

State College Area School District



2026-27 Budget Development

**State College
Area School District
April 20, 2026**

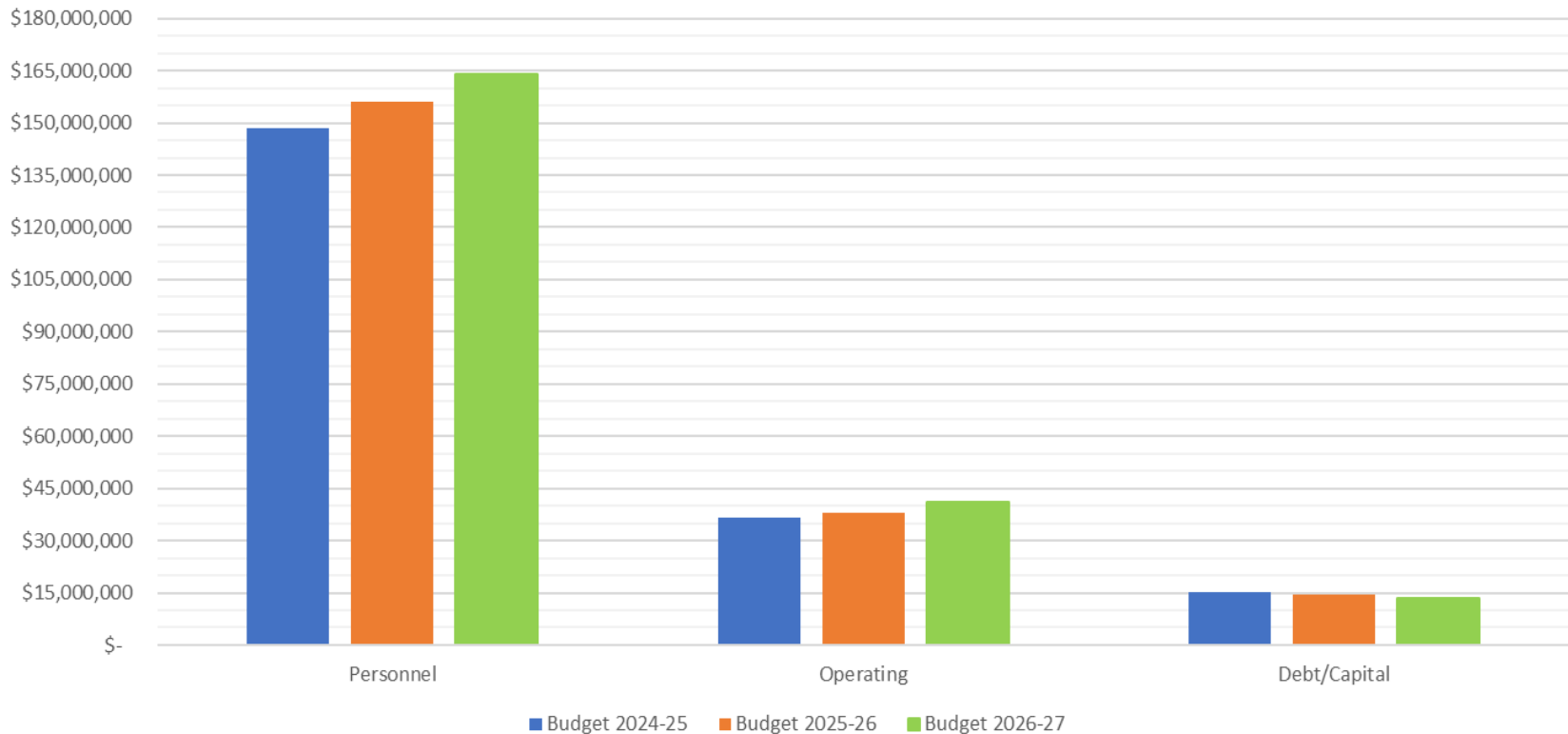
Budget 2026-27

- Action to be taken tonight
 - Approve the 2026-27 Proposed Final Budget
- Information in this presentation
 - Changes in Revenue & Expenses
 - Expenditures by Department
 - Staffing Report Comparison
 - Budget 2026-27 Summary
 - Revenue by Source
 - Proposed Final Budget Expense Matrix
 - Expense by Function and Object
 - SCASD Special Ed Enrollment Growth
 - Fund Balance Information
 - Supplemental Tax Rebate
 - Next Steps for the Board

Changes in Projected Revenues

- Revenue
 - Budget presentation assumes a 3.5% tax increase in 2026-2027 and a 2% tax increase in the following years. The budgeted deficit is approximately \$7M, about \$3M more than the adopted 2025-2026 budget.
 - Local Revenue – Real Estate, Earned Income, & Realty Transfer Taxes
 - Real Estate Assessed Value growth is anticipated to be **-0.2%** for the July 1, 2026 billing, as compared to the expected level of 0.9%. 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 – State Aid and Retirement/Social Security Reimbursement
 - Basic Education and Special Education funding are predicted to be level
 - Reimbursement revenue due to salary expense increases – 50% of expense
 - Federal Revenue
 - Has remained level

3 Year Budget History - Expense Components Including Fund Balance Transfers



Category	Budget 2025-26	Budget 2026-27	\$ Change	% Change	Information/Description
Personnel	\$ 155,975,869	\$ 164,128,680	\$ 8,152,811	5.23%	Higher Salaries & Health Insurance costs are driving the increase
Operating	\$ 38,076,006	\$ 40,993,449	\$ 2,917,443	7.66%	Higher contribution to maintain buildings, special education contractor costs, charter school & legal costs
Debt/Capital	\$ 14,486,800	\$ 13,436,475	\$ (1,050,325)	-7.25%	Reduction in Debt Service before onboarding PFMS debt
Total	\$ 208,538,675	\$ 218,558,604	\$ 10,019,929	4.80%	Overall a 4.8% increase

Changes in Projected Expense

- Salaries and Benefits
 - Contracts have had an impact on the budget
 - New Positions Proposed for FY 2026-27 including one of each of the following:
 - 2 Custodial Positions for the Physical Plant Department
 - 0.17 Middle School Science Teacher at Mt Nittany MS
 - 2 Coaches – Coed Hockey and Coed Rugby Club
 - Substitute Rates Unchanged
 - Health Insurance Rates budgeted to increase by 9%. District is self-insured – pays its claims directly
 - PSERS rate for FY 2027 is 33.59%

Changes in Projected Expense

- Operating Costs
 - Significant Increase in amount being contributed to the Capital Projects Fund to maintain buildings (roofs, HVAC systems, parking lots, etc.) – increasing from \$2.5M in FY 2026 to \$3.5M in FY 2027.
 - Additional contractor costs associated with the rising enrollment in Special Education in the District
 - Increase in Charter School Cost – due to rate increase
 - Increase in Legal Costs, utilization of services
- Debt/Capital
 - Debt service, as previously constructed, had a slight decline in FY 2027.
 - Debt service does not include the cost of debt associated with the construction of the new Park Forest Middle School.

