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# State College Area School District



# 2025-26 Budget Development

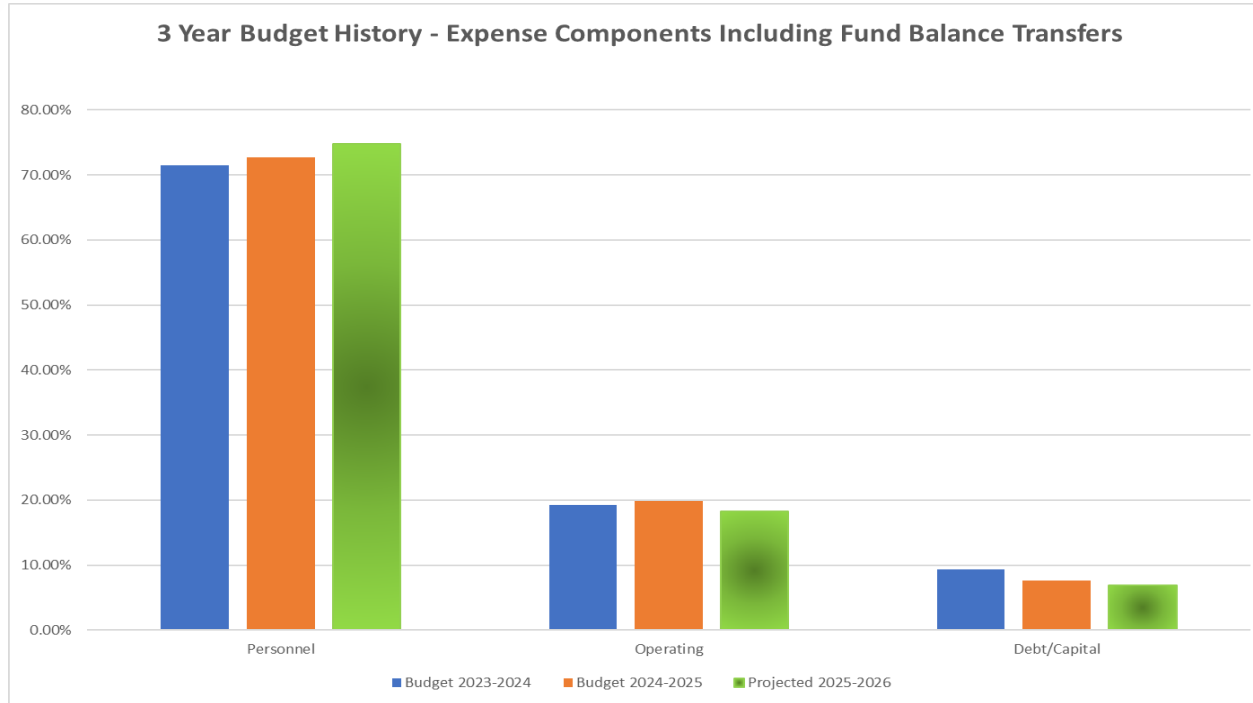
**State College  
Area School District  
April 21, 2025**

# Budget 2025-26

- Action to be taken tonight
  - Approve the 2025-26 Proposed Final Budget
- Information in this presentation
  - Changes in Revenue & Expenses
  - FTE Staffing Analysis
  - Budget 2025-26 Summary
  - Revenue by Source
  - Expenditures by Department
  - 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 4% tax increase in 2025-2026 and a 2% tax increase in the following years which will structure the budget similarly to the adopted 2024-2025 budget.
  - Local Revenue – Real Estate, Earned Income, & Realty Transfer Taxes
    - Real Estate Assessed Value Growth has exceeded estimates for 2025. This is due to a number of large projects coming online this year. Going forward staff recommends keeping the assumed rate of real estate tax growth at 0.9% due to the increased number of appeals as informed by the Centre County Assessment Office.
    - Earned income tax revenue is trending slightly above budget
    - Realty transfer tax projection is \$3M, \$500,000 more than the \$2.5M initially budgeted
  - State Revenue - Retirement and Social Security
    - Basic Education funding was increased by \$1.275M, 10% over the prior year
    - Reimbursement revenue due to salary expense increases
  - Federal Revenue
    - Has remained level



Category	Budget 2023-24	Budget 2025-26	Change	Information/Description
Personnel	\$ 134,372,799	\$ 155,975,869	\$ 21,603,070	Higher Salaries & Health Insurance Costs are driving the increase
Operating	\$ 36,085,508	\$ 38,076,006	\$ 1,990,498	Higher Transportation, Charter School & Utility costs
Debt/Capital	\$ 17,474,425	\$ 14,486,800	\$ (2,987,625)	Planned utilization of Committed Fund Balance for Debt Service
Total	\$ 187,932,732	\$ 208,538,675	\$ 20,605,943	As previously communicated, tax increase is personnel driven

Growth in budget is predominately attributable to the growth in personnel costs (salaries & benefits).

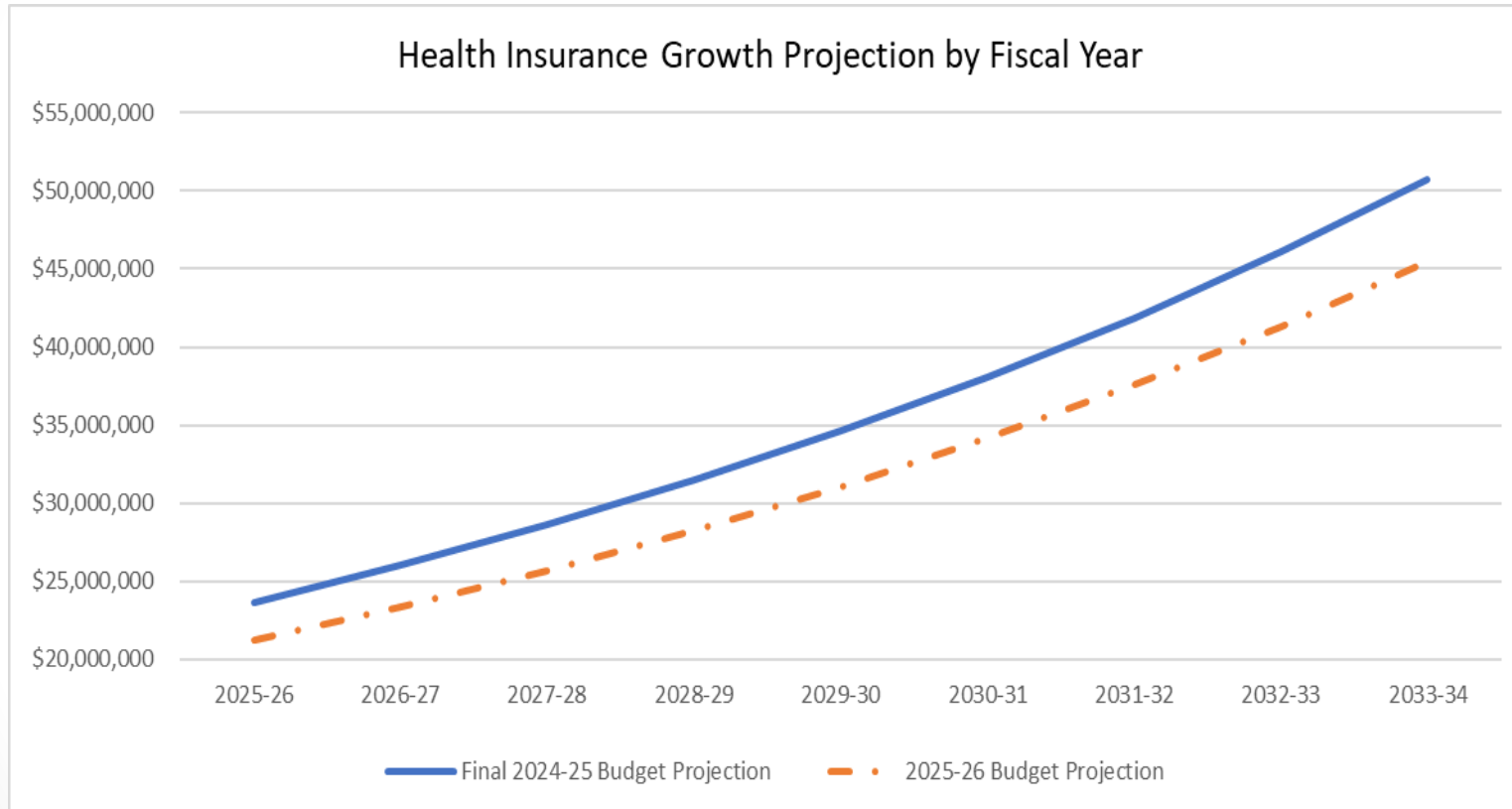
# Changes in Projected Expense

- Salaries and Benefits
  - Contracts have had an impact on the budget
  - New Positions Proposed for FY 2025-26 including one of each of the following:
    - Special Education Teacher
    - Business Education Teacher
    - School Psychologist
    - Student Activities and Athletic Manager
    - Clerical Position for the Special Education Department
    - Custodial Position for the Physical Plant Department
- Increased Substitute Rates

# Changes in Projected Expense

- Decrease in healthcare expense based upon recent projections from Conrad Seigel
  - District is self-insured – pays its claims directly
  - 2023/2024 claims were very high, impacted budget
  - Multi-year projections for 2024/2025 were built on the estimated claims for 2024/2025 which were based on 2023/2024 experience.
  - Health Insurance assumptions, two good (low claims) years and one bad (high claims) year every three years. District experience during its first 3 years as self-insured has followed that model.
  - Although staff is not quite ready to update 2024/2025 projected numbers, it is safe to say 2024/2025 claims are trending lower through the end of March than in 2023/2024.
  - It appears that 2023/2024 claims were not only higher than normal, but also higher than typically seen in a high claims year.
  - Based on the 2024/2025 claims information and discussions with our actuaries, health insurance expectations have been modified for 2025/2026 and going forward.

# Changes in Projected Expense





# Changes in Projected Expense

- Operating Costs

- Significant Increase in Water/Sewer and Natural Gas rates
- Additional Effort for Security – cost has increased 50% over last two years to provide additional support at extra-curricular events to provide an additional safety presence
- Increase in Charter School Cost – due to rate increase
- Reduction/elimination of transfers to Capital Reserve Fund and Health Insurance Committed Fund Balance

- Electricity

- The District continues to purchase electricity on the open market – the most recent rate obtained (for the 2025/26 year) is \$0.07935/kwh. This rate was approved by the board in December 2024.
- Electric rates have increased dramatically since the pandemic from just under \$0.05/kwh to almost \$0.08/kwh, about 60% higher than they were 5 years ago.

