 2024-25 District Revenue



2024-25 Federal Revenue - 1% of All 2024-25 District Revenue



## Tax Rate Comparison



# 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

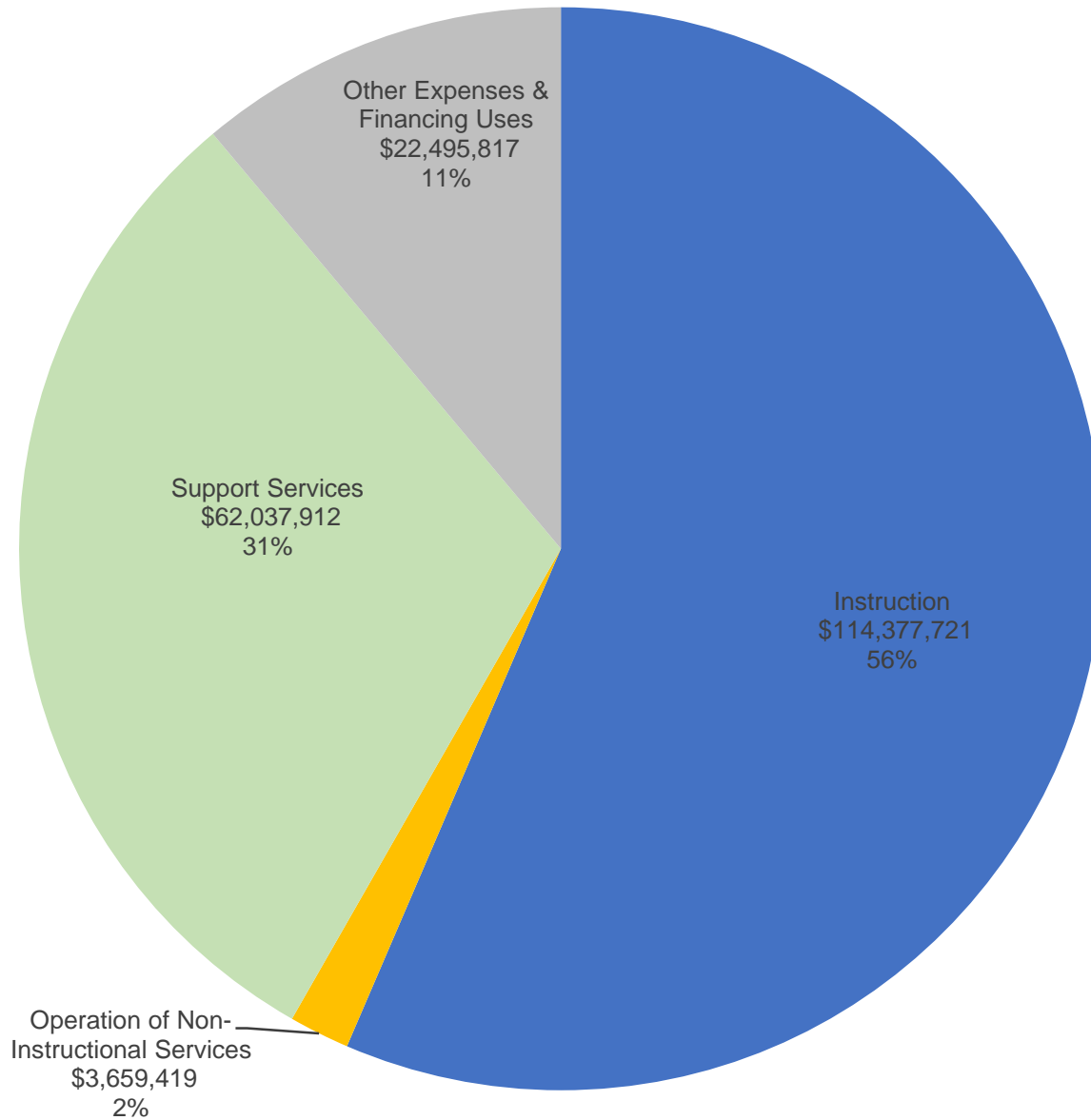
- **Support Services-** Student support services (i.e. guidance, attendance, psychological services, and social work), instructional support (i.e. curriculum development, technology), and administrative support (i.e. tax collection, legal, accounting, board).
- **Non-Instructional Services-** Activities 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), and budgeted contingency.