Department Title	2025-26 Budget	2026-27 Budget	\$ Variance	% Variance	Explanations
DISTRICTWIDE	143,861,754.50	151,518,238.82	7,656,484.32	5%	Increase in personnel costs for contract increases; New Positions: .17 Middle School Science Teacher, 2 Custodians, 2 Coaches (Co-ed Hockey and Co-ed Rugby)
SUPERINTENDENT	505,042.50	520,929.20	15,886.70	3%	Increase in additional personnel costs for District Comprehensive Planning (transfer from Asst Sup- Elem budget)
ASST SUPER FOR SECOND ED	807,164.38	919,780.92	112,616.54	14%	Increased tuition reimbursement to align with historical experience; increased employee training, and additional personnel costs for District Comprehensive Planning (transfer from Asst Sup - Elem budget)
FIN & OPERATIONS OFFICER	16,571,286.94	17,921,640.99	1,350,354.05	8%	Increase in deferred maintenance transfer of \$1M; Increases in personnel costs (primarily driven by substitute usage increase and related benefits) and Charter school costs of \$124K; Increase in professional services (\$75K) and insurance costs of \$54K; Increase in Food Service transfer of \$50K.
ASST SUPVR FOR ELEM ED	701,496.64	687,415.41	(14,081.23)	-2%	
DIRECTOR-HUMAN RESOURCES	754,048.75	818,153.46	64,104.71	9%	Longevity pay to employees.
DIRECTOR OF SPECIAL EDUC	3,430,877.38	3,806,823.73	375,946.35	11%	Professional services increase \$306K primarily due to anticipated increases in Physical Therapy and Occupational Therapy rates with providers; increase of \$26K in tuition for alternative education; increase in tech supplies \$25K
DIRECTOR OF STUDENT SERVICES	774,874.49	935,691.85	160,817.36	21%	Professional services increased Occupational Therapy and Psychological services due to increased rate and also Intensive Outpatient Program funding within Student Services. Technology supplies also increased.
DIRECTOR OF TECHNOLOGY	4,622,025.00	4,885,263.00	263,238.00	6%	Increased professional services and tech supplies including new software and subscriptions
PUBLIC INFORMATION SPEC	57,200.00	56,650.00	(550.00)	-1%	
ASST BUSINESS ADMINISTRAT	18,993,420.00	17,960,911.88	(1,032,508.12)	-5%	Reduction of debt service payments aligned with debt payment schedule.
ATHLETICS DIRECTOR	2,070,365.65	2,225,653.52	155,287.87	8%	Professional Services increased approximately \$84,000 and primarily includes transportation, athletic trainer services, officials, and security services. Supplies/Equipment increase is primarily related rotational purchasing schedules for uniforms, supplies/equipment while also outfitting new initiatives like intramural girls flag football for FY 2027.
PHYSICAL PLANT DIRECTOR	5,977,171.88	6,436,570.00	459,398.12	8%	Increase in general supplies/equipment, vehicles, electricity, tech supplies and natural gas totaling approximately \$315K; Also, increase in additional personnel substitute costs for incidental coverage, weather, weekend/event coverage, illness/out of work coverage of approximately \$204K. Also, reflects the transfer in of budget dollars from aquatics.
AQUATICS DIRECTOR	71,415.21	-	(71,415.21)	-100%	Transfer of budget dollars to Physical Plant Department.
TRANSPORTATION DIRECTOR	5,573,502.97	5,743,067.44	169,564.47	3%	Increased in Central Intermediate Unit Transportation costs of approximately \$183K offset by other decreases.
STUDENT ACTIVITIES DIR	686,502.72	689,502.73	3,000.01	0%	
PRINTSHOP MANAGER	40,000.00	47,000.00	7,000.00	18%	Increase in copier charges.
CAREER TECH CENTER DIRECT	508,377.94	568,149.35	59,771.41	12%	Increased costs for various new classes (i.e. Personal Finance requirement, new Tech ed, Cooking for Life, AP Business Management, AP Networking, etc.) as well as increased sections due to increased enrollment.
CTC ENTERPRISE	139,288.00	152,773.01	13,485.01	10%	
CORL STREET ELEMENTARY	36,197.81	36,776.67	578.86	2%	
EASTERLY PARKWAY ELEM	45,030.07	42,278.68	(2,751.39)	-6%	
FERGUSON TOWNSHIP ELEM	41,555.08	38,514.16	(3,040.92)	-7%	
PARK FOREST ELEMENTARY	60,667.52	58,205.58	(2,461.94)	-4%	

RADIO PARK ELEMENTARY	61,391.48	63,273.23	1,881.75	3%	
GRAY'S WOODS ELEMENTARY	51,545.67	48,504.65	(3,041.02)	-6%	
MOUNT NITTANY ELEMENTARY	59,798.77	57,916.00	(1,882.77)	-3%	
DIRECTOR OF GIFTED ED	130,321.48	114,589.24	(15,732.24)	-12%	Transfer of budget dollars to Academic Interventions.
REGISTRATION	25,000.00	-	(25,000.00)	-100%	Transfer of budget dollars to Community Education and Technology for the restructuring of responsibilities.
EQUITY & INCLUSION	196,688.17	155,068.39	(41,619.78)	-21%	Reduction to align with prior years actual expenditures.
SPRING CREEK ELEMENTARY	52,124.84	51,545.24	(579.60)	-1%	
VIRTUAL ACADEMY-ELEM	24,118.34	46,096.96	21,978.62	91%	Increase in student materials and online software costs.
FEDERAL GRANTS	155,524.80	72,000.00	(83,524.80)	-54%	Reflects transfer of Title I Like Funds to Academic Interventions Budget below (\$65,000)
ACADEMIC INTERVENTIONS	-	344,882.59	344,882.59	#DIV/0!	Transfer of Budget dollars (\$224,000) from other departments (Gifted, Federal Programs, Asst Sup- Elem, & Curriculum) to align with programmatic items house in this department. Also reflects anticipated expenses to be funding by increase Ready to Learn funds (\$100,000).
MOUNT NITTANY MIDDLE SCHL	159,805.68	163,914.97	4,109.29	3%	
PARK FOREST MIDDLE SCHL	169,850.61	169,622.32	(228.29)	0%	
DIR OF CURRICULUM 6-8	152,002.33	204,338.71	52,336.38	34%	Subscriptions with Voces, Amplify, and Gimkits plus the purchase of graphing calculators.
VIRTUAL ACADEMY-SECONDARY	433,292.00	462,797.33	29,505.33	7%	
SAFETY & SECURITY	143,696.25	93,180.54	(50,515.71)	-35%	One-time expense for critical response maps in FY 2026 (\$50,000)
HIGH SCHOOL PRINCIPALS	628,429.21	624,785.33	(3,643.88)	-1%	
INTERN'L BACC DIPLOMA PRG	49,407.25	-	(49,407.25)	-100%	Program ended in 2025-26 school year
DIR OF CURRICULUM 9-12	210,841.45	245,550.85	34,709.40	16%	Updated textbooks for Chemistry and Math
EDUCATIONAL ALTERNATIVES	140,205.66	140,682.55	476.89	0%	
COMMUNITY EDUCATION	1,743,715.79	1,732,883.81	(10,831.98)	-1%	
LIBRARY	53,451.62	59,284.85	5,833.23	11%	One-time costs for 4-5 librarians to attend a conference.
ELEM CURR BUDGET	552,198.41	638,696.25	86,497.84	16%	Training for coordinators, Materials for Bridges Math, HMH reading software.
	211,522,675.24	221,559,604.21	10,036,928.97	5%	

