

BUDGET UPDATE

February 5, 2024 Board Meeting

We are here

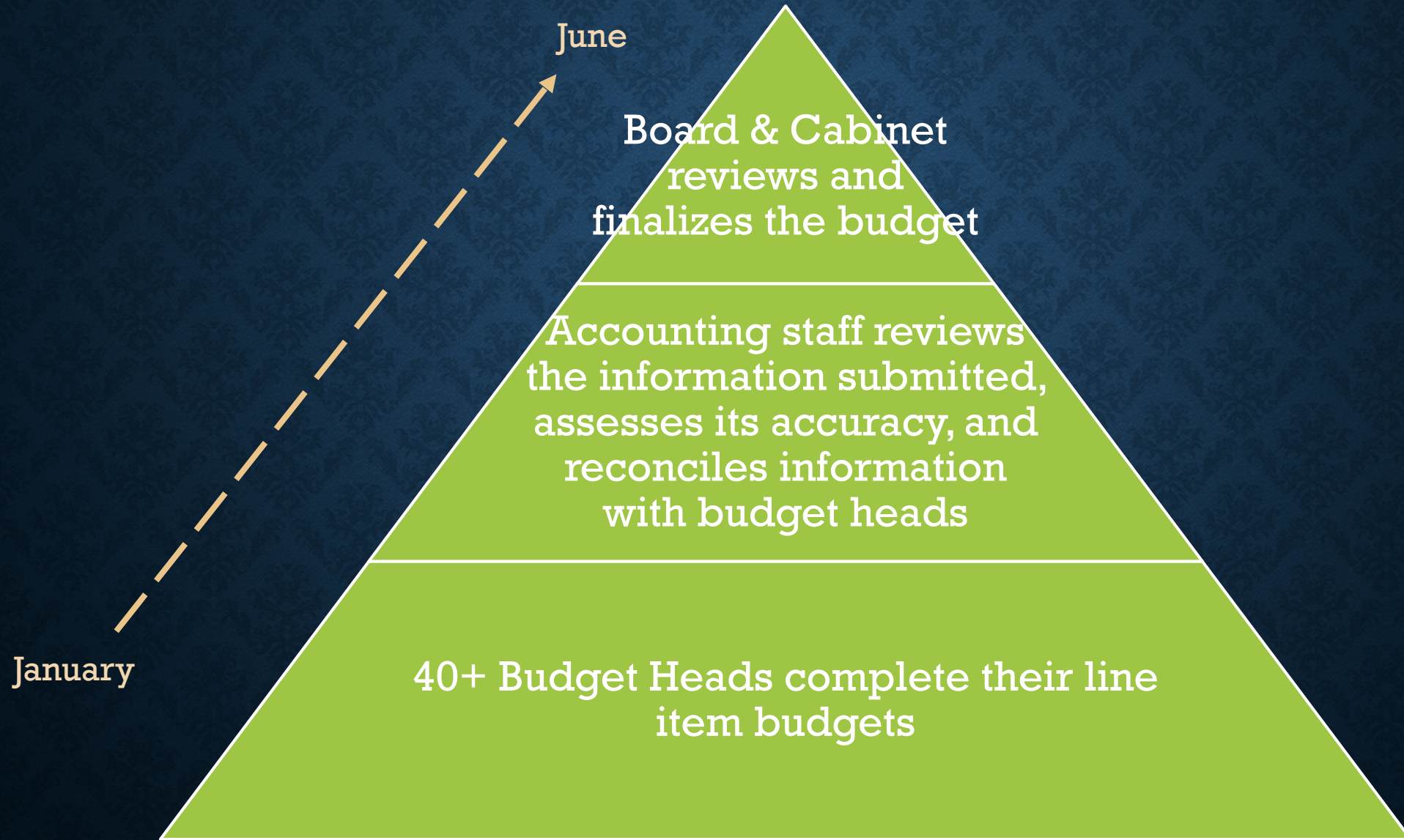
Line Item
Detail

Function &
Account
Detail

Budget
Projections
& Summary

COMPILATION OF DATA

- **Line Item Detail**
 - Significant involvement of accounting and departmental staff
 - Labor intensive
 - Sets the foundation for the overall budget
- **Function & Account Detail**
 - Significant involvement of accounting and cabinet staff
 - Attempts to align available resources with desired outcomes/effort
 - Building block for the overall budget
- **Budget Projections & Summary**
 - Significant involvement of cabinet and board
 - Assigns resources to fit within the overall strategy of the District
 - Finalizes a complete and responsible budget for the District and community it serves