**State College Area School District  
2024-25 Proposed Final Budget**

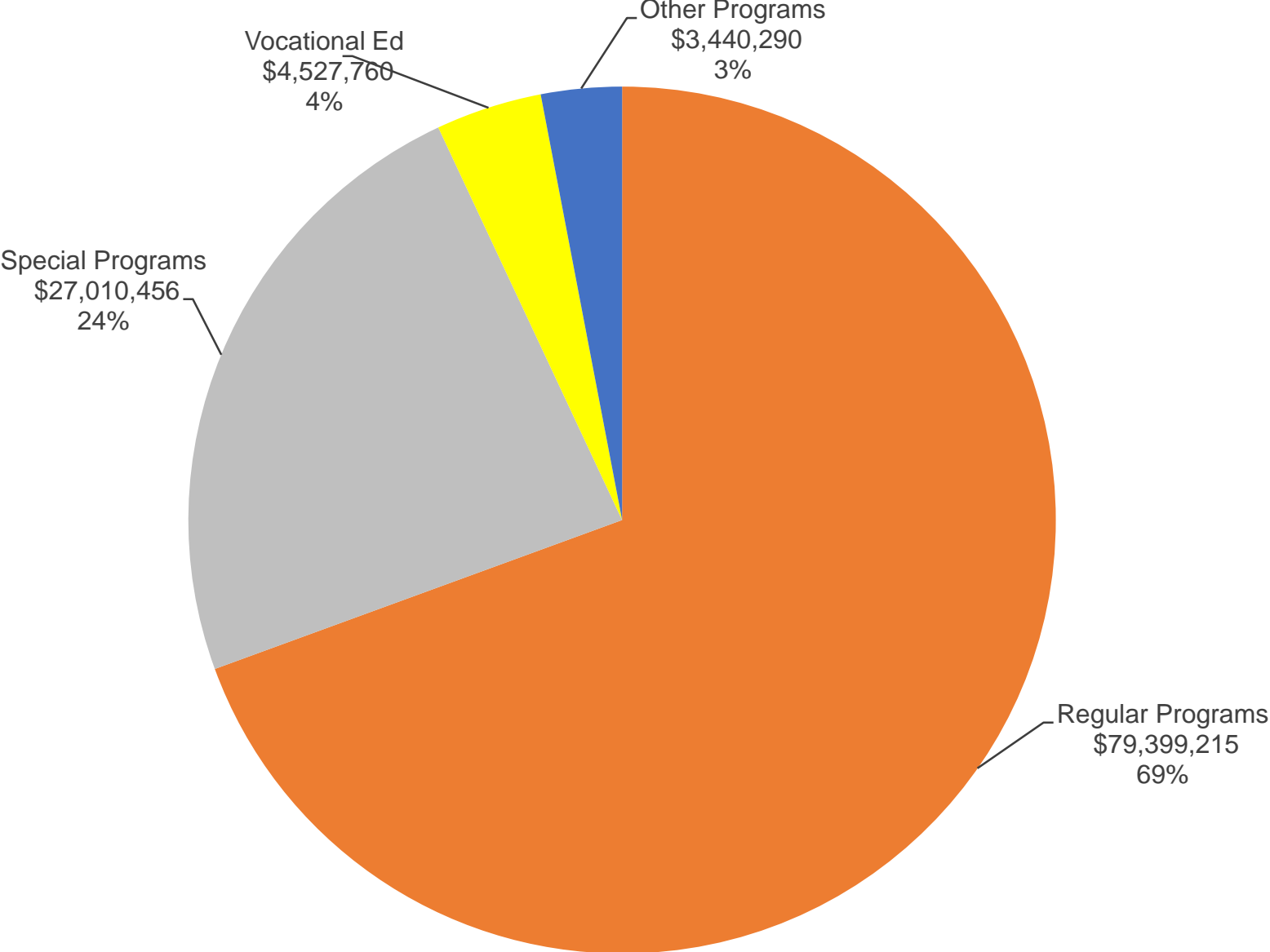
	A	B	C	D	E	F	G	H	I	J	K
			Professional	Purchased		Other					
Function	Salaries	Benefits	Services	Property	Charter	Purchased	Supplies/	Other Exp &	Total Expense	2024-25 % of	2023-24 % of
				Services	School	Services	Equip	Financing Uses		Total Budget	Total Budget
<b>Instructional</b>											
<b>Regular Instructional</b>											
1 Regular Programs	\$44,656,235	\$27,643,152	\$56,041	\$26,892	\$4,391,602	\$492,081	\$1,005,670	\$40,489	\$78,312,160		
2 Federally Funded Regual Prog	650,115	396,742	1,000	-	-	-	39,198	-	1,087,056		
3 <b>Total Regular Instructional</b>	<b>45,306,350</b>	<b>28,039,894</b>	<b>57,041</b>	<b>26,892</b>	<b>4,391,602</b>	<b>492,081</b>	<b>1,044,868</b>	<b>40,489</b>	<b>79,399,215</b>	<b>39%</b>	<b>39%</b>
<b>Other Instructional</b>											
4 Vocational Educ	2,469,779	1,616,906	19,500	6,800	-	57,000	338,860	18,915	4,527,760		
5 Other Programs	1,860,817	1,192,375	78,510	-	-	95,269	118,310	95,009	3,440,290		
7 <b>Total Other Instructional</b>	<b>4,330,596</b>	<b>2,809,281</b>	<b>98,010</b>	<b>6,800</b>	<b>-</b>	<b>152,269</b>	<b>457,170</b>	<b>113,924</b>	<b>7,968,050</b>	<b>4%</b>	<b>4%</b>
<b>Special Programs- Elem/Sec</b>											
10 Life Skills Support- Public	268,792	152,758	-	-	-	-	6,800	-	428,349		
11 Deaf or Hearing Impaired Support	159,205	93,042	-	-	-	1,650	300	-	254,196		
12 Blind or Visually Impaired Support	155,499	155,628	-	1,500	-	1,720	4,300	-	318,647		
13 Speech and Language Support	972,204	652,825	-	-	-	5,323	18,000	325	1,648,677		
14 Emotional Support-Public	520,264	325,039	-	-	-	829,704	5,700	-	1,680,707		
15 Autistic Support	3,121,100	2,418,022	-	-	-	665,531	13,100	-	6,217,753		
16 Learning Support- Public	5,798,356	4,508,814	3,500	36,200	-	76,241	132,802	3,600	10,559,512		
17 Gifted Support	1,313,744	818,656	1,000	-	-	2,990	22,725	3,550	2,162,665		
18 Multi-Handicapped Support	379,207	430,982	-	-	-	-	400	-	810,590		
19 Special Programs- Other Support	260,908	141,753	60,600	200	2,133,398	250,500	82,000	-	2,929,359		
20 <b>Total Special Programs</b>	<b>12,949,277</b>	<b>9,697,519</b>	<b>65,100</b>	<b>37,900</b>	<b>2,133,398</b>	<b>1,833,659</b>	<b>286,127</b>	<b>7,475</b>	<b>27,010,456</b>	<b>13%</b>	<b>13%</b>