Staffing Report Comparison

State College Area School District				
FTE's				
Position		Budget 2025-26	Budget 2026-27	FY27 vs. FY26 Budget
COORDINATOR		7.10	7.10	-
ELEMENTARY TEACHER		242.57	240.40	(2.17)
GUIDANCE COUNSELORS		24.50	23.50	(1.00)
HOME AND SCHOOL VISITOR		5.00	5.00	-
INSTR TECHNOLOGY SPECIALIST		2.90	2.90	-
LIBRARIAN		11.50	11.50	-
MENTAL HEALTH CLIN		3.00	3.00	-
NURSES, DENTAL HYGIENISTS		8.00	9.00	1.00
PSYCHOLOGIST		12.00	12.00	-
SECONDARY TEACHER		269.10	271.44	2.34
SPECIAL EDUCATION TEACHER		80.00	82.00	2.00
SPEECH AND HEARING		12.00	12.00	-
Total SCAEA		677.67	679.84	2.17
CLERICAL		3.00	4.00	1.00
HEALTH CARE PARAPROFESSIONAL		11.80	11.80	-
INTERPRETER		2.50	2.50	-
LIBRARY PARAPROFESSIONAL		10.00	10.00	-
PARAPROFESSIONAL (1)		109.66	112.41	2.75
PARAPROFESSIONAL - LIFT BUS		0.57	0.57	-
PARAPROFESSIONAL-SPECIAL EDUC		154.40	178.40	24.00
SECRETARY		57.73	60.73	3.00
Total SCESPA		349.67	380.41	30.75

Staffing Report Comparison (cont.)

					FY27 vs. FY26 Budget
PHYSICAL PLANT CUSTODIAN		67.00	69.00		2.00
PHYSICAL PLANT GROUNDS		9.00	9.00		-
PHYSICAL PLANT MAINTENANCE		6.00	6.00		-
PHYSICAL PLANT SUPERVISOR		6.00	7.00		1.00
TRANSPORTATION BUS DRIVER		27.00	27.00		-
TRANSPORTATION MECHANIC		5.00	5.00		-
TRANSPORTATION SUPERVISOR		2.00	2.00		-
Total AFSCME		122.00	125.00		3.00
ACT93 MANAGERS		16.61	17.61		1.00
ASSISTANT PRINCIPAL		6.60	6.60		-
CENTRAL OFFICE ADMINISTRATOR		5.00	5.00		-
OTHER ADMINISTRATOR		15.00	16.00		1.00
PRINCIPAL		11.00	11.00		-
Total Administrators		54.21	56.21		2.00
CEEL ASST SITE SUPERVISOR-C.E.		-	-		-
CEEL SUPERVISOR-COMM ED		8.00	8.00		-
EDUCATIONAL RECORDS COORDINATR		1.00	1.00		-
EXECUTIVE SECRETARY		8.00	8.00		-
POOL OPERATOR/FITNESS CTR		1.50	1.00		(0.50)
PRINTER		2.00	2.00		-
SECURITY GUARD		3.00	3.00		-
TECHNOLOGY SPECIALIST		17.00	17.00		-
ASG, Exec Secretary and Technology		40.50	40.00		(0.50)
Total		1,244.05	1,281.46		37.42

Budget 2026-27

Beginning Fund Balance	<u>\$ 17,268,413</u>
Revenue	<u>\$ 214,497,531</u>
Local	\$ 170,284,145
State	\$ 42,738,386
Federal	\$ 1,475,000
Expense (including Capital Reserve transfer)	<u>\$ 221,559,604</u>
Revenue less of expense	<u>\$ (7,062,073)</u>
Funding/(Use) of Committed Fund Balance - Debt Service	<u>\$ (3,001,000)</u>
Change in Committed Fund Balance	<u>\$ (3,001,000)</u>
Change in Unassigned Fund Balance	<u>\$ (4,061,073)</u>
Ending Unassigned Fund Balance	<u><u>\$ 13,207,340</u></u>
Unassigned Fund Balance Percentage	<u><u>5.96%</u></u>

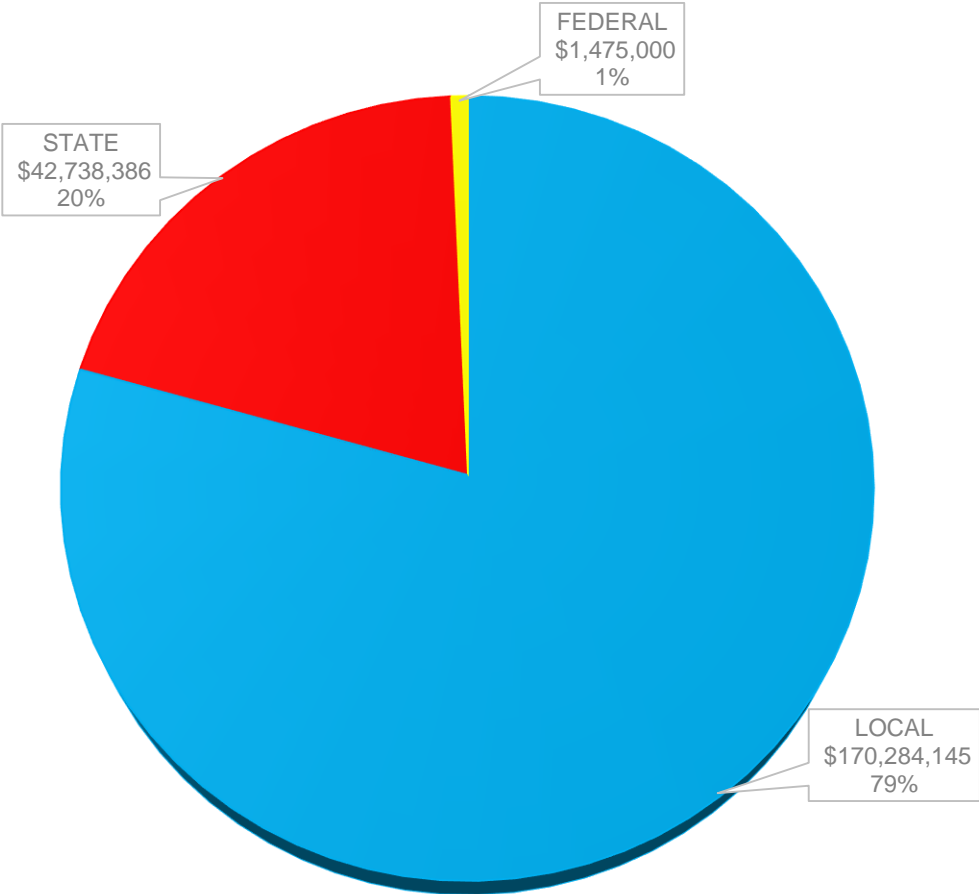
Budget 2026-27

LOCAL	
CURRENT REAL ESTATE TAX	\$ 129,507,242
REAL ESTATE TAX-REFERENDUM DEBT	\$ 4,943,623
EARNED INCOME TAX	\$ 24,040,000
REALTY TRANSFER TAX	\$ 3,000,000
DELINQUENT REAL ESTATE TAX	\$ 1,100,000
INTERIM REAL ESTATE TAX	\$ 600,000
IDEA-B	\$ 1,041,465
PAYMENTS IN LIEU OF TAX	\$ 734,000
LOCAL SERVICES TAX	\$ 375,000
TUITION	\$ 1,870,729
MISC LOCAL REVENUE	\$ 602,086
PUBLIC UTILITY REALTY TAX	\$ 135,000
INTEREST ON INVESTMENTS	\$ 2,335,000
TOTAL LOCAL	\$ 170,284,145
STATE	
BASIC ED INSTR SUBSIDY	\$ 13,884,000
SPECIAL ED REVENUE	\$ 3,655,188
REV. FOR RETIREMENT	\$ 16,457,505
REV. FOR SOCIAL SECURITY	\$ 3,714,363
PROPERTY TAX REDUCTION	\$ 2,496,328
TRANSPORTATION REVENUE	\$ 800,000
BOND REIMBURSEMENTS	\$ 850,989
HEALTH SERVICES REVENUE	\$ 140,000
READY TO LEARN GRANT	\$ 360,013
VOCATIONAL EDUCATION	\$ 250,000
OTHER STATE REVENUE (4)	\$ -
TUITION - 1305/1306	\$ 130,000
TOTAL STATE	\$ 42,738,386
FEDERAL	
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
TOTAL FEDERAL	\$ 1,475,000
TOTAL REVENUE	\$ 214,497,531