# Power Purchase Agreement - PPA

- The anticipated reduction in the PPA estimated electricity rate is not included in the 2025/26 budget. The impact of this rate reduction will need to be assessed in advance the 2026/27 budget.
- PPA will begin in the Fall of 2026 at an estimated rate of \$0.073/kwh according to the November 18, 2024 board presentation. This represents a cost reduction from the current rate of about 8%.
- Also included in that presentation is:
  - Legal & consultant PPA project costs totaled \$280,902 (slide 11)
  - Avg annual savings is projected to be \$190,290, with payback in year 2 (slide 12) based on an assumed electric rate of \$0.08/kwh in year 1 (and adjusted for inflation annually)

Department Title	2024-25 Budget	2025-26 Budget	\$ Variance	% Variance	Explanations
DISTRICTWIDE	137,422,878.01	143,861,754.50	6,438,876.49	5%	Increase in personnel costs for contract increases; New Positions: 1 Special Ed Teacher, 1 Business Teacher, 1 School Psychologist, 1 Student Activities/Athletic Manager, 1 Special Education Clerical Staff, 1 Physical Plant Custodian
SUPERINTENDENT	485,801.50	505,042.50	19,241.00	4%	
ASST SUPER FOR SECOND ED	762,409.39	807,164.38	44,754.99	6%	
FIN & OPERATIONS OFFICER	18,325,241.64	16,571,286.94	(1,753,954.70)	-10%	Reduction in contingency \$3.1M; offset by the following increases: Charter school costs \$591K, Substitute related costs of \$662K, Food Service transfer \$50K, deferred maintenance transfer \$49K.
ASST SUPVR FOR ELEM ED	693,676.85	701,496.64	7,819.79	1%	
DIRECTOR-HUMAN RESOURCES	811,954.50	754,048.75	(57,905.75)	-7%	
DIRECTOR OF SPECIAL EDUC	3,312,262.28	3,430,877.38	118,615.10	4%	Increased personnel costs \$69K, General supplies increase \$40K to support additional classrooms, increased tuition costs \$27K
DIRECTOR OF STUDENT SERVICES	761,375.56	774,874.49	13,498.93	2%	
DIRECTOR OF TECHNOLOGY	4,478,105.00	4,622,025.00	143,920.00	3%	Increased professional services and tech supplies
PUBLIC INFORMATION SPEC	58,497.00	57,200.00	(1,297.00)	-2%	
ASST BUSINESS ADMINISTRAT	18,674,845.37	18,993,420.00	318,574.63	2%	Reclass budget dollars from HR to pay required PSERS adjustments (\$230K), increase in prior year refunds for real estate tax appeals (\$75K)
ATHLETICS DIRECTOR	2,072,558.19	2,070,365.65	(2,192.54)	0%	
PHYSICAL PLANT DIRECTOR	5,484,552.00	5,977,171.88	492,619.88	9%	Increased utilities (Electricity \$270K, Natural Gas \$149K, Water/Sewer \$64K) & repairs/maint \$270K; offset by a decrease in other professional services \$295K related to feasibility study in FY 2024-25.
AQUATICS DIRECTOR	68,551.67	71,415.21	2,863.54	4%	
TRANSPORTATION DIRECTOR	5,329,058.97	5,573,502.97	244,444.00	5%	Primarily due to increased contracted carrier costs of \$168K, CIU Transportation \$65K
STUDENT ACTIVITIES DIR	653,812.11	686,502.72	32,690.61	5%	
PRINTSHOP MANAGER	40,064.00	40,000.00	(64.00)	0%	
CAREER TECH CENTER DIRECT	445,727.21	508,377.94	62,650.73	14%	
CTC ENTERPRISE	134,952.90	139,288.00	4,335.10	3%	
CORL STREET ELEMENTARY	32,867.61	36,197.81	3,330.20	10%	
EASTERLY PARKWAY ELEM	46,477.98	45,030.07	(1,447.91)	-3%	
FERGUSON TOWNSHIP ELEM	42,134.25	41,555.08	(579.17)	-1%	
PARK FOREST ELEMENTARY	59,943.57	60,667.52	723.95	1%	

Department Title	2024-25 Budget	2025-26 Budget	\$ Variance	% Variance	Explanations
RADIO PARK ELEMENTARY	62,694.60	61,391.48	(1,303.12)	-2%	
GRAY'S WOODS ELEMENTARY	52,124.84	51,545.67	(579.17)	-1%	
MOUNT NITTANY ELEMENTARY	61,681.06	59,798.77	(1,882.29)	-3%	
DIRECTOR OF GIFTED ED	167,135.61	130,321.48	(36,814.13)	-22%	
REGISTRATION	33,373.39	25,000.00	(8,373.39)	-25%	
EQUITY & INCLUSION	168,870.77	196,688.17	27,817.40	16%	
SPRING CREEK ELEMENTARY	55,310.25	52,124.84	(3,185.41)	-6%	
VIRTUAL ACADEMY-ELEM	68,220.17	24,118.34	(44,101.83)	-65%	Reduction in licenses to align with student user experience
FEDERAL GRANTS	212,031.26	155,524.80	(56,506.46)	-27%	Elimination of PCCD grants from FY 25 to FY 26
MOUNT NITTANY MIDDLE SCHL	151,358.81	159,805.68	8,446.87	6%	
PARK FOREST MIDDLE SCHL	165,056.44	169,850.61	4,794.17	3%	
DIR OF CURRICULUM 6-8	142,536.54	152,002.33	9,465.79	7%	
VIRTUAL ACADEMY-SECONDARY	378,785.89	433,292.00	54,506.11	14%	
SAFETY & SECURITY	110,272.00	143,696.25	33,424.25	30%	
HIGH SCHOOL PRINCIPALS	658,421.15	628,429.21	(29,991.94)	-5%	
INTERN'L BACC DIPLOMA PRG	69,204.14	49,407.25	(19,796.89)	-29%	
DIR OF CURRICULUM 9-12	215,365.54	210,841.45	(4,524.09)	-2%	
EDUCATIONAL ALTERNATIVES	140,205.66	140,205.66	-	0%	
COMMUNITY EDUCATION	1,862,097.93	1,743,715.79	(118,382.14)	-6%	Reduced due to personnel costs \$67K (primarily health insurance & summer camp staffing); decreased fees and supplies \$60K
LIBRARY	49,952.57	53,451.62	3,499.05	7%	
ELEM CURR BUDGET	585,944.38	552,198.41	(33,745.97)	-6%	
	<b>205,608,390.56</b>	<b>211,522,675.24</b>	<b>5,914,284.68</b>	<b>3%</b>	

# Staffing Report Comparison

State College Area School District					
FTE's					
Position		Budget 2024-25	Budget 2025-26		FY26 vs. FY25 Budget
COORDINATOR		7.10	7.10		-
ELEMENTARY TEACHER		241.00	242.57		1.57
GUIDANCE COUNSELORS		24.50	24.50		-
HOME AND SCHOOL VISITOR		5.00	5.00		-
INSTR TECHNOLOGY SPECIALIST		3.00	2.90		(0.10)
LIBRARIAN		11.50	11.50		-
MENTAL HEALTH CLIN		3.00	3.00		-
NURSES, DENTAL HYGIENISTS		9.00	8.00		(1.00)
PSYCHOLOGIST		11.00	12.00		1.00
SECONDARY TEACHER		267.60	269.10		1.50
SPECIAL EDUCATION TEACHER		75.10	80.00		4.90
SPEECH AND HEARING		12.00	12.00		-
<b>Total SCAEA</b>		<b>669.80</b>	<b>677.67</b>		<b>7.87</b>
CLERICAL		4.00	4.00		-
HEALTH CARE PARAPROFESSIONAL		11.00	11.80		0.80
INTERPRETER		2.50	2.50		-
LIBRARY PARAPROFESSIONAL		10.00	10.00		-
PARAPROFESSIONAL (1)		103.65	109.66		6.01
PARAPROFESSIONAL - LIFT BUS		0.57	0.57		-
PARAPROFESSIONAL-SPECIAL EDUC		150.42	154.40		3.98
SECRETARY		58.73	57.73		(1.00)
<b>Total SCESPA</b>		<b>340.87</b>	<b>350.67</b>		<b>9.80</b>

# Staffing Report Comparison (cont.)

Position	Budget 2024-25	Budget 2025-26	FY26 vs. FY25 Budget
PHYSICAL PLANT CUSTODIAN	66.00	67.00	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	27.00	(3.00)
TRANSPORTATION MECHANIC	5.00	5.00	-
TRANSPORTATION SUPERVISOR	2.00	2.00	-
<b>Total AFSCME</b>	<b>124.00</b>	<b>122.00</b>	<b>(2.00)</b>
ACT93 MANAGERS	14.50	16.61	2.11
ASSISTANT PRINCIPAL	6.60	6.60	-
CENTRAL OFFICE ADMINISTRATOR	5.00	5.00	-
OTHER ADMINISTRATOR	16.00	15.00	(1.00)
PRINCIPAL	11.00	11.00	-
<b>Total Administrators</b>	<b>53.10</b>	<b>54.21</b>	<b>1.11</b>
CEEL ASST SITE SUPERVISOR-C.E.	1.00	-	(1.00)
CEEL SUPERVISOR-COMM ED	7.00	8.00	1.00
EDUCATIONAL RECORDS COORDINATR	1.00	1.00	-
EXECUTIVE SECRETARY	7.00	8.00	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>39.50</b>	<b>40.50</b>	<b>1.00</b>
<b>Total</b>	<b>1,227.27</b>	<b>1,245.05</b>	<b>17.78</b>

# Budget 2025-26

<b>Beginning Fund Balance</b>	<b><u>\$ 13,944,310</u></b>
<b>Revenue</b>	<b><u>\$ 207,523,588</u></b>
Local	\$ 164,485,829
State	\$ 41,562,759
Federal	\$ 1,475,000
<b>Expense (including Capital Reserve transfer)</b>	<b><u>\$ 211,522,675</u></b>
<b>Revenue less of expense</b>	<b><u>\$ (3,999,087)</u></b>
Funding/(Use) of Committed Fund Balance - Debt Service	\$ (2,984,000)
Funding/(Use) of Committed Fund Balance - Health Insurance	\$ -
<b>Change in Committed Fund Balance</b>	<b><u>\$ (2,984,000)</u></b>
<b>Change in Unassigned Fund Balance</b>	<b><u>\$ (1,015,087)</u></b>
<b>Ending Unassigned Fund Balance</b>	<b><u><u>\$ 12,929,223</u></u></b>
<b>Unassigned Fund Balance Percentage</b>	<b><u><u>6.11%</u></u></b>