<b>Support Services</b>											
23 Support Services - Students	4,655,116	3,151,955	279,115	175	-	20,700	94,945	2,000	8,204,005		
24 Support Services - Instr Staff	3,207,058	2,354,864	211,605	3,000	-	115,590	702,557	20,200	6,614,874		
25 Support Services - Admin	5,874,222	3,724,997	769,400	19,450	-	64,409	160,656	168,520	10,781,654		
26 Support Services - Pupil Health	1,377,942	1,026,419	714,350	1,695	-	200	57,870	-	3,178,477		
27 Support Services - Business	951,581	615,938	342,715	-	-	47,314	139,550	6,950	2,104,048		
28 Oper of Main of Plant Serv	4,710,537	3,560,529	1,340,204	1,231,500	-	563,064	3,032,500	10,500	14,448,835		
29 Student Transportation Serv	1,597,117	1,176,582	10,168	55,027	-	4,412,610	666,887	840	7,919,232		
30 Support Services - Central	2,353,760	1,692,534	376,840	54,300	-	501,358	3,753,947	54,050	8,786,789		
31 <b>Total Support Services</b>	<b>24,727,333</b>	<b>17,303,818</b>	<b>4,044,397</b>	<b>1,365,147</b>	<b>-</b>	<b>5,725,245</b>	<b>8,608,912</b>	<b>263,060</b>	<b>62,037,912</b>	<b>31%</b>	<b>31%</b>
<b>Non-instructional (i.e Student Activities/Athletics/Comm ed)</b>											
33	<b>1,526,727</b>	<b>782,728</b>	<b>679,614</b>	<b>39,850</b>	<b>-</b>	<b>69,148</b>	<b>486,326</b>	<b>75,025</b>	<b>3,659,419</b>	<b>2%</b>	<b>2%</b>
<b>Other Expenditures &amp; Financing Uses</b>											
36 Other	-	-	-	-	-	-	-	235,000	235,000		
37 Debt Service Transfer	-	-	-	-	-	-	-	12,218,200	12,218,200		
38 Debt Service- Referendum	-	-	-	-	-	-	-	5,258,625	5,258,625		
39 Deferred Maintenance Transfer	-	-	-	-	-	-	-	2,437,992	2,437,992		
40 Food Service Transfer	-	-	-	-	-	-	-	-	-		
41 Capital Reserve Transfer	-	-	-	-	-	-	-	-	-		
42 Budgetary Reserve	-	-	-	-	-	-	-	2,346,000	2,346,000		
43 <b>Total Other Exp &amp; Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,495,817</b>	<b>22,495,817</b>	<b>11%</b>	<b>12%</b>
44 <b>Total 2024-25 Budget</b>	<b>88,840,284</b>	<b>\$58,633,240</b>	<b>\$4,944,162</b>	<b>\$1,476,588</b>	<b>\$6,525,000</b>	<b>\$8,272,402</b>	<b>\$10,883,403</b>	<b>\$22,995,790</b>	<b>\$202,570,870</b>	<b>100%</b>	<b>100%</b>
47 2024-25 % of Total Budget	44%	29%	2%	1%	3%	4%	5%	11%	100%		
48 2023-24 % of Total Budget	44%	27%	2%	1%	4%	4%	6%	12%	100%		