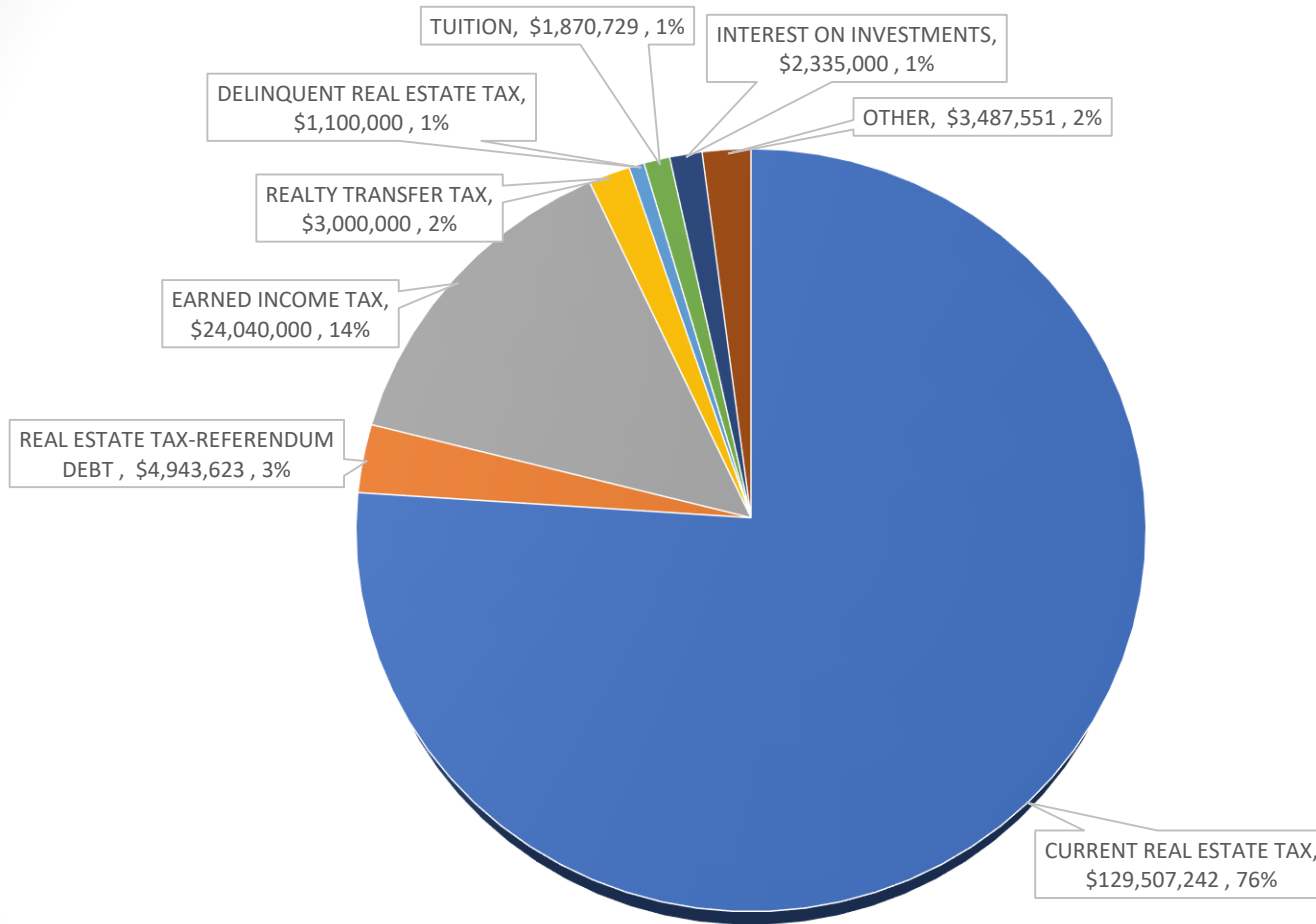
Budget 2026-27

Salaries	\$ 99,083,932
Health Insurance	\$ 22,268,091
PSERS	\$ 32,916,772
Other Benefits	\$ 9,859,885
Professional Services	\$ 6,746,191
Purchased Property Services	\$ 1,728,042
Charter School Expense	\$ 7,240,000
Other Purchased Services	\$ 8,839,632
Supplies/Equipment	\$ 10,835,407
Deferred Maintenance	\$ 3,536,487
Transfers/contingencies/fees	\$ 2,067,690
Debt Service	\$ 11,181,600
Debt Service - Referendum Debt	\$ 5,255,875
Total Expense Before Transfers	<u>\$ 221,559,604</u>
Transfer to Capital Reserve	\$ -
Total Expense including Transfers	<u>\$ 221,559,604</u>
Fund Balance Commitment/Use (Debt Service)	\$ (3,001,000)
Total Fund Balance Commitment/(Use)	\$ (3,001,000)
Total Expenses and Transfers	<u>\$ 218,558,604</u>