WHAT ARE THE KEY DOCUMENTS

Internal Documents/Resources

- Personnel Budgeting module in eFinance
- Detailed Budgets for Budget Heads
- Position Control & Staffing Reports
- eFinance System
- Projection Master Spreadsheet

Board Documents

- Projection Master Spreadsheet
- Board Presentations over the course of the budget development
- Budget Matrix Spreadsheet

GOALS OF EACH BOARD DOCUMENT

- Projection Master
 - Longer term view of the impact of the budget on the District's long term financial viability
 - Shows the cause and effect relationship of decisions
- Board Presentation
 - Keeps the board and public informed of the status of the budget being developed
 - Allows the board and public to offer thoughts, priorities, and feedback to staff
- Budget Matrix
 - Provides an organized view of the budget from a function and account perspective
 - Organizes total effort (expenditures) in an easily digestible format

BUDGET MATRIX SPREADSHEET (2023-24 BUDGET)

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 Proq	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%
Other Instructional											
4 Vocational Educ	2,323,359	1,407,499	20,800	3,050	-	94,910	279,131	18,275	4,147,024		
5 Other Programs	1,696,084	962,863	185,837	2,000	-	79,959	140,705	36,806	3,104,254		
6 Total Other Instructional	4,019,443	2,370,362	206,637	5,050	-	174,869	419,837	55,081	7,251,279	4%	4%
Special Programs- Elem/Sec											
9 Life Skills Support- Public	210,492	117,935	-	-	-	-	8,800	-	337,228		
10 Deaf or Hearing Impaired Support	151,984	80,388	-	-	-	1,350	200	-	233,922		
11 Blind or Visually Impaired Support	127,070	115,780	100,000	-	-	1,720	4,000	-	348,569		
12 Speech and Language Support	802,542	498,001	-	-	-	4,223	17,600	325	1,322,691		
13 Emotional Support-Public	498,665	261,839	-	-	-	797,704	900	-	1,559,109		
14 Autistic Support	2,529,107	1,994,573	-	-	-	685,056	13,150	-	5,221,887		
15 Learning Support- Public	5,665,793	4,279,894	3,000	36,680	-	77,212	116,508	3,600	10,182,687		
16 Gifted Support	1,265,143	697,699	2,000	-	-	1,900	14,400	5,800	1,986,942		
17 Multi-Handicapped Support	363,396	348,031	-	-	-	-	300	-	711,727		
18 Special Programs- Other Support	439,292	227,538	1,600	200	2,015,568	249,000	70,000	-	3,003,199		
19 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%
Support Services											
22 Support Services - Students	4,048,526	2,595,260	197,100	450	-	77,165	67,270	3,600	6,989,370		
23 Support Services - Instr Staff	3,085,053	2,157,303	136,200	-	-	127,080	1,372,679	24,500	6,902,815		
24 Support Services - Admin	5,400,008	3,254,381	806,367	14,250	-	54,411	178,914	163,385	9,871,717		
25 Support Services - Pupil Health	1,225,163	812,075	650,376	1,600	-	100	24,830	-	2,714,144		
26 Support Services - Business	917,630	528,683	161,003	-	-	44,164	68,100	41,390	1,760,970		
27 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		
28 Student Transportation Serv	1,551,926	1,231,646	8,429	55,027	-	3,895,312	508,430	840	7,251,610		
29 Support Services - Central	2,254,446	1,420,110	382,705	64,300	-	483,605	3,640,300	53,328	8,298,694		
30 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%
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%
Other Expenditures & Financing Uses											
34 Other	-	-	-	-	-	-	-	200,000	200,000		
35 Debt Service Transfer	-	-	-	-	-	-	-	12,218,800	12,218,800		
36 Debt Service- Referendum	-	-	-	-	-	-	-	5,255,625	5,255,625		
37 Deferred Maintenance Transfer	-	-	-	-	-	-	-	2,390,188	2,390,188		
38 Food Service Transfer	-	-	-	-	-	-	-	-	-		
39 Capital Reserve Transfer	-	-	-	-	-	-	-	-	-		
40 Budgetary Reserve	-	-	-	-	-	-	-	1,793,603	1,793,603		
41 Total Other Exp & Financing Uses	-	-	-	-	-	-	-	21,858,216	21,858,216	12%	10%
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%
2023-24 % of Total Budget	44%	27%	2%	1%	4%	4%	6%	12%	100%		
2022-23 % of Total Budget	44%	30%	2%	1%	4%	4%	5%	10%	100%		