# Budget 2025-26

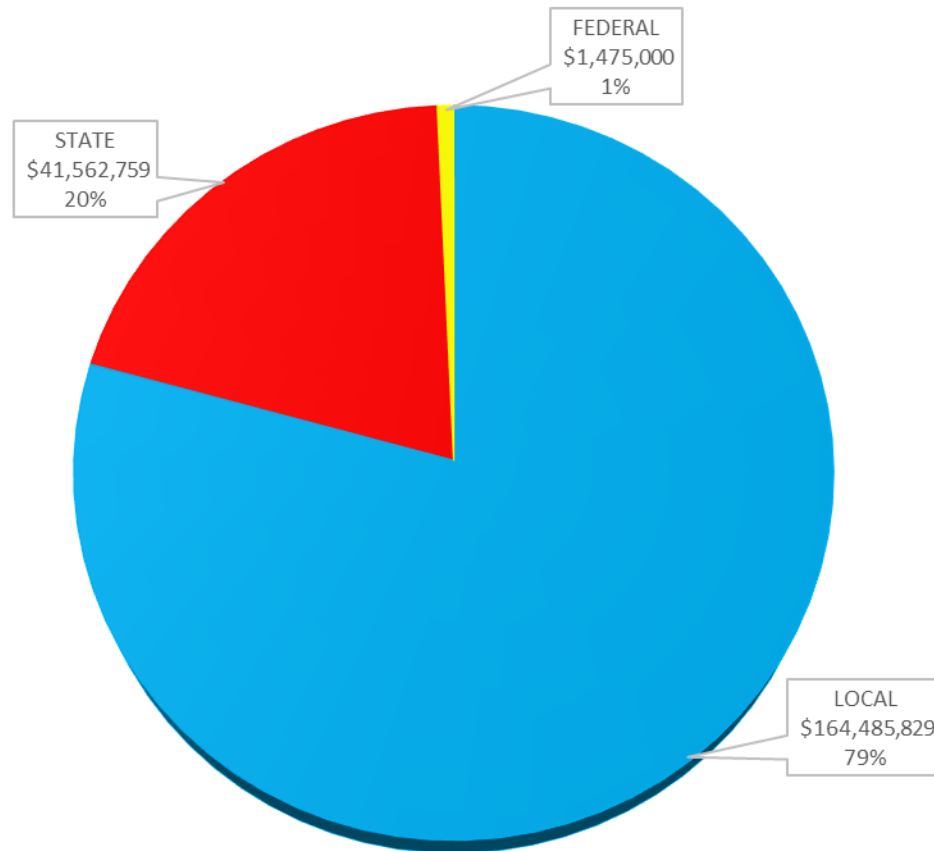
<b>LOCAL</b>	
CURRENT REAL ESTATE TAX	\$ 125,037,712
REAL ESTATE TAX-REFERENDUM DEBT	\$ 4,943,153
EARNED INCOME TAX	\$ 23,340,000
REALTY TRANSFER TAX	\$ 2,500,000
DELINQUENT REAL ESTATE TAX	\$ 1,100,000
INTERIM REAL ESTATE TAX	\$ 600,000
IDEA-B	\$ 1,041,465
PAYMENTS IN LIEU OF TAX	\$ 700,000
LOCAL SERVICES TAX	\$ 371,000
TUITION	\$ 1,906,071
MISC LOCAL REVENUE	\$ 579,238
PUBLIC UTILITY REALTY TAX	\$ 117,190
INTEREST ON INVESTMENTS	\$ 2,250,000
<b>TOTAL LOCAL</b>	<b>\$ 164,485,829</b>
<b>STATE</b>	
BASIC ED INSTR SUBSIDY	\$ 13,884,000
SPECIAL ED REVENUE	\$ 3,655,188
REV. FOR RETIREMENT	\$ 15,806,908
REV. FOR SOCIAL SECURITY	\$ 3,527,061
PROPERTY TAX REDUCTION	\$ 2,169,431
TRANSPORTATION REVENUE	\$ 800,000
BOND REIMBURSEMENTS	\$ 914,158
HEALTH SERVICES REVENUE	\$ 140,000
READY TO LEARN GRANT	\$ 310,013
VOCATIONAL EDUCATION	\$ 226,000
OTHER STATE REVENUE (4)	\$ -
TUITION - 1305/1306	\$ 130,000
<b>TOTAL STATE</b>	<b>\$ 41,562,759</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>\$ 1,475,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 207,523,588</b>



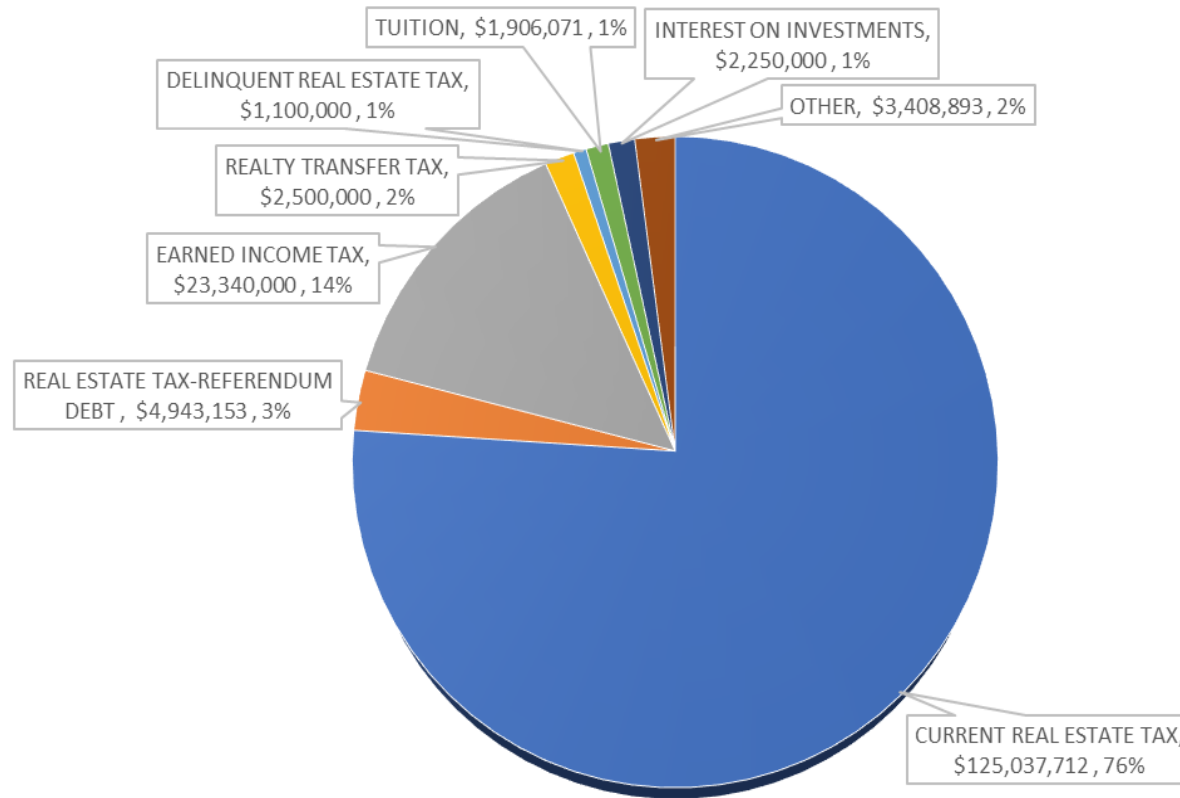
# Budget 2025-26

Salaries	\$ 94,092,593
Health Insurance	\$ 21,211,679
PSERS	\$ 31,613,816
Other Benefits	\$ 9,057,781
Professional Services	\$ 5,583,625
Purchased Property Services	\$ 1,787,324
Charter School Expense	\$ 7,116,000
Other Purchased Services	\$ 8,580,206
Supplies/Equipment	\$ 10,463,755
Deferred Maintenance	\$ 2,486,752
Transfers/contingencies/fees	\$ 2,058,344
Debt Service	\$ 12,215,425
Debt Service - Referendum Debt	\$ 5,255,375
<b>Total Expense Before Transfers</b>	<b>\$ 211,522,675</b>
Transfer to Capital Reserve	\$ -
<b>Total Expense including Transfers</b>	<b>\$ 211,522,675</b>
Fund Balance Commitment/Use (Debt Service)	\$ (2,984,000)
<b>Total Fund Balance Commitment/(Use)</b>	<b>\$ (2,984,000)</b>
<b>Total Expenses and Transfers</b>	<b>\$ 208,538,675</b>