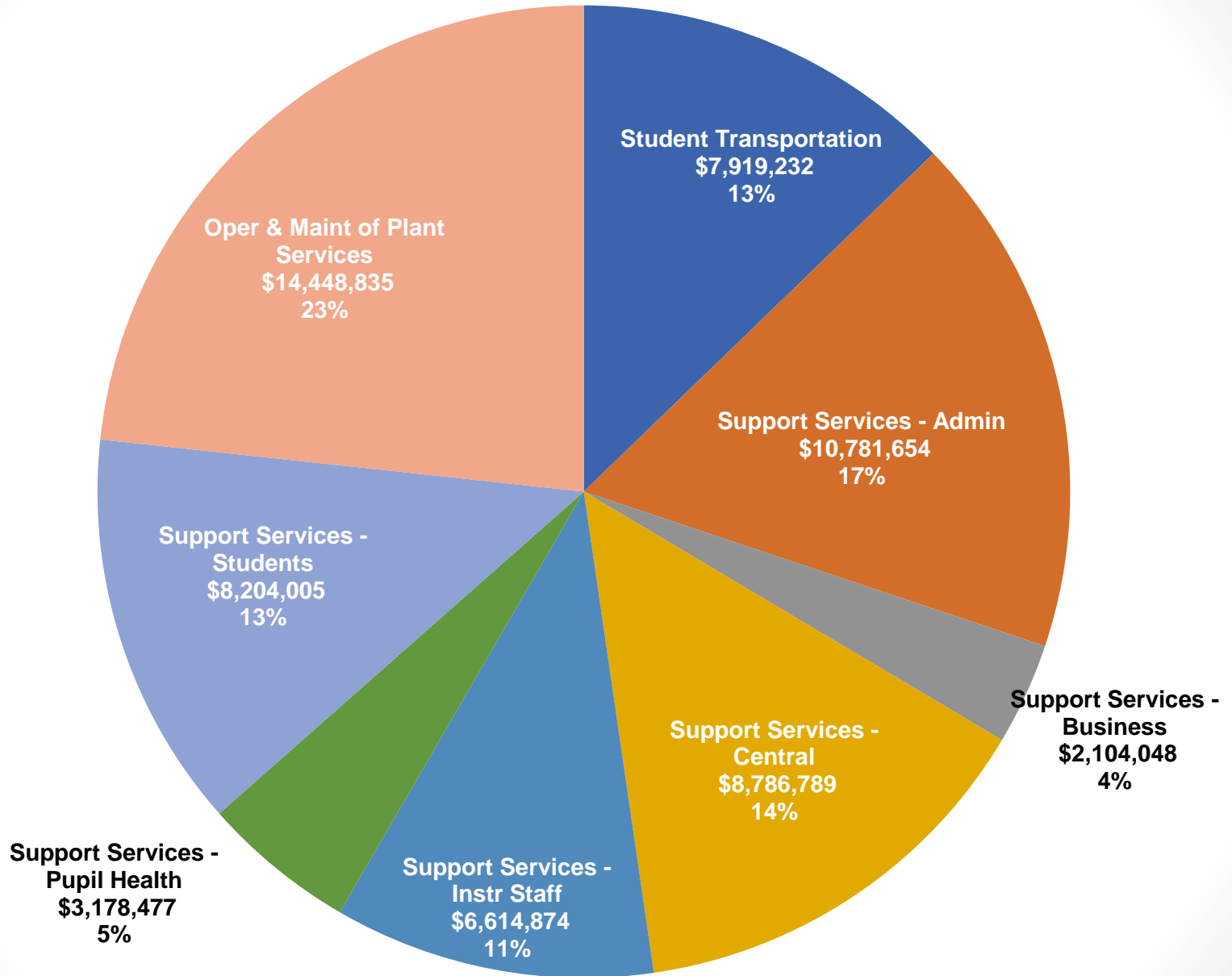
# 2024-25 Budgeted Expense by Function



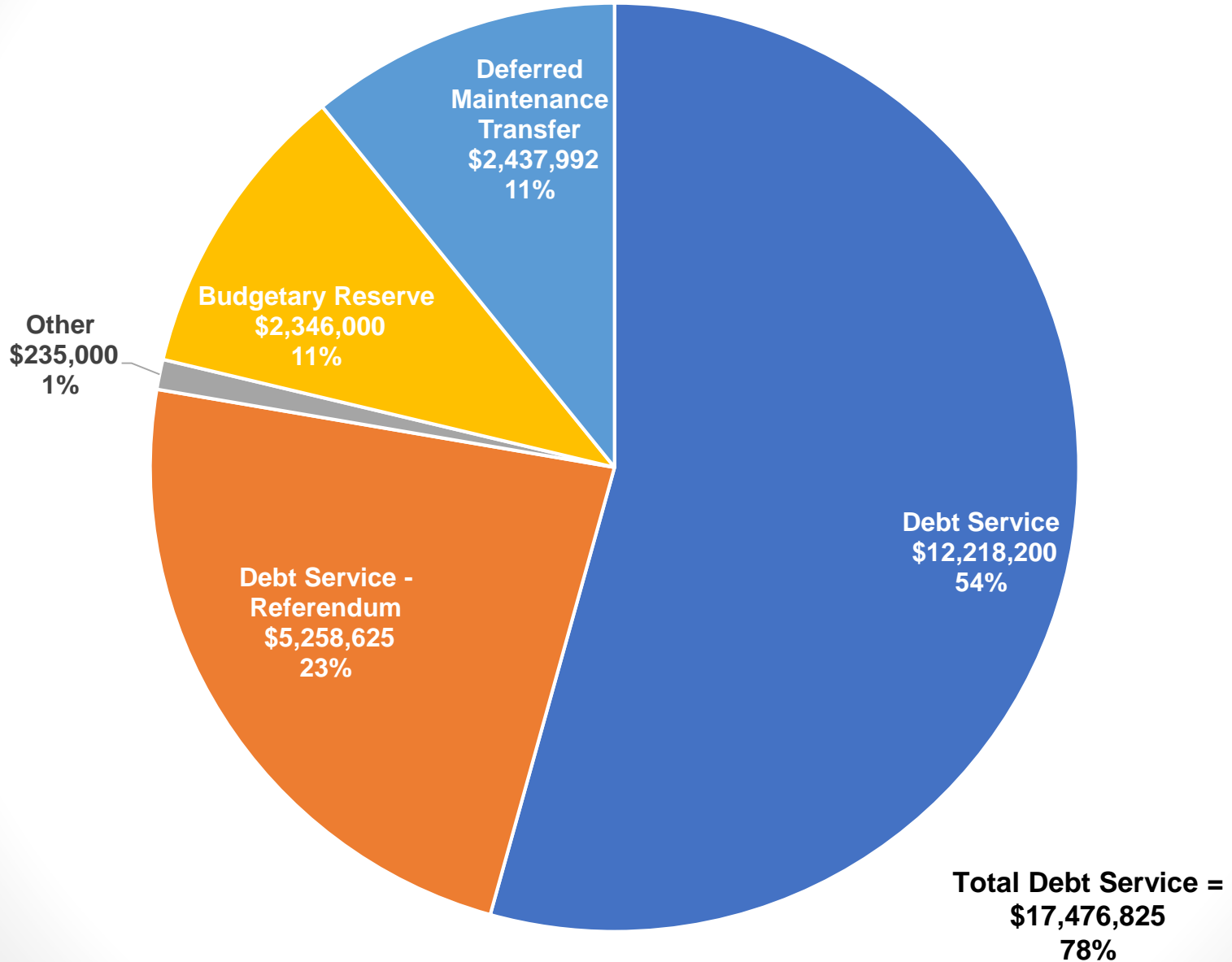
# 2024-25 Budgeted Instructional Expense