2026-27 Revenue by Funding Source

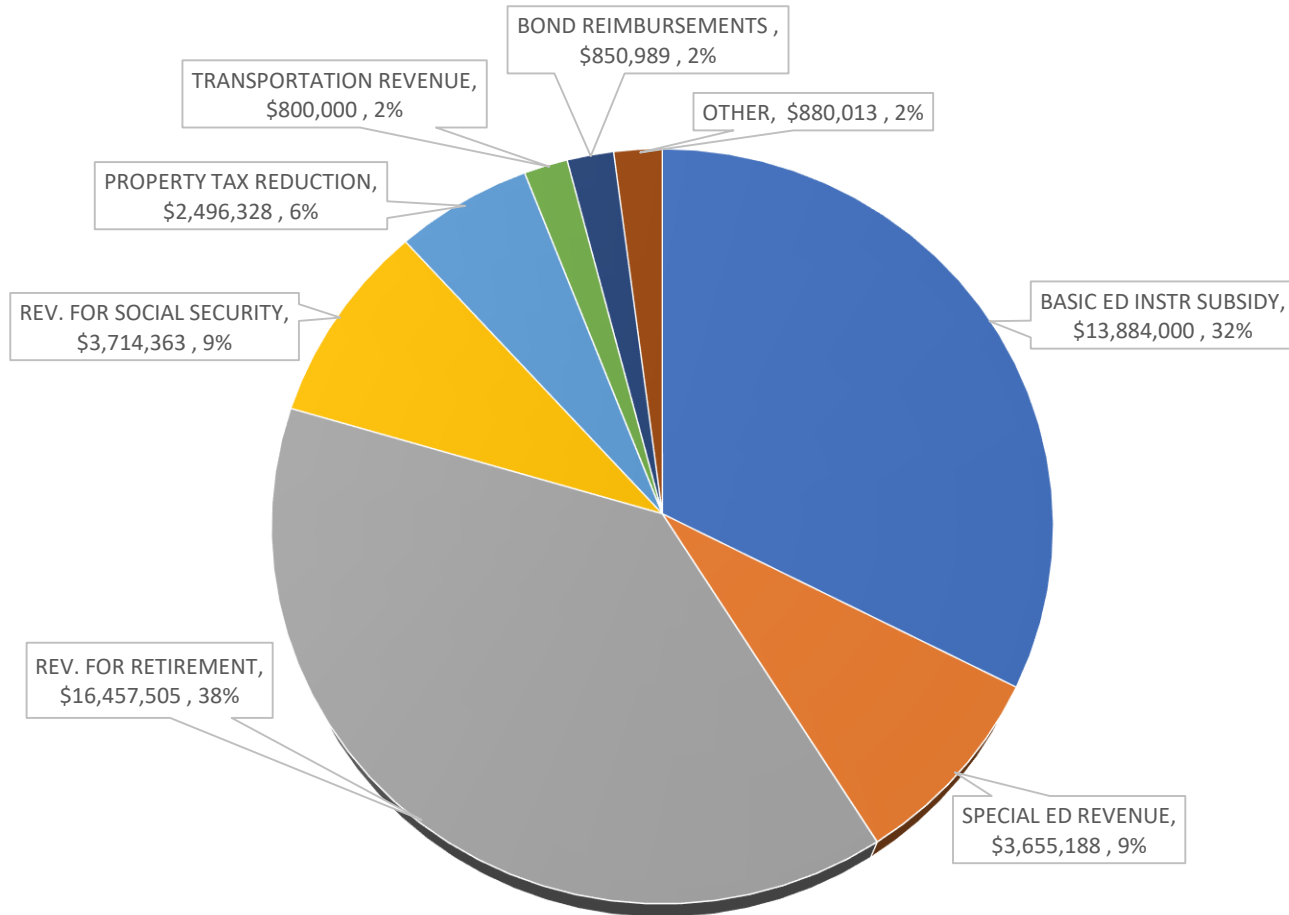


2026-27 Local Revenue - 79% of All 2026-27 District Revenue

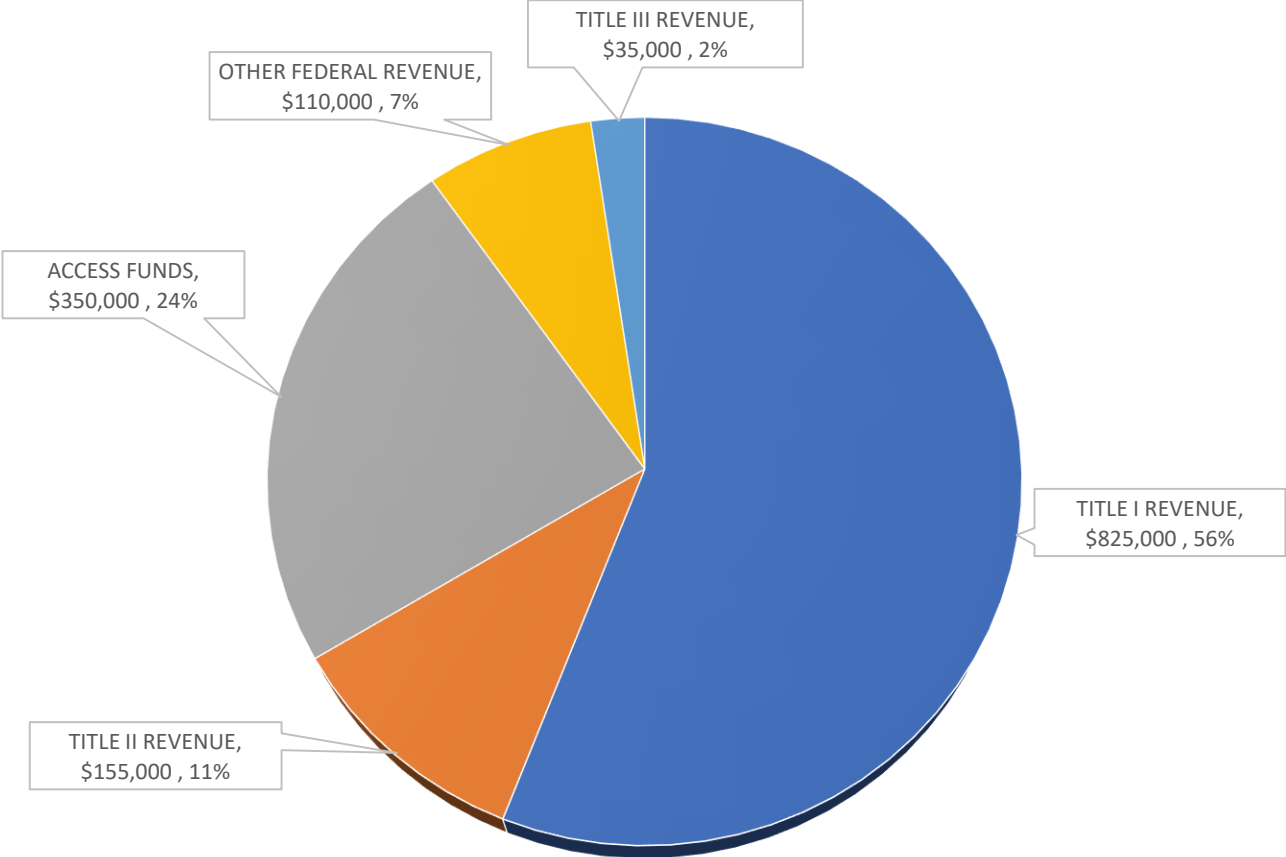


93% of District Local Revenue comes from Real Estate and Earned Income Taxes

2026-27 State Revenue - 20% of All 2026-27 District Revenue



2026-27 Federal Revenue - 1% of All 2026-27 District Revenue



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)