# 2025-26 Revenue by Funding Source

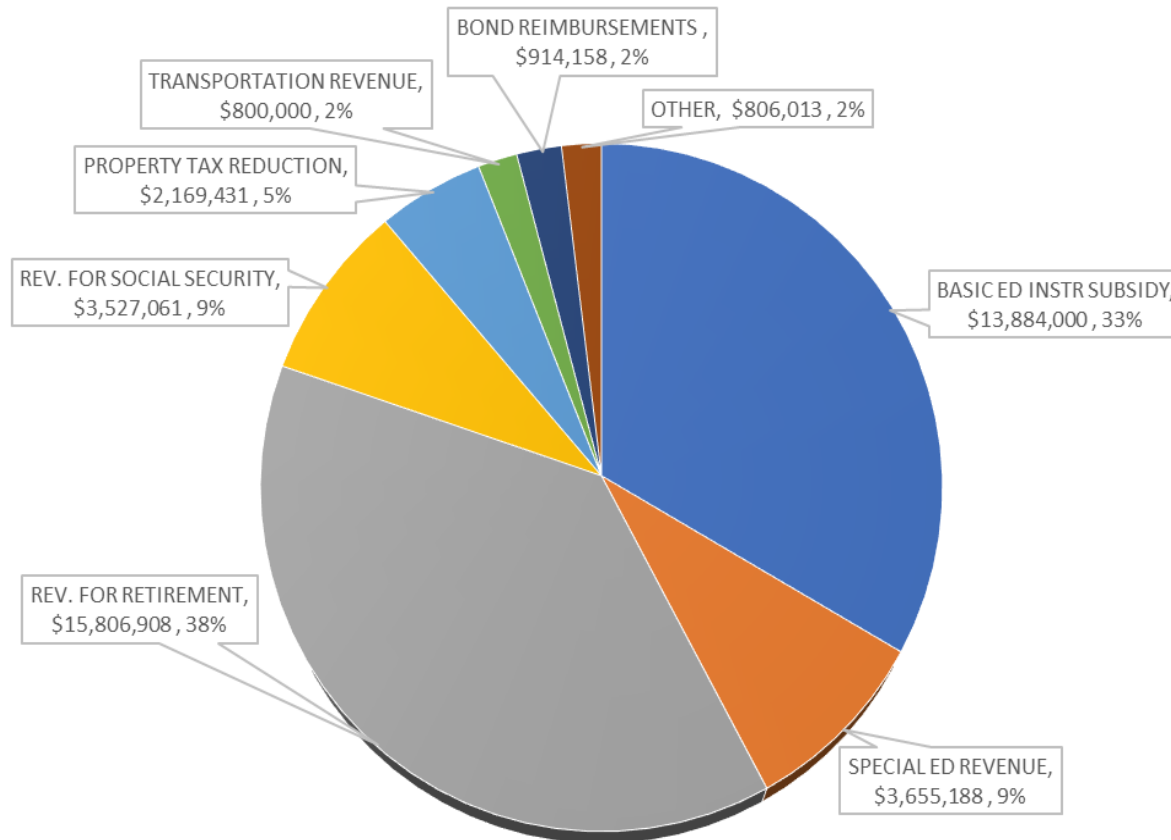


### 2025-26 Local Revenue - 79% of All 2025-26 District Revenue

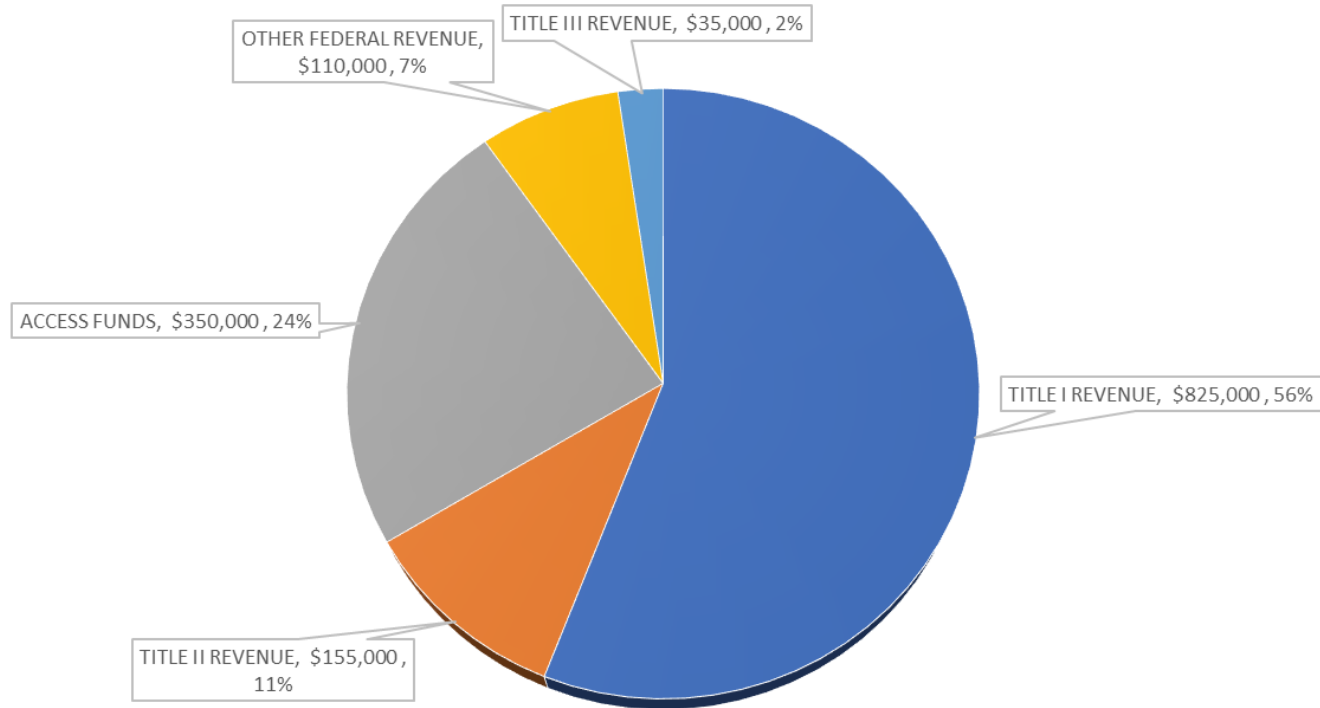


**93% of District Local Revenue comes from Real Estate and Earned Income Taxes**

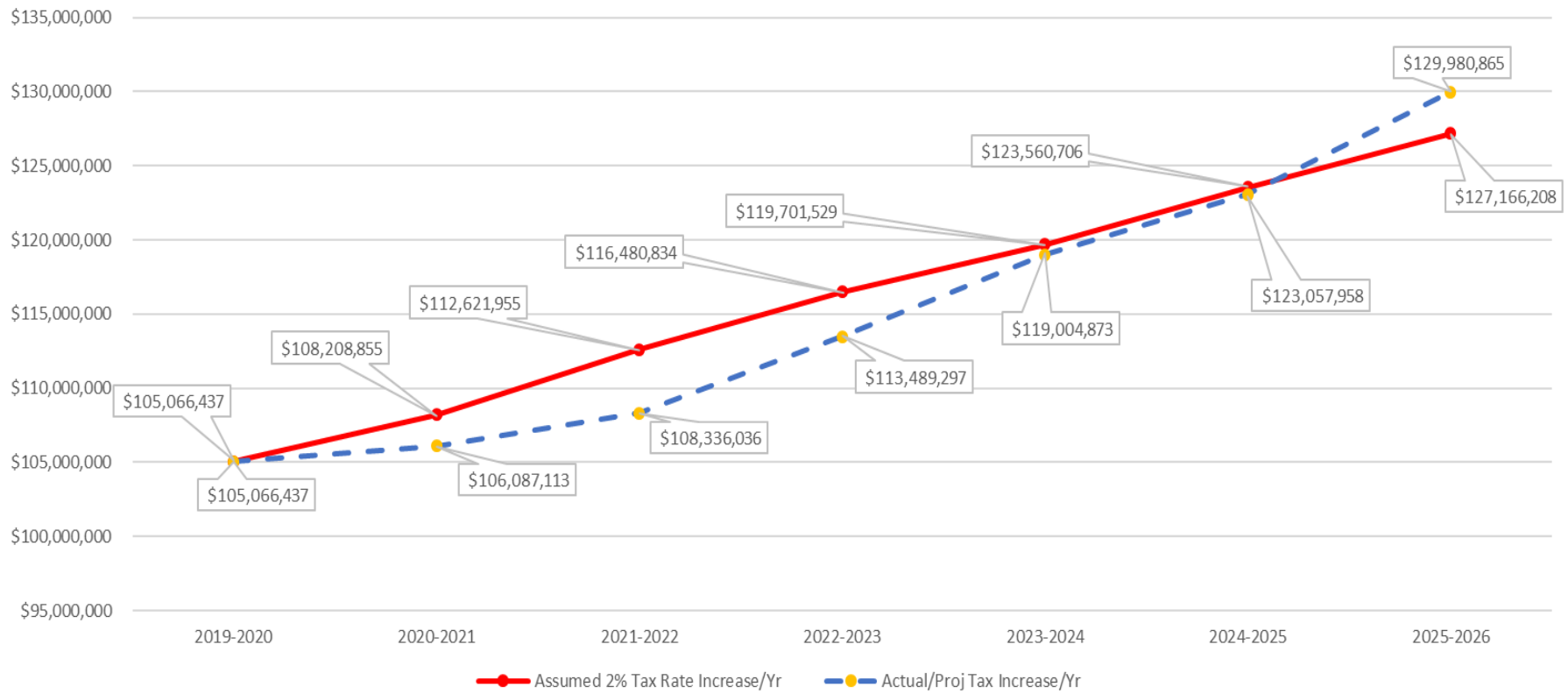
### 2025-26 State Revenue - 20% of All 2025-26 District Revenue



### 2025-26 Federal Revenue - 1% of All 2025-26 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

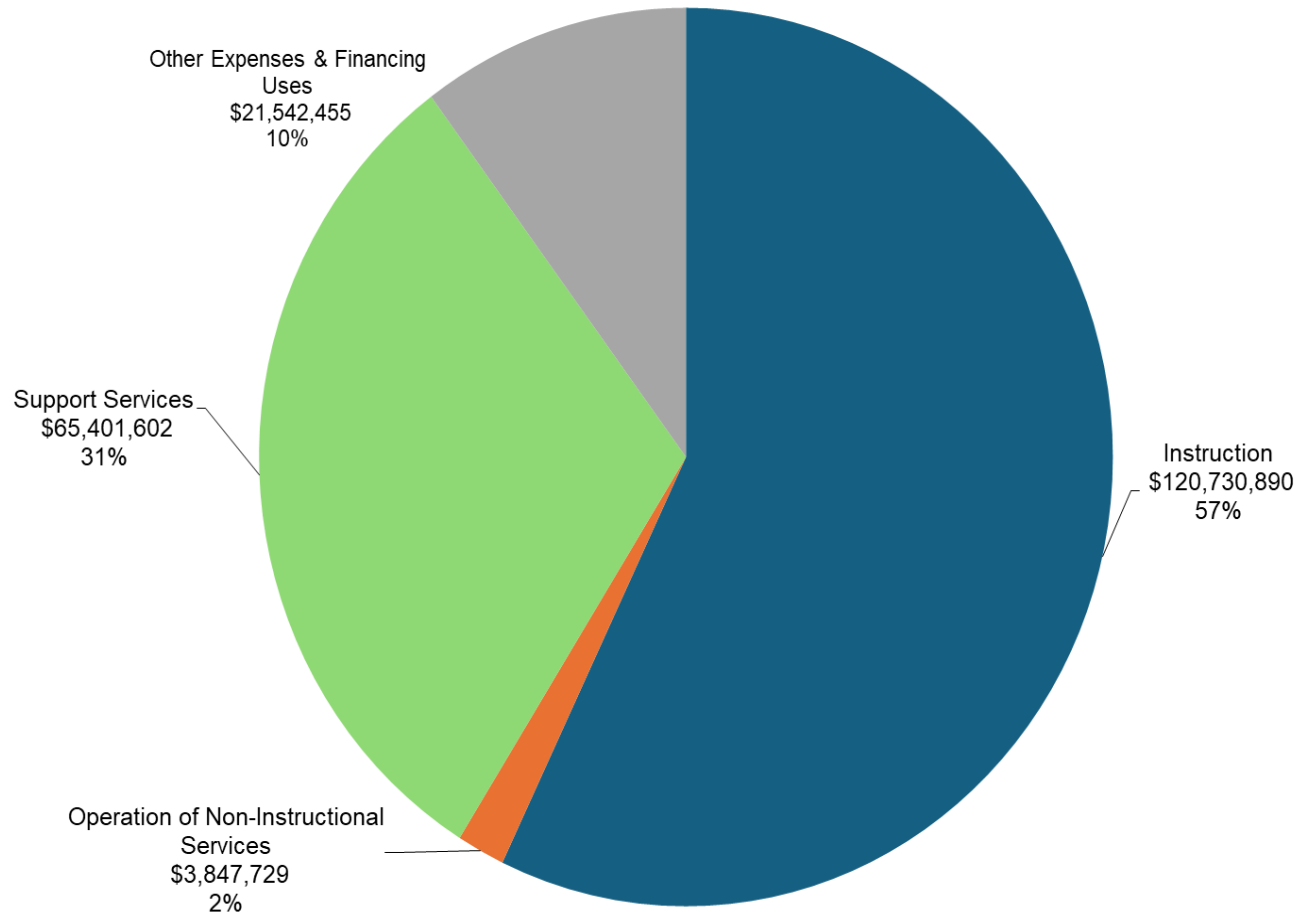
- **Support Services-** Student support services (i.e. guidance, attendance, psychological services, and social work), instructional support (i.e. curriculum development, technology), and administrative support (i.e. tax collection, legal, accounting, board).
- **Non-Instructional Services-** Activities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