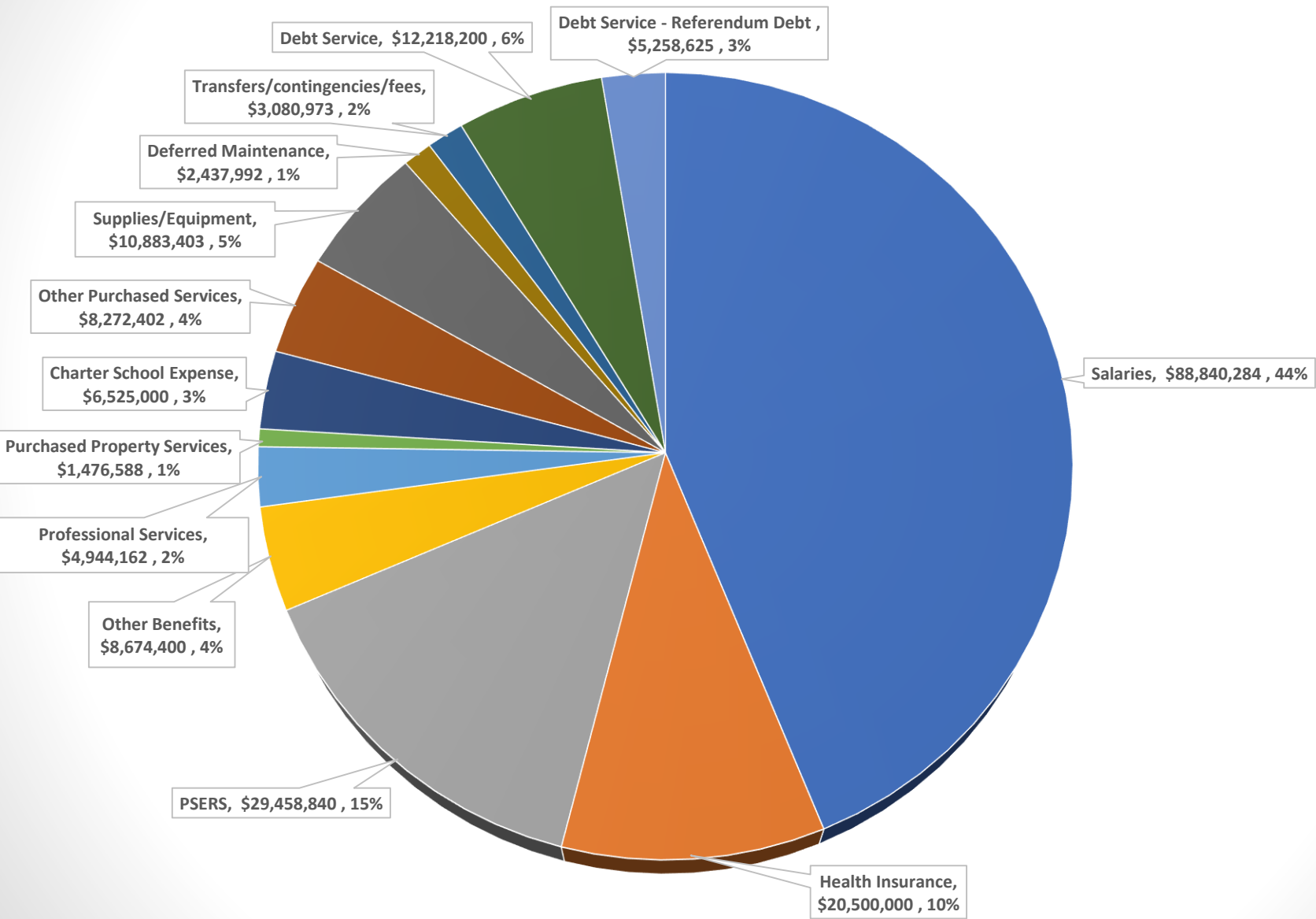
# 2024-25 Support Services Expense



# 2024-25 Other Expense and Financing Uses



## 2024-25 Budgeted Expense by Object



# Charter School Information

- Charter School expense

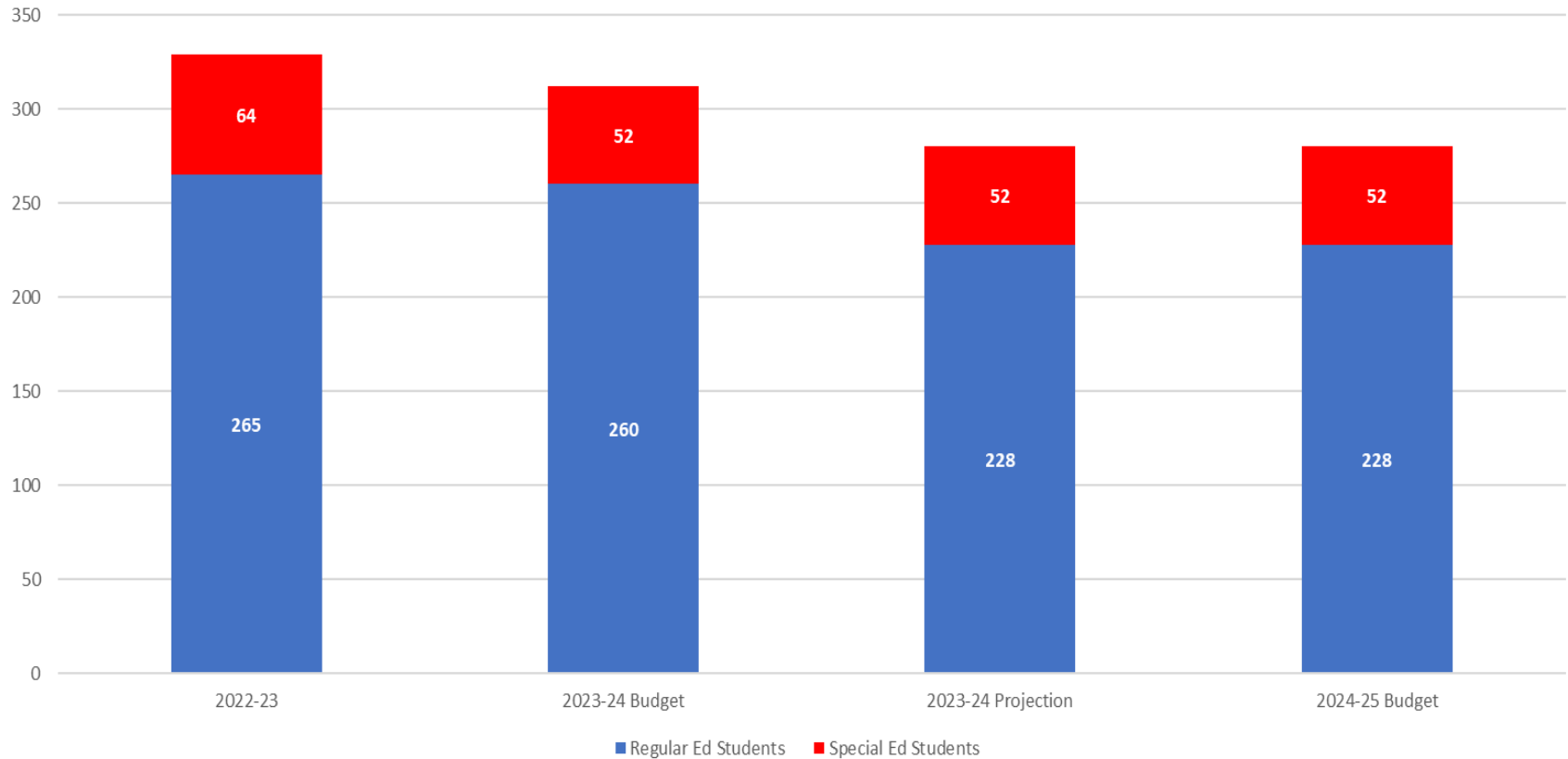
	Actual FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Net Change 22/23 to 23/24	Net Change 23/24 to 24/25
Charter School Expense	\$5,756,726	\$6,190,000	\$6,525,000	\$433,274, 7.5%	\$335,000, 5.4%
Total District Budget	\$183,445,058	\$187,132,735	\$203,163,870	\$3,687,677, 2%	\$16,031,135, 8.6%
% of Budget	3.14%	3.31%	3.21%		

- Charter School tuition per student

Tuition	Actual FY 2022-23	Projected FY 2023-2024	Budget FY 2024-2025