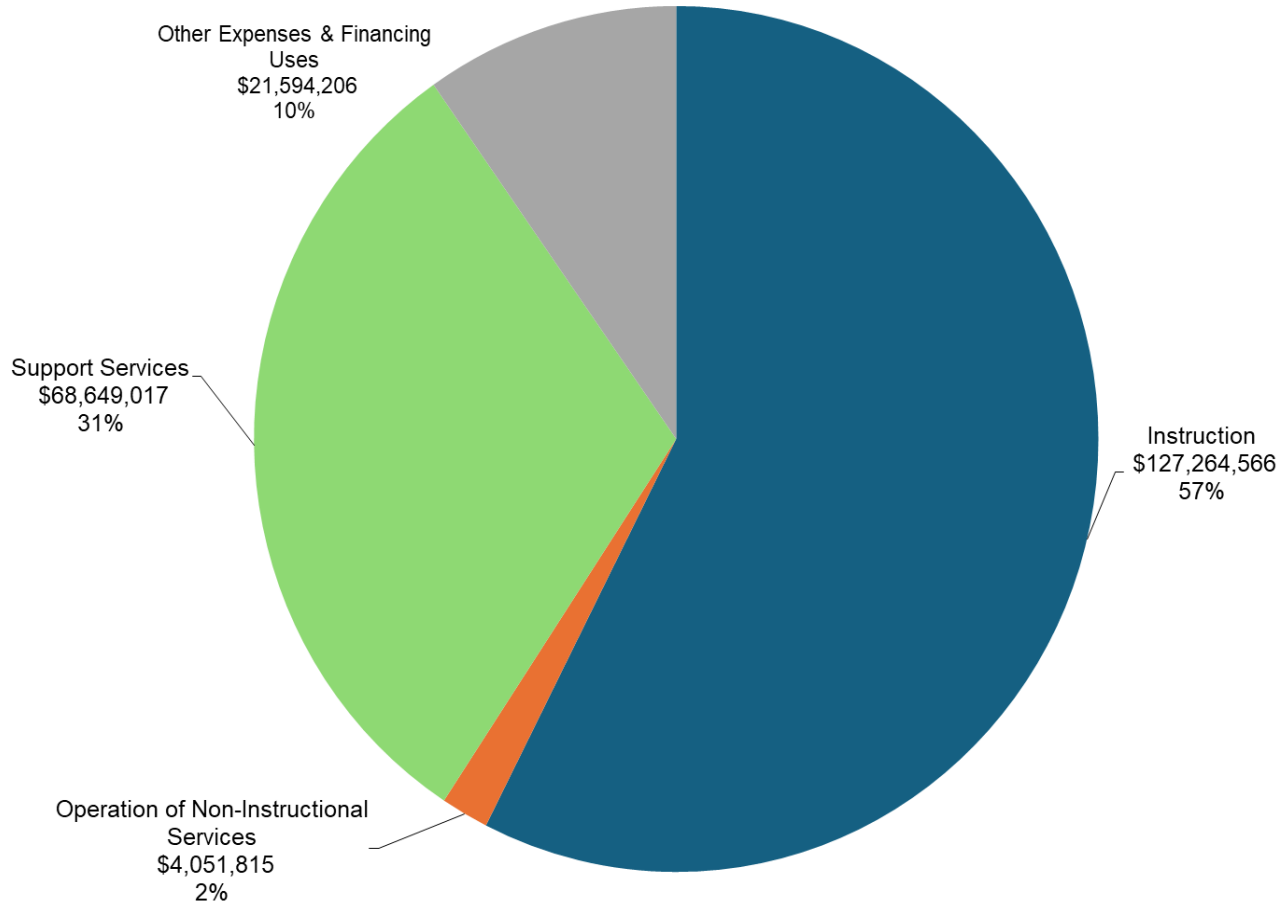
Functional Expense Definitions

- **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.

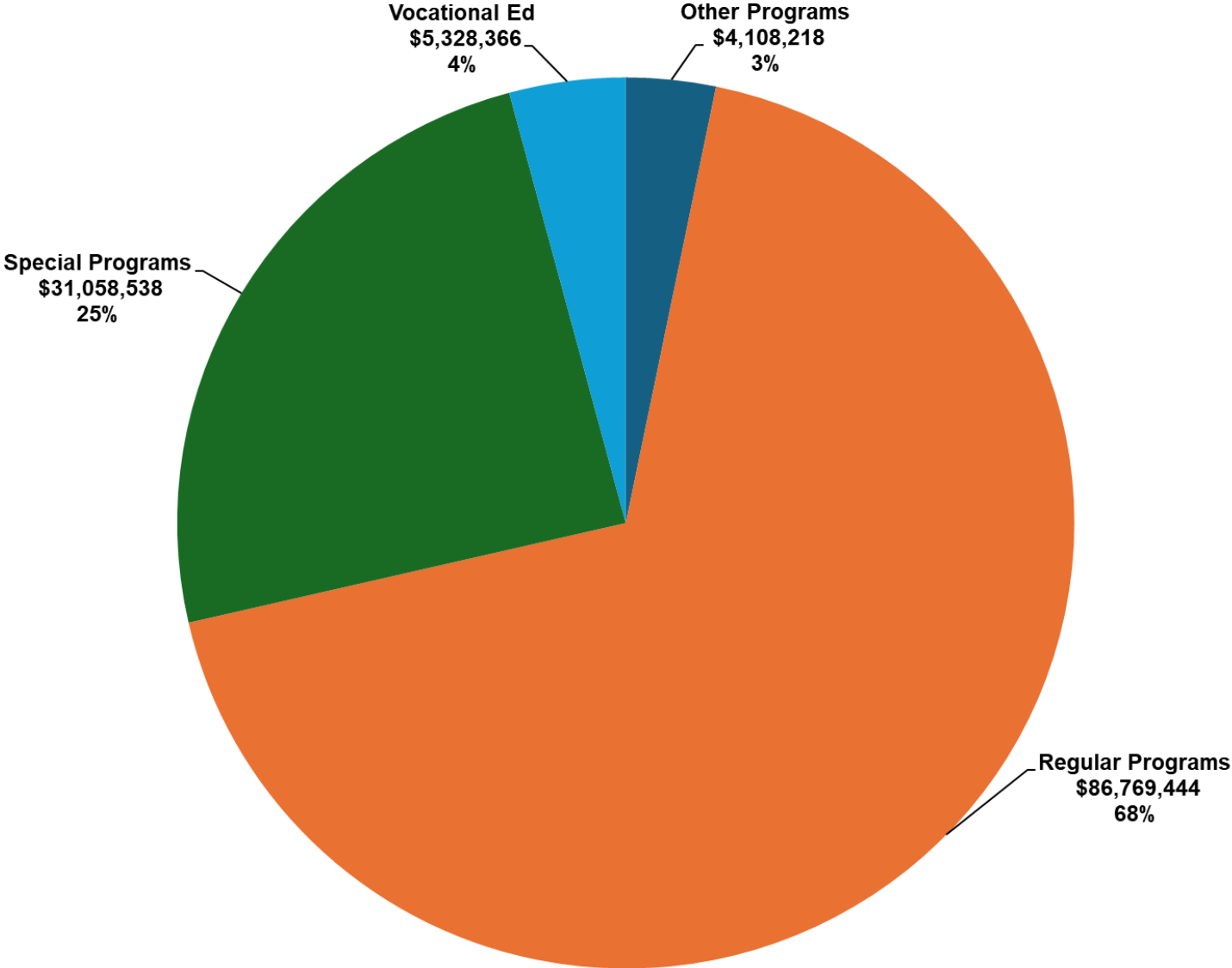
State College Area School District
2026-27 Proposed Final Budget