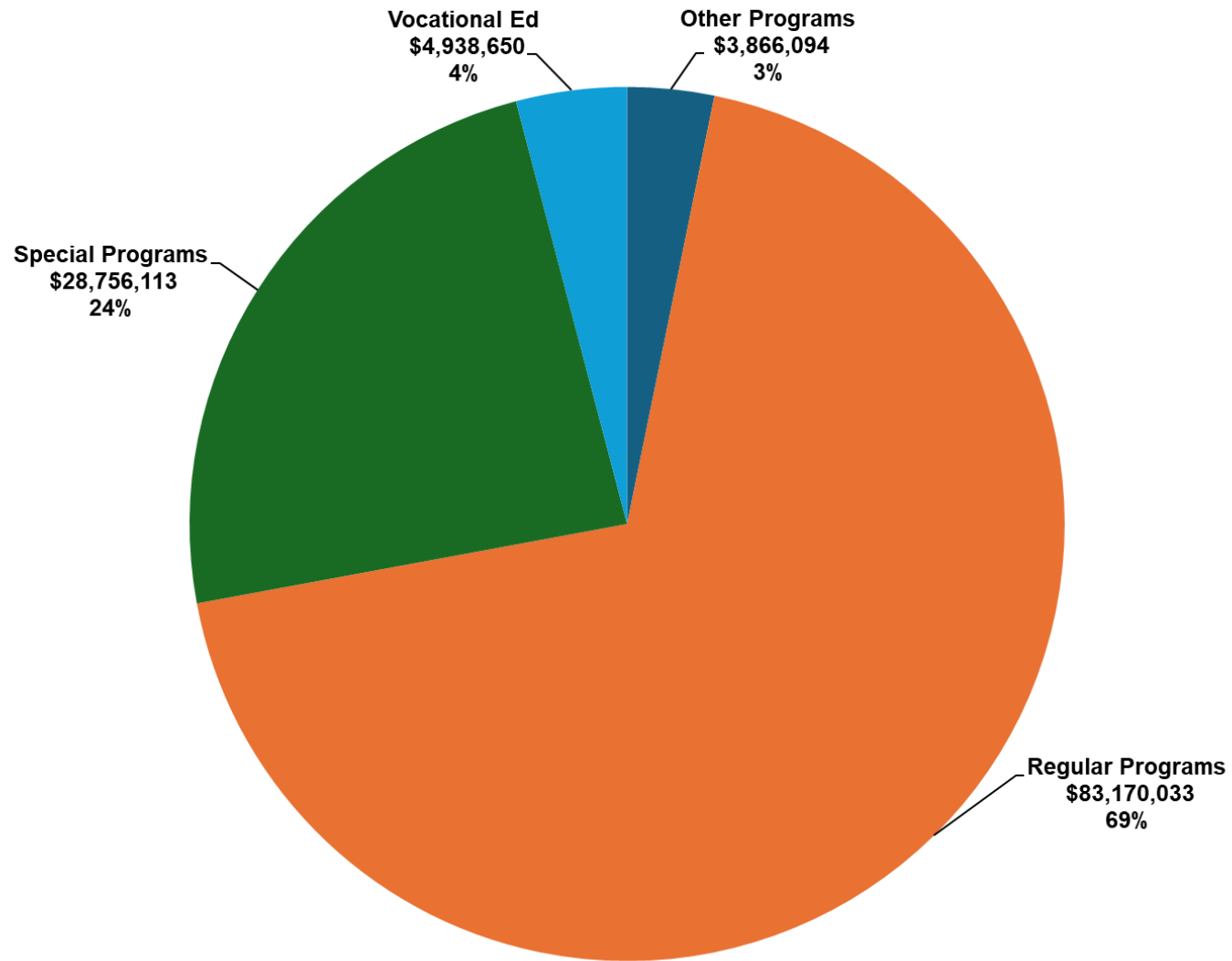
State College Area School District  
2025-26 Proposed Final Budget

	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	2025-26 % of Total Budget	2024-25 % of Total Budget
<b>Instructional</b>											
<b>Regular Instructional</b>											
1 Regular Programs	\$46,705,171	\$29,019,079	\$61,768	\$27,854	\$4,861,000	\$554,795	\$924,915	\$52,599	\$82,207,180		
2 Federally Funded Regual Prog	600,097	353,094	-	-	-	-	9,662	-	962,853		
3 <b>Total Regular Instructional</b>	<b>47,305,268</b>	<b>29,372,173</b>	<b>61,768</b>	<b>27,854</b>	<b>4,861,000</b>	<b>554,795</b>	<b>934,577</b>	<b>52,599</b>	<b>83,170,033</b>	<b>39%</b>	<b>39%</b>
<b>Other Instructional</b>											
4 Vocational Educ	2,721,451	1,737,804	23,900	5,700	-	77,650	347,370	24,775	4,938,650		
5 Other Programs	2,139,407	1,374,392	63,162	-	-	134,084	109,238	45,812	3,866,094		
6 <b>Total Other Instructional</b>	<b>4,860,858</b>	<b>3,112,195</b>	<b>87,062</b>	<b>5,700</b>	<b>-</b>	<b>211,734</b>	<b>456,608</b>	<b>70,587</b>	<b>8,804,744</b>	<b>4%</b>	<b>4%</b>
<b>Special Programs- Elem/Sec</b>											
9 Life Skills Support- Public	277,215	155,852	-	-	-	-	6,800	-	439,867		
10 Deaf or Hearing Impaired Support	106,791	76,481	-	-	-	2,035	2,500	-	187,807		
11 Blind or Visually Impaired Support	164,401	143,085	-	1,500	-	1,720	2,300	-	313,007		
12 Speech and Language Support	1,042,095	662,094	4,163	-	-	2,680	18,000	325	1,729,357		
13 Emotional Support-Public	628,264	465,660	-	-	-	720,634	26,700	-	1,841,258		
14 Autistic Support	3,750,923	2,659,961	-	-	-	784,856	14,400	-	7,210,139		
15 Learning Support- Public	5,948,373	4,710,676	3,000	36,212	-	67,808	139,978	3,600	10,909,647		
16 Gifted Support	1,353,140	860,541	700	-	-	3,050	23,725	3,300	2,244,457		
17 Multi-Handicapped Support	366,409	365,787	-	-	-	-	350	-	732,546		
18 Special Programs- Other Support	356,265	239,065	51,600	-	2,255,000	164,100	82,000	-	3,148,029		
19 <b>Total Special Programs</b>	<b>13,993,876</b>	<b>10,339,201</b>	<b>59,463</b>	<b>37,712</b>	<b>2,255,000</b>	<b>1,746,883</b>	<b>316,753</b>	<b>7,225</b>	<b>28,756,113</b>	<b>14%</b>	<b>13%</b>
<b>Support Services</b>											
22 Support Services - Students	5,057,562	3,356,042	120,650	175	-	18,300	109,475	1,600	8,663,804		
23 Support Services - Instr Staff	3,379,233	2,454,559	194,660	1,800	-	88,374	668,232	18,800	6,805,657		
24 Support Services - Admin	6,399,078	4,030,149	862,000	15,450	-	74,125	190,961	169,450	11,741,213		
25 Support Services - Pupil Health	1,368,332	981,050	787,767	2,500	-	300	96,885	-	3,236,833		
26 Support Services - Business	980,404	648,419	316,435	-	-	46,100	144,100	7,900	2,143,358		
27 Oper of Main of Plant Serv	4,958,497	3,720,124	1,081,497	1,551,300	-	588,132	3,484,000	7,500	15,391,050		
28 Student Transportation Serv	1,573,720	1,286,091	9,401	48,583	-	4,676,154	616,069	840	8,210,858		
29 Support Services - Central	2,534,565	1,722,402	1,312,051	54,300	-	506,235	3,024,300	54,975	9,208,828		
30 <b>Total Support Services</b>	<b>26,251,390</b>	<b>18,198,836</b>	<b>4,684,461</b>	<b>1,674,108</b>	<b>-</b>	<b>5,997,719</b>	<b>8,334,022</b>	<b>261,065</b>	<b>65,401,602</b>	<b>31%</b>	<b>31%</b>
<b>Non-instructional (i.e Student Activities/Athletics/Comm ed)</b>	<b>1,681,202</b>	<b>860,870</b>	<b>690,872</b>	<b>41,950</b>	<b>-</b>	<b>69,075</b>	<b>421,795</b>	<b>81,965</b>	<b>3,847,729</b>	<b>2%</b>	<b>2%</b>
<b>Other Expenditures &amp; Financing Uses</b>											
33 Other	-	-	-	-	-	-	-	175,000	175,000		
34 Debt Service Transfer	-	-	-	-	-	-	-	12,215,425	12,215,425		
35 Debt Service- Referendum	-	-	-	-	-	-	-	5,255,375	5,255,375		
36 Deferred Maintenance Transfer	-	-	-	-	-	-	-	2,486,752	2,486,752		
37 Food Service Transfer	-	-	-	-	-	-	-	50,000	50,000		
38 Capital Reserve Transfer	-	-	-	-	-	-	-	-	-		
39 Budgetary Reserve	-	-	-	-	-	-	-	1,359,903	1,359,903		
40 <b>Total Other Exp &amp; Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,542,455</b>	<b>21,542,455</b>	<b>10%</b>	<b>11%</b>
<b>Total 2025-26 Budget</b>	<b>94,092,593</b>	<b>\$61,883,276</b>	<b>\$5,583,625</b>	<b>\$1,787,324</b>	<b>\$7,116,000</b>	<b>\$8,580,206</b>	<b>\$10,463,755</b>	<b>\$22,015,896</b>	<b>\$211,522,675</b>	<b>100%</b>	<b>100%</b>
2025-26 % of Total Budget	44%	29%	3%	1%	3%	4%	5%	10%	100%		
2024-25 % of Total Budget	44%	29%	2%	1%	3%	4%	5%	11%	100%		