Regular	\$16,950	\$18,079	\$19,289
Special Ed	\$36,250	\$39,092	\$41,708

While Charter School costs have been positively impacted by students returning to the District, there has been additional direct cost to the District to supplement the Special Education function as the Charter School students have returned (increased district costs for services and additional teachers).

## Charter School Students



While Charter School costs have been positively impacted by students returning to the District, there has been additional direct cost to the District to supplement the Special Education function as the Charter School students have returned.

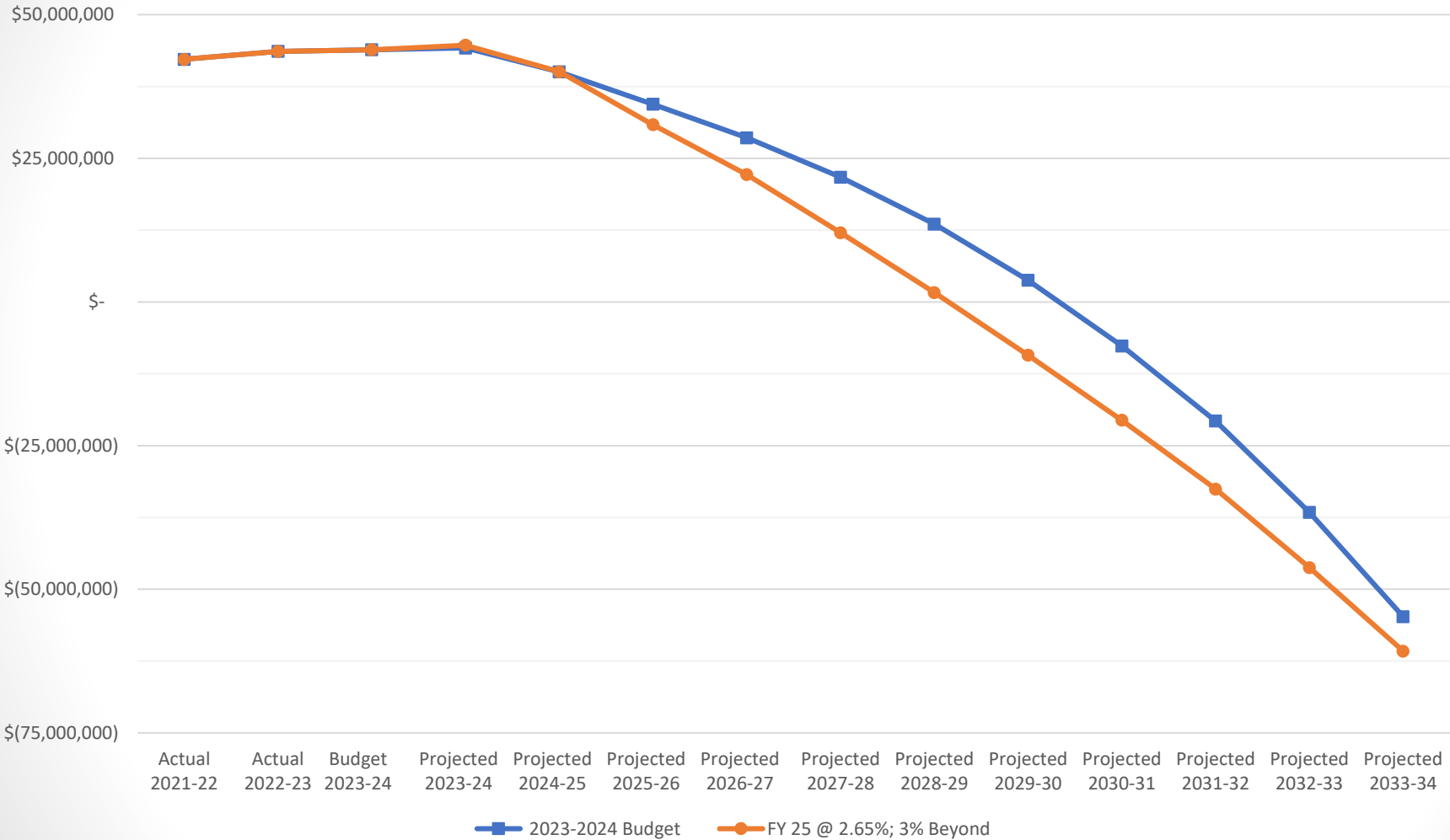
# SCASD Special Education Enrollment Growth