	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	2026-27 % of Total Budget	2025-26 % of Total Budget
Instructional											
Regular Instructional											
1 Regular Programs	\$48,489,987	\$30,279,455	\$54,462	\$20,305	\$4,923,200	\$567,979	\$1,557,484	\$31,999	\$85,924,871		
2 Federally Funded Regual Prog	636,785	198,127	-	-	-	-	9,662	-	844,574		
3 Total Regular Instructional	49,126,772	30,477,582	54,462	20,305	4,923,200	567,979	1,567,146	31,999	86,769,444	39%	39%
4 Other Instructional											
5 Vocational Educ	2,890,883	1,900,860	21,050	7,600	-	81,950	401,524	24,500	5,328,366		
6 Other Programs	2,288,792	1,416,458	56,975	-	-	174,432	123,649	47,912	4,108,218		
7 Total Other Instructional	5,179,675	3,317,317	78,025	7,600	-	256,382	525,173	72,412	9,436,584	4%	4%
8											
9 Special Programs- Elem/Sec											
10 Life Skills Support- Public	265,699	153,355	-	-	-	-	7,775	-	426,829		
11 Deaf or Hearing Impaired Support	112,328	82,862	-	-	-	2,130	2,500	-	199,820		
12 Blind or Visually Impaired Support	169,650	161,860	-	500	-	1,000	1,150	-	334,159		
13 Speech and Language Support	1,079,169	654,962	-	-	-	2,930	22,000	325	1,759,386		
14 Emotional Support-Public	587,923	403,952	-	-	-	744,638	6,700	-	1,743,213		
15 Autistic Support	4,237,779	2,993,419	-	-	-	797,856	40,670	-	8,069,725		
16 Learning Support- Public	6,730,121	5,251,096	9,500	39,044	-	80,185	152,285	3,600	12,265,831		
17 Gifted Support	1,436,609	881,027	1,200	-	-	4,500	32,650	2,750	2,358,736		
18 Multi-Handicapped Support	402,931	377,185	-	-	-	-	350	-	780,466		
19 Special Programs- Other Support	373,527	251,669	86,626	-	2,316,800	12,500	79,250	-	3,120,372		
20 Total Special Programs	15,395,737	11,211,387	97,326	39,544	2,316,800	1,645,739	345,330	6,675	31,058,538	14%	14%
21											
22 Support Services											
23 Support Services - Students	5,400,574	3,742,632	250,400	175	-	22,950	204,224	1,850	9,622,805		
24 Support Services - Instr Staff	3,442,364	2,452,244	173,551	-	-	124,790	338,214	2,400	6,533,564		
25 Support Services - Admin	6,685,320	4,229,353	994,500	12,200	-	73,425	184,839	172,950	12,352,586		
26 Support Services - Pupil Health	1,498,307	1,071,485	1,076,768	3,664	-	450	43,090	-	3,693,764		
27 Support Services - Business	1,046,011	689,880	202,400	-	-	53,575	93,250	9,200	2,094,316		
28 Oper of Main of Plant Serv	5,316,009	3,984,651	1,128,000	1,496,250	-	642,587	3,798,750	2,625	16,368,872		
29 Student Transportation Serv	1,638,285	1,203,117	9,505	60,304	-	4,838,892	582,712	840	8,333,654		
30 Support Services - Central	2,649,853	1,796,108	1,900,626	51,800	-	539,225	2,654,950	56,895	9,649,456		
31 Total Support Services	27,676,722	19,169,469	5,735,750	1,624,393	-	6,295,893	7,900,030	246,760	68,649,017	31%	31%
32											
33 Non-instructional (i.e Student Activities/Athletics/Comm ed)	1,705,027	868,993	780,628	36,200	-	73,640	497,728	89,600	4,051,815	2%	2%
34											
35 Other Expenditures & Financing Uses											
36 Other	-	-	-	-	-	-	-	160,000	160,000		
37 Debt Service Transfer	-	-	-	-	-	-	-	11,181,600	11,181,600		
38 Debt Service- Referendum	-	-	-	-	-	-	-	5,255,875	5,255,875		
39 Deferred Maintenance Transfer	-	-	-	-	-	-	-	3,536,487	3,536,487		
40 Food Service Transfer	-	-	-	-	-	-	-	100,000	100,000		
41 Capital Reserve Transfer	-	-	-	-	-	-	-	-	-		
42 Budgetary Reserve	-	-	-	-	-	-	-	1,360,244	1,360,244		
43 Total Other Exp & Financing Uses	-	-	-	-	-	-	-	21,594,206	21,594,206	10%	10%
44											
45 Total 2026-27 Budget	99,083,932	\$65,044,749	\$6,746,191	\$1,728,042	\$7,240,000	\$8,839,632	\$10,835,407	\$22,041,652	\$221,559,604	100%	100%
46											
47 2026-27 % of Total Budget	45%	29%	3%	1%	3%	4%	5%	10%	100%		
48 2025-26 % of Total Budget	44%	29%	3%	1%	3%	4%	5%	10%	100%		