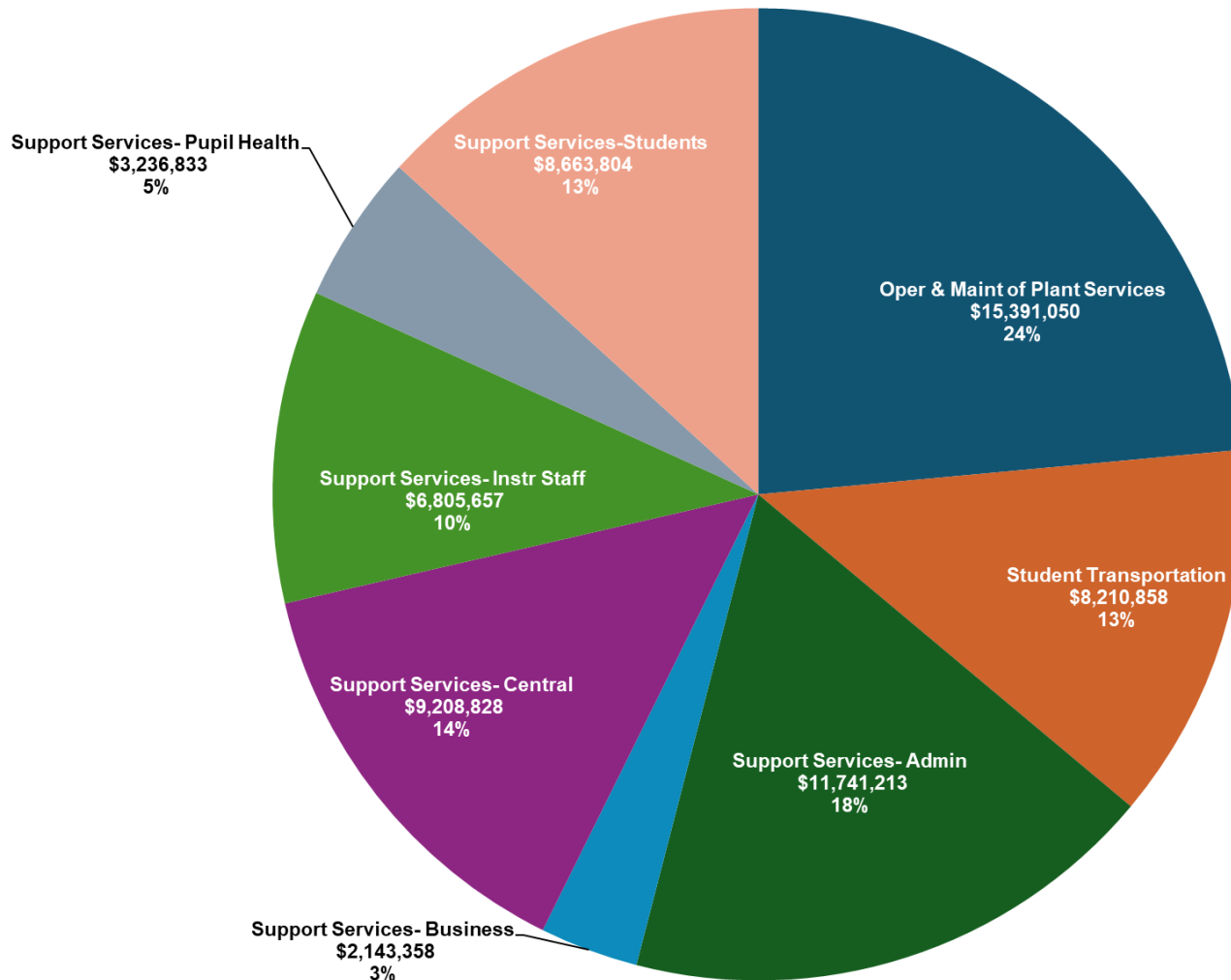
## 2025-26 Budgeted Expense by Function



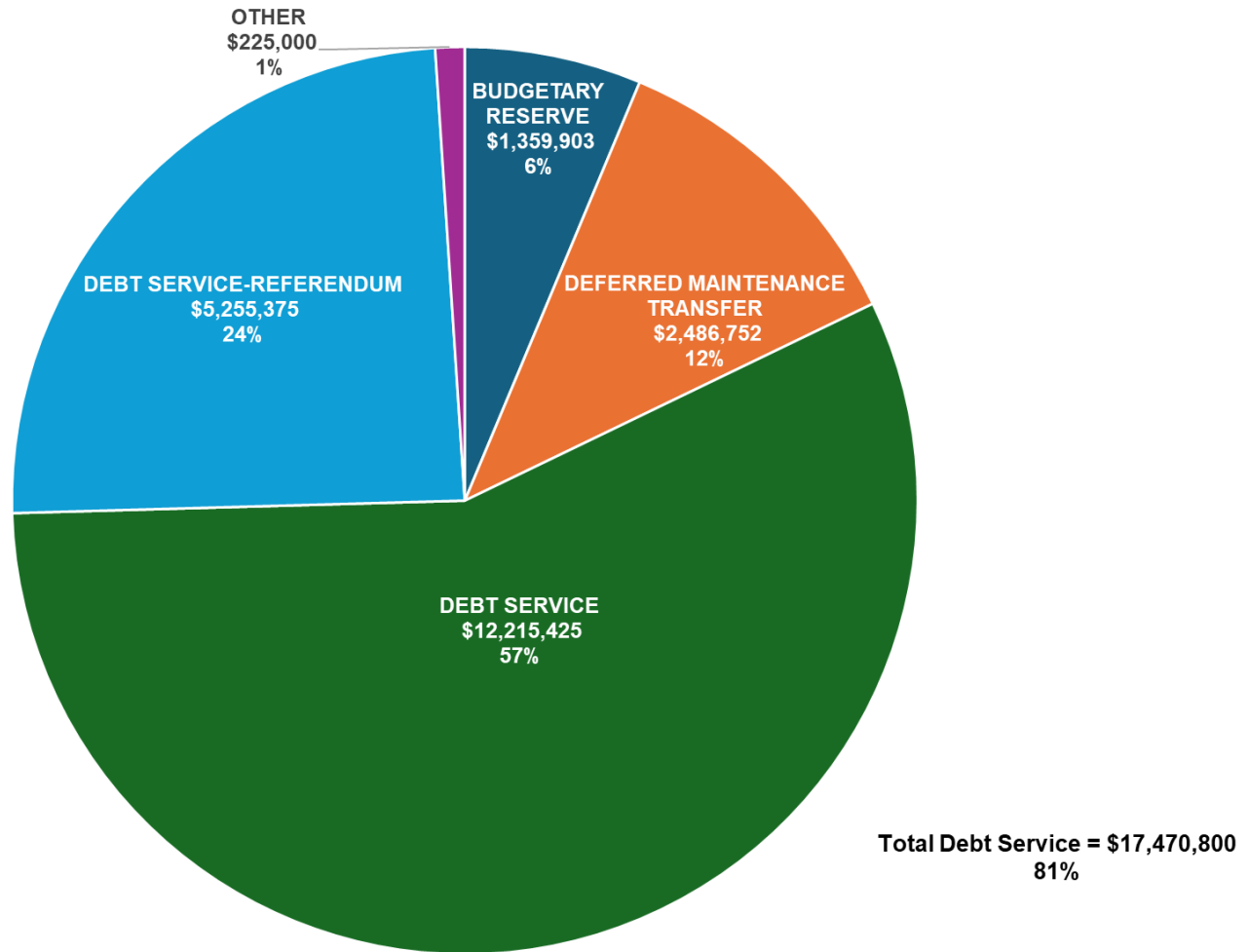
## 2025-26 Budget Instructional Expense



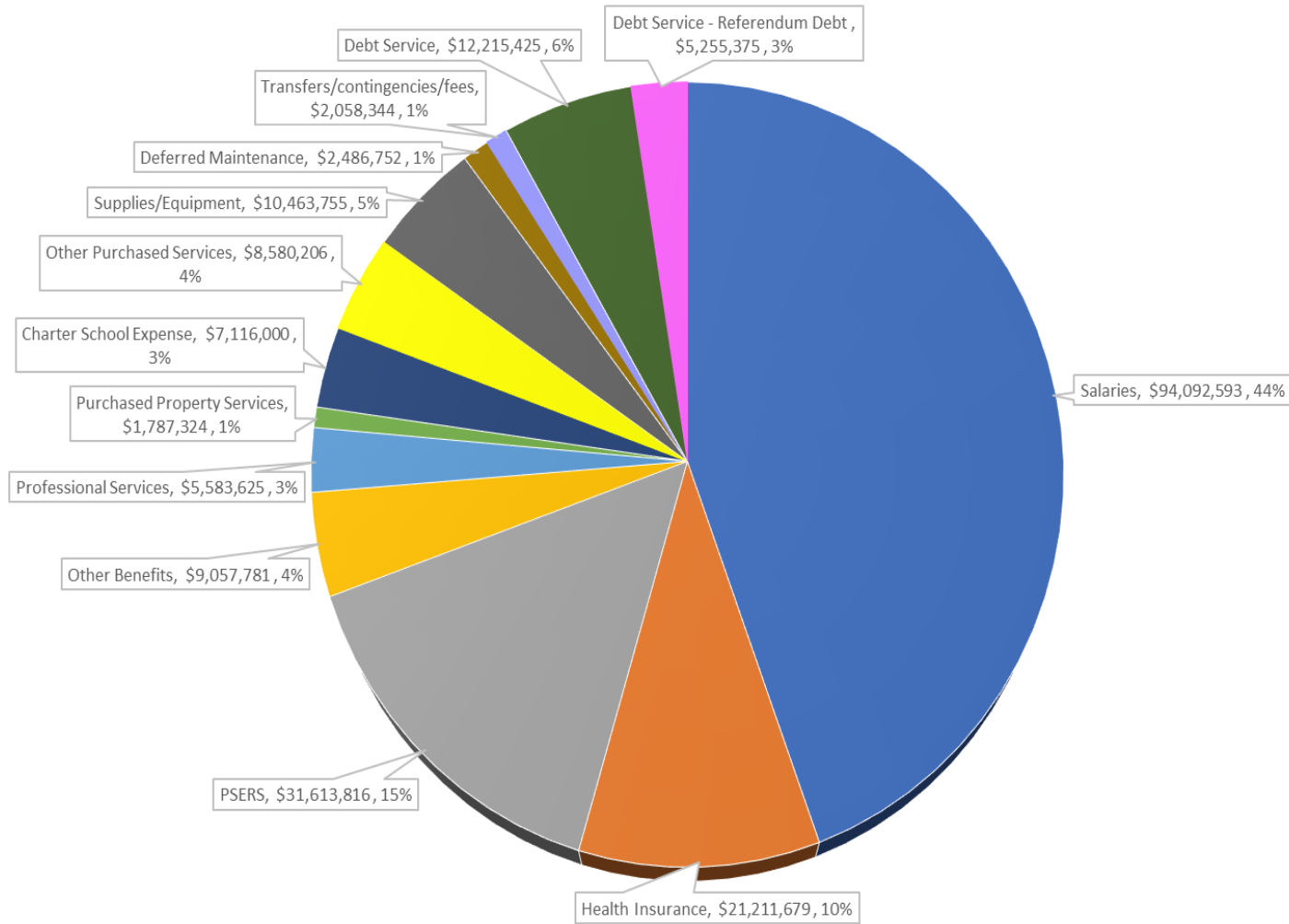
## 2025-26 Support Services Expense



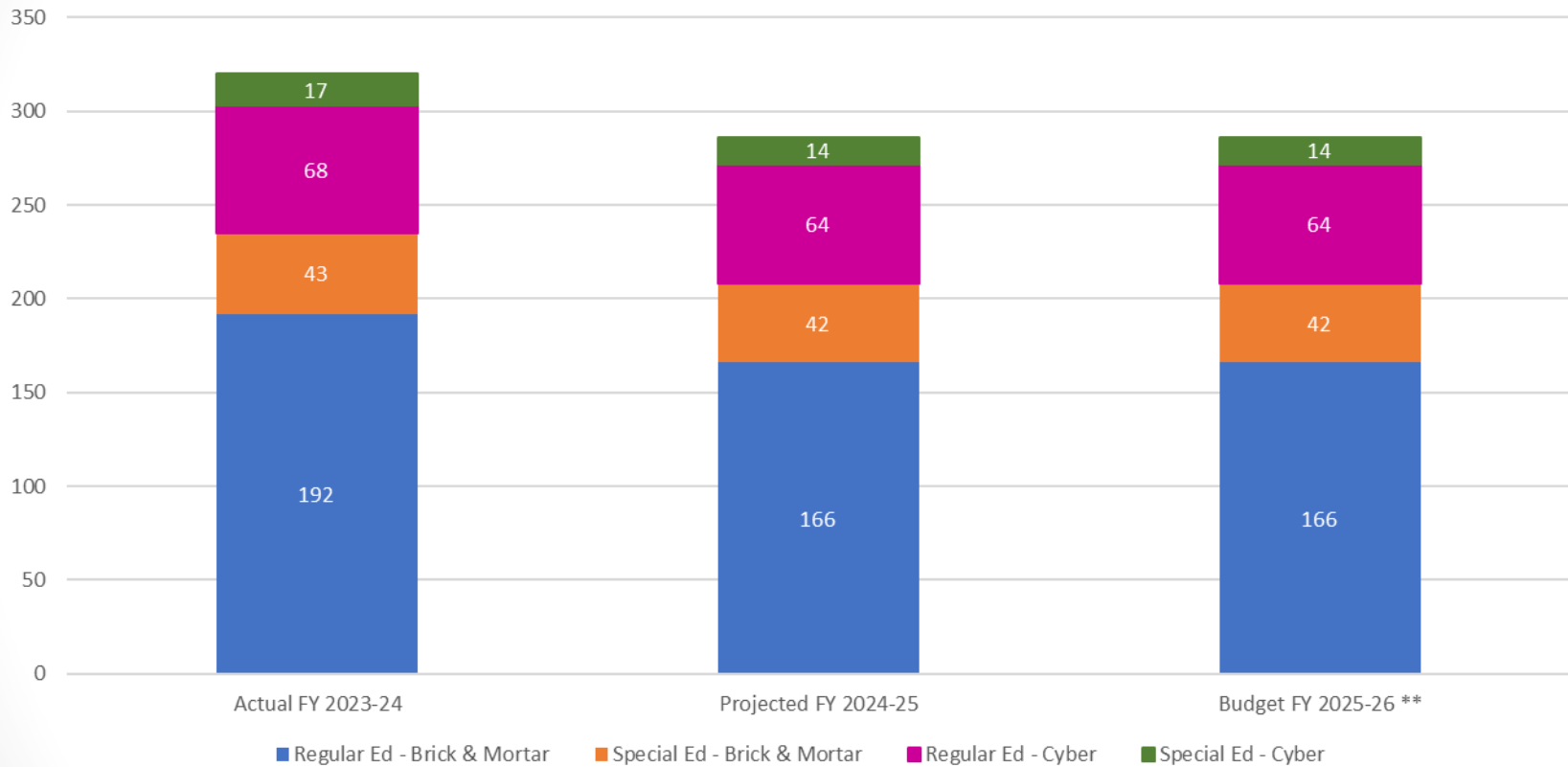