<b>December 1, 2023</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	915	6,712
Percent Special Education	13.63%	
<b>December 1, 2022</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	880	6,781
Percent Special Education	13.00%	
<b>December 1, 2021</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	816	6,783
Percent Special Education	12.10%	
<b>December 1, 2020</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	779	6,717
Percent Special Education	11.60%	

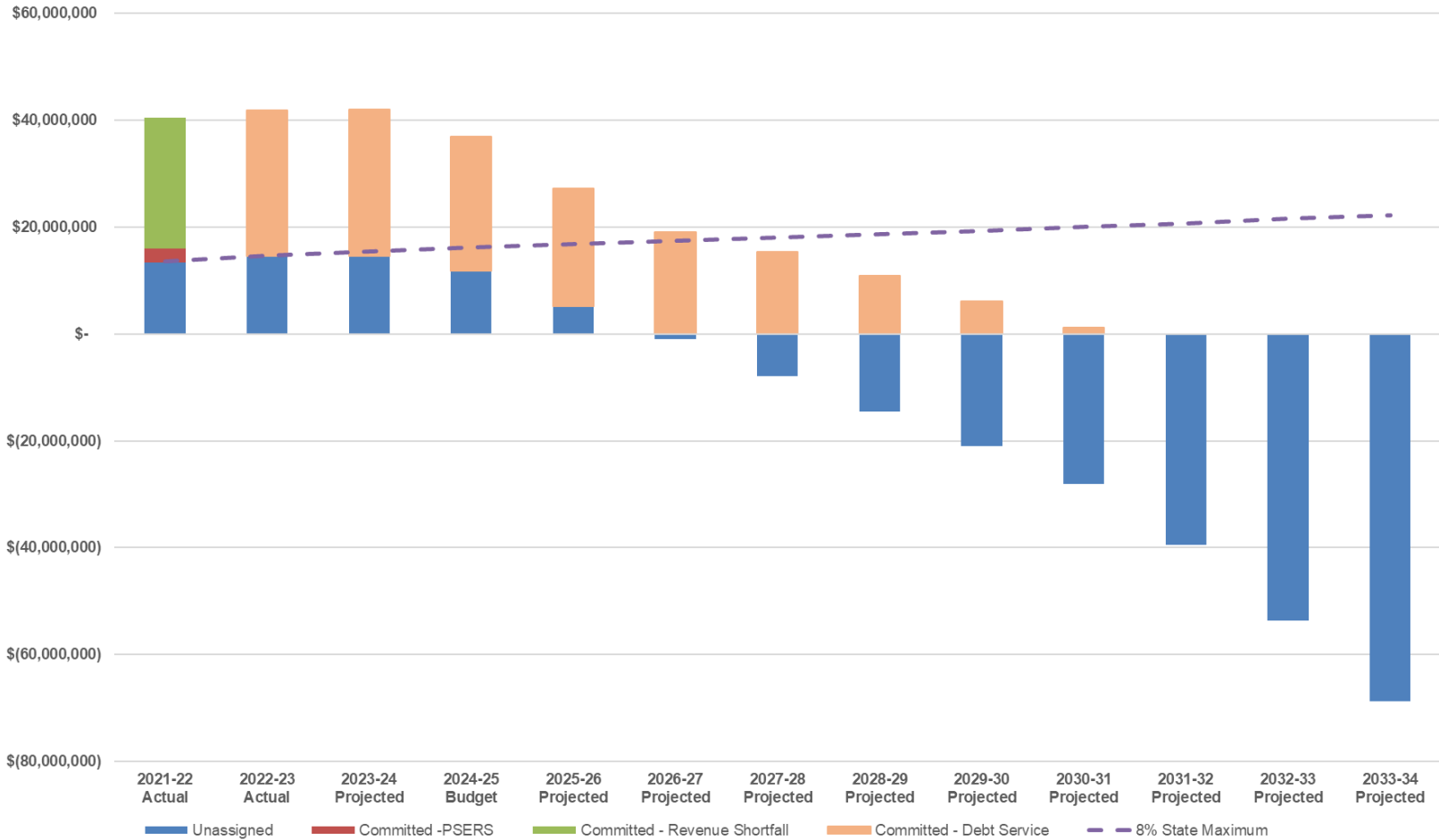
Special Education enrollment increased from 779 students in 2020 to 915 students in 2023, an increase of 136 students (17.5%).