### 2025-26 Budget- Other Expense and Financing Uses



### 2025-26 Budgeted Expense by Object



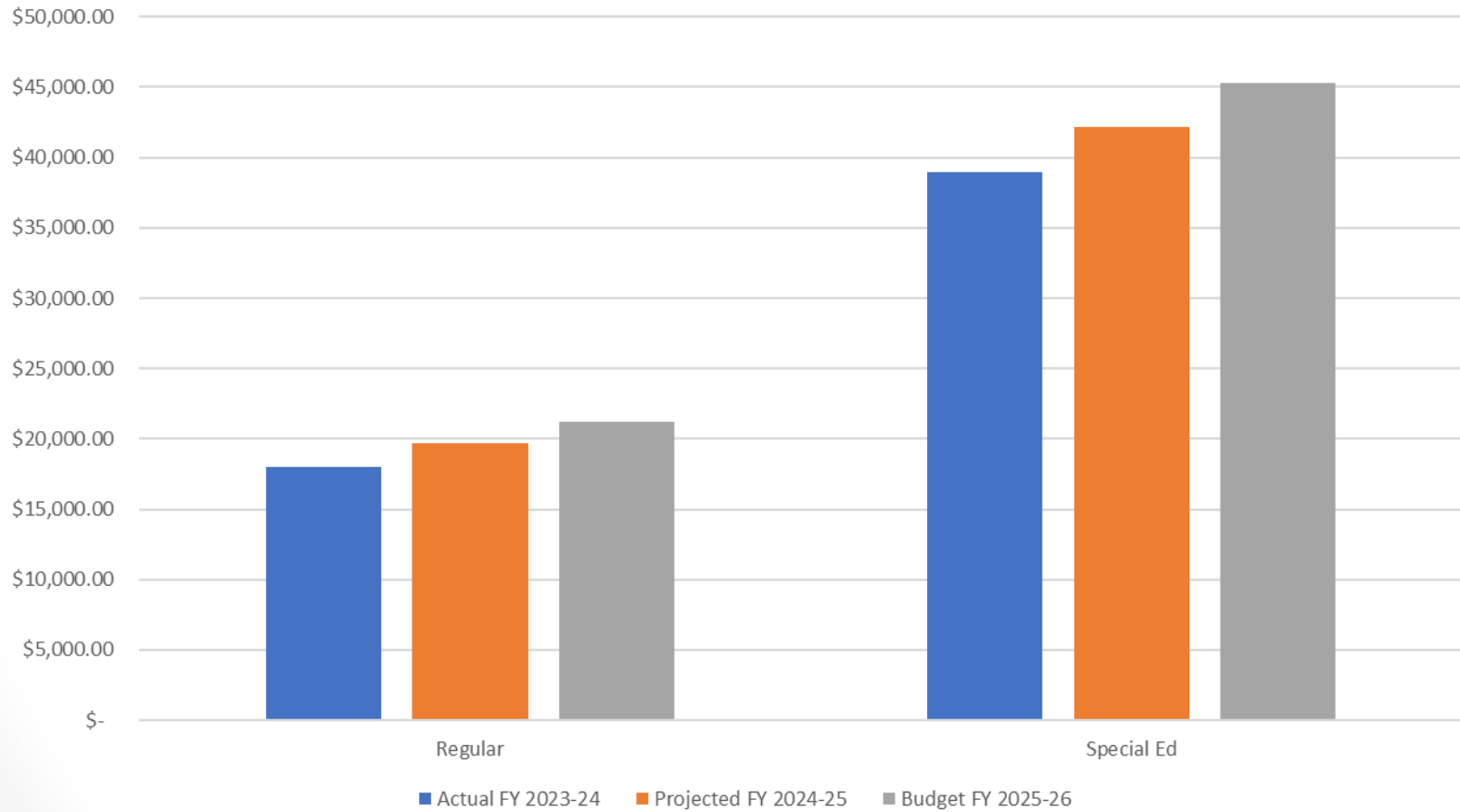
## Charter School Enrollment



\*\* - Enrollment assumed for 2025-26 is consistent with 2024-25 enrollment.