# General Fund - Unassigned and Committed Fund Balance (Excluding Health)



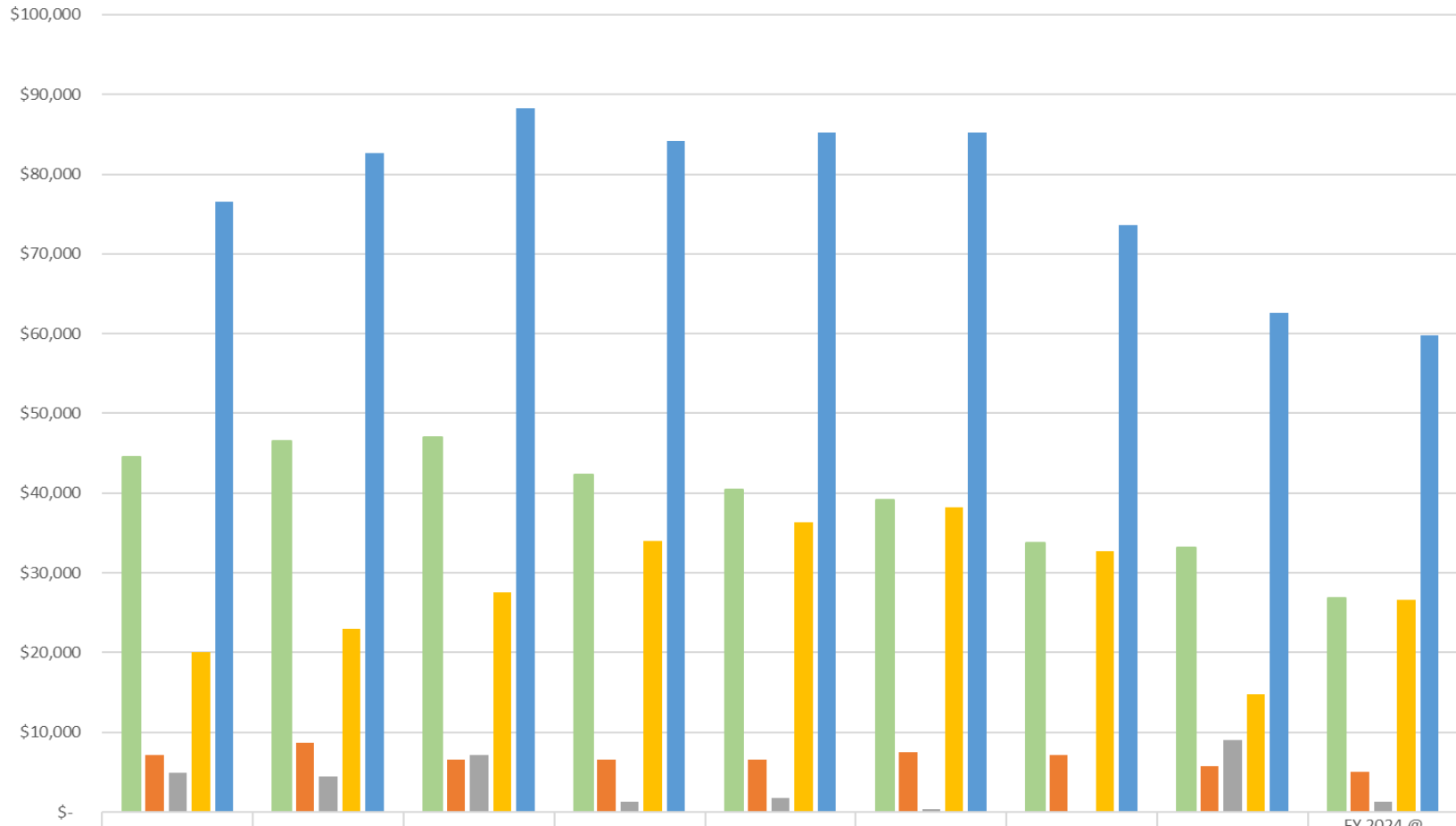
General Fund - Unassigned and Committed Fund Balance (Excluding Health)  
 Assumes 2.65% tax increase in 2024-25; 3% thereafter



# Supplemental Tax Rebate

- \$100,000 has been set aside in the 2024-25 budget for this program
- This will be the tenth year of the program.
- Historical Process
  - Applications will be distributed with the tax bills on July 1
  - Applications accepted beginning July 1, 2024
  - 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



■ Up to \$250	\$44,500	\$46,500	\$46,992	\$42,338	\$40,491	\$39,178	\$33,750	\$33,165	\$26,800
■ \$251 to \$300	\$7,200	\$8,660	\$6,600	\$6,600	\$6,600	\$7,500	\$7,200	\$5,700	\$5,100
■ \$301 to \$499	\$4,890	\$4,424	\$7,174	\$1,304	\$1,753	\$403	\$-	\$9,042	\$1,290
■ \$500-\$650	\$20,000	\$23,000	\$27,500	\$33,978	\$36,381	\$38,189	\$32,658	\$14,744	\$26,650
■ Total Dollars	\$76,590	\$82,584	\$88,266	\$84,220	\$85,225	\$85,270	\$73,608	\$62,651	\$59,840

# Next Steps

- May 6 – Committee of the Whole
  - Budget Update
- May 14 – District publishes notice of intent to adopt Final Budget
- May 20 – Board Meeting and Budget Hearing
  - Final budget 2024-25
- May 24 – District publish notice of intent to adopt Final Budget
- June 3 – 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
- July 15 – Deadline to submit 2024-2025 Final Budget on Form PDE-2028

# Questions

# State College Area School District