# Charter School Information

Charter School Tuition Rates



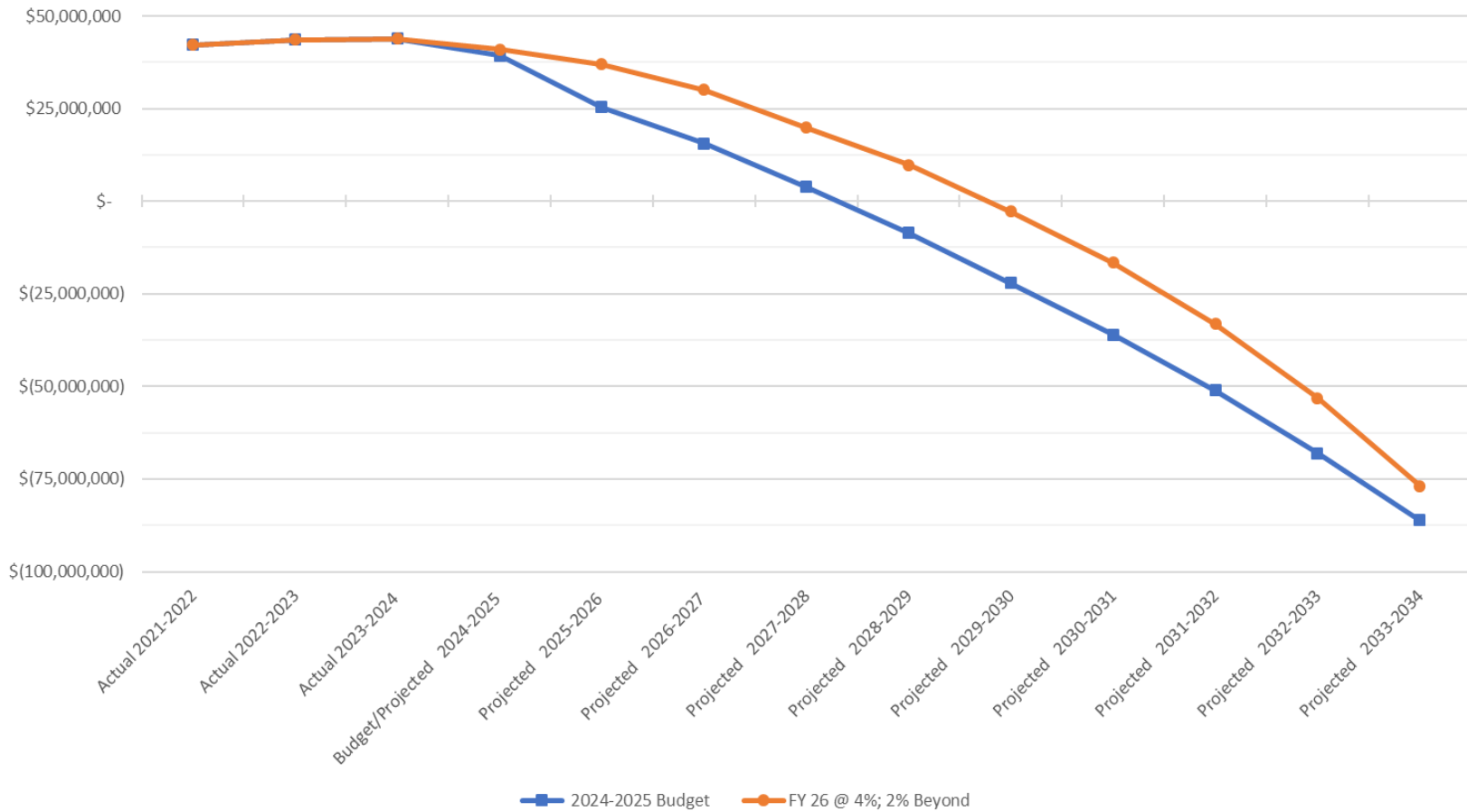


# SCASD Special Education Enrollment Growth

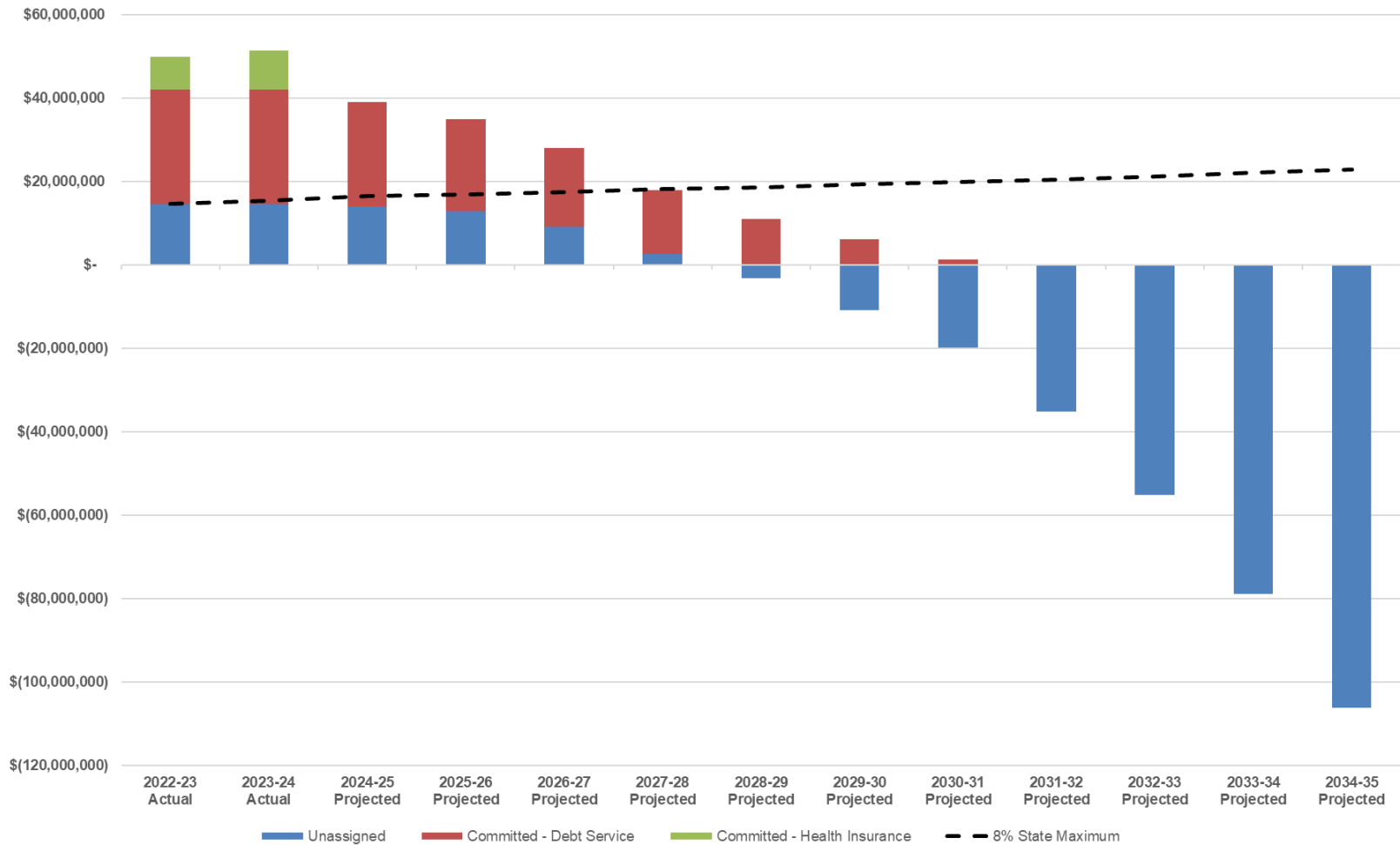
<b>December 1, 2024</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	982	6,845
Percent Special Education	14.35%	
<b>December 1, 2023</b>	<b>LEA-special ed</b>	<b>LEA-total</b>
Total Special Education Enrollment	915	6,712
Percent Special Education	13.63%	
<b>December 1, 2022</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 982 students in 2024, an increase of 203 students (26%).

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



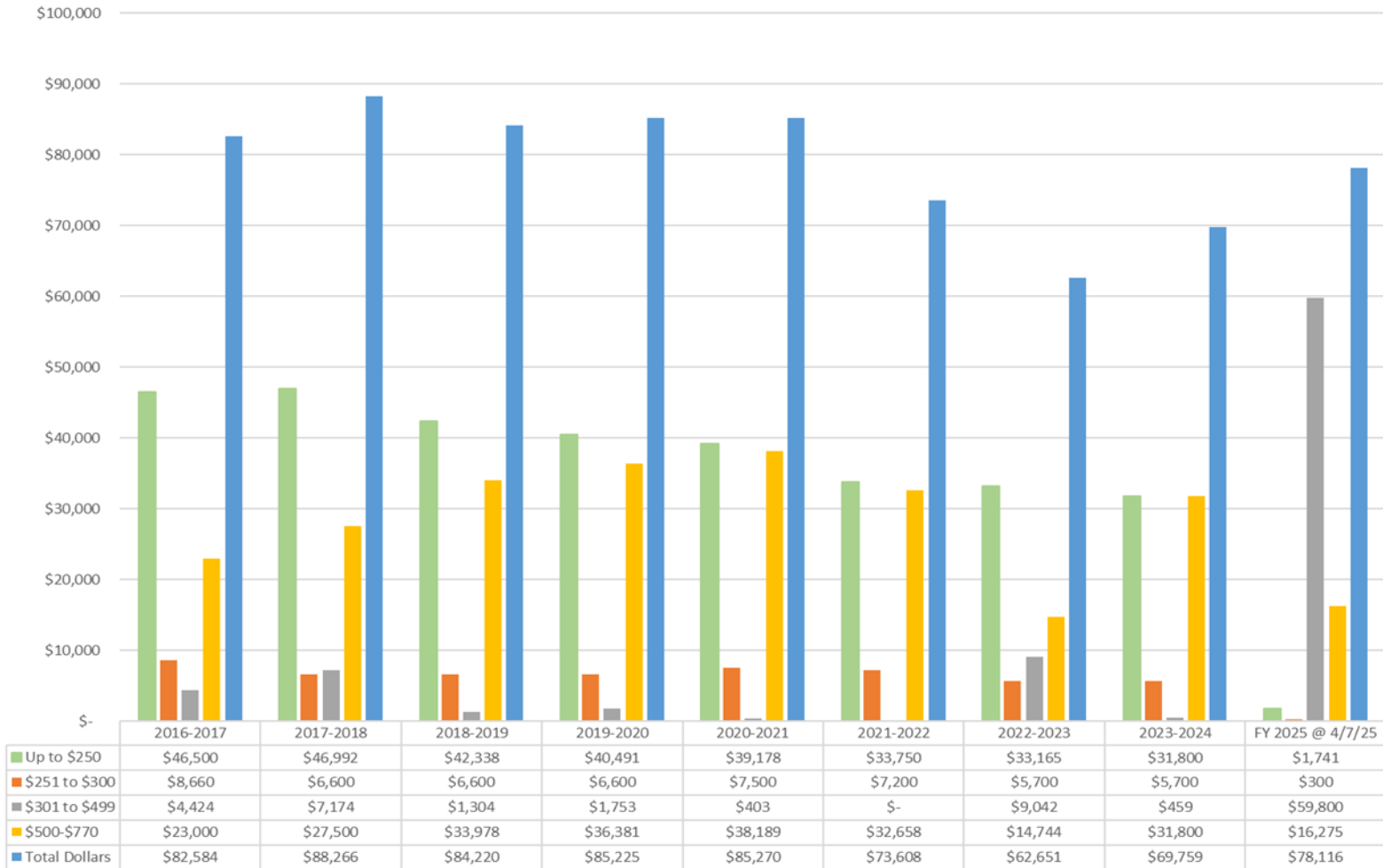
General Fund - Unassigned and Committed Fund Balance (Excluding Health)  
Assumes 4% tax increase in 2025-26; 2% thereafter



# Supplemental Tax Rebate

- \$100,000 has been set aside in the 2025-26 budget for this program
- This will be the eleventh year of the program.
- Historical Process
  - Applications will be distributed with the tax bills on July 1
  - Applications accepted beginning July 1, 2025
  - Current year program due date for applications is June 30
  - Board needs to approve a resolution to continue.

# Supplemental Tax Rebate Program



Note: The change in the State's program has had a significant impact on the District's program.

# Next Steps

- May 5 – Committee of the Whole
  - Budget Development
- May 12 – District publishes notice of intent to adopt Final Budget
- May 19 - Board Meeting and Budget Hearing
  - Final budget 2025-2026
- June 2 - 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 2025-2026 Final Budget on Form PDE-2028

# Questions

# State College Area School District