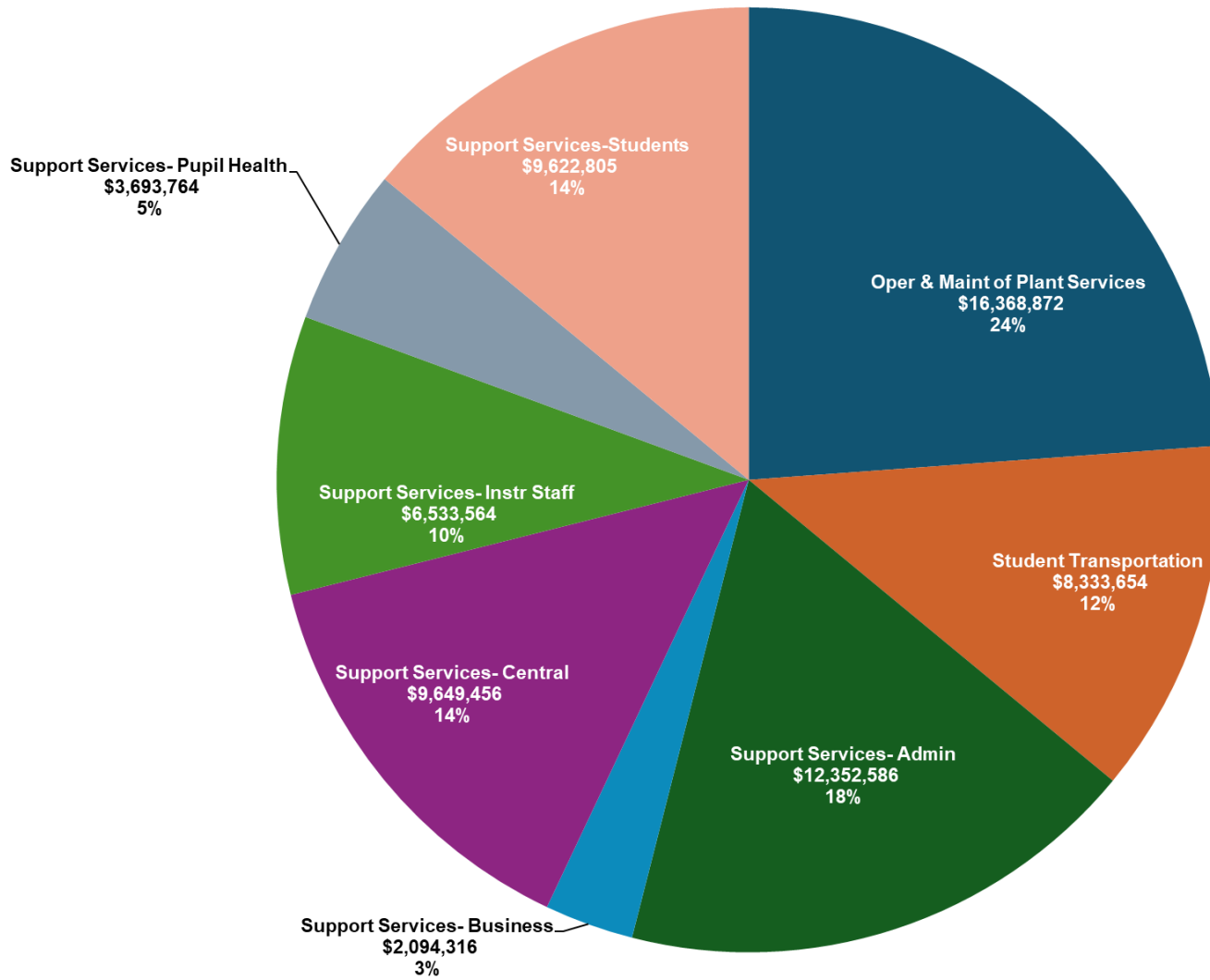
2026-27 Budgeted Expense by Function



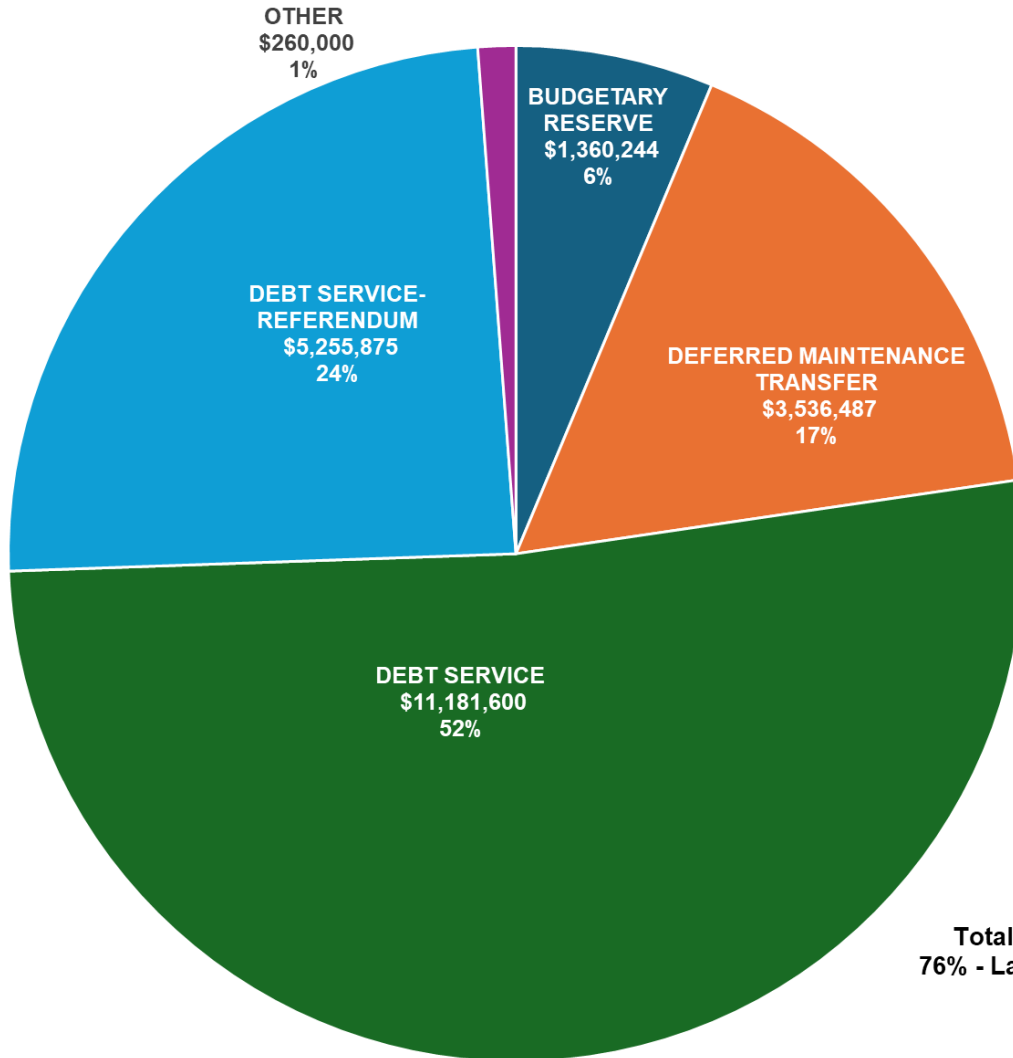
2026-27 Budget Instructional Expense



2026-27 Support Services Expense

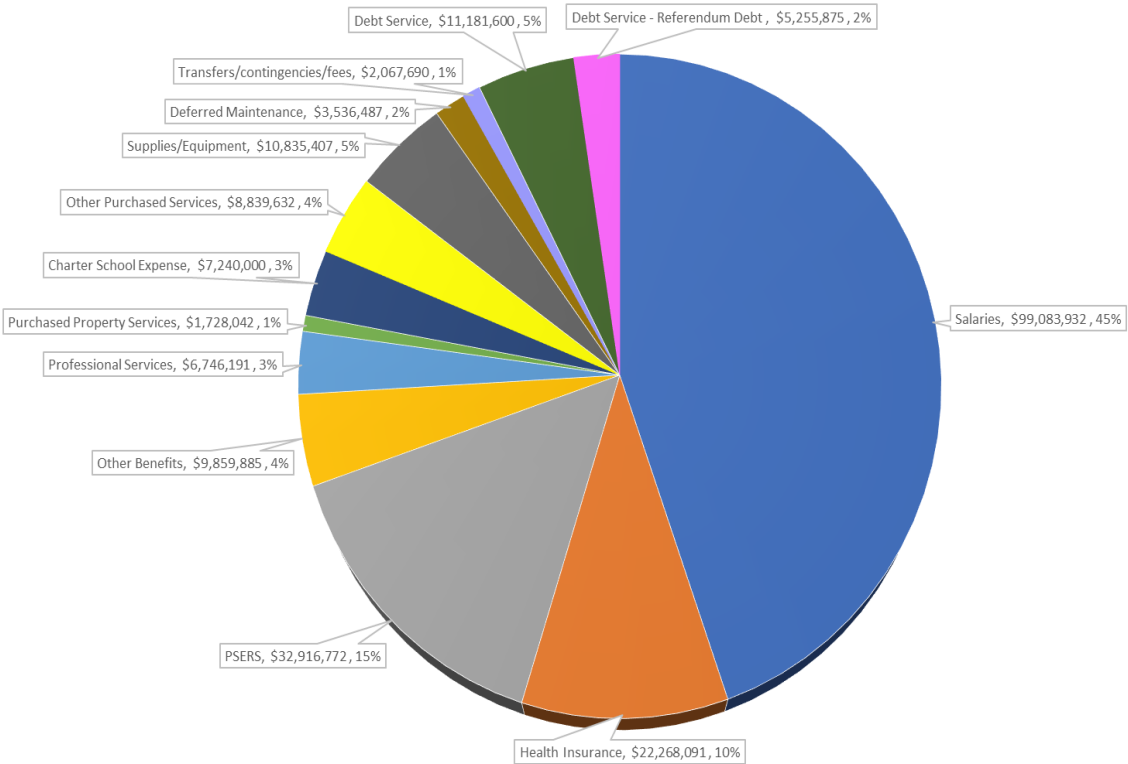


2026-27 Budget- Other Expense and Financing Uses



Total Debt Service = \$16,437,475
76% - Last Year Debt Service was 81%

2026-27 Budgeted Expense by Object

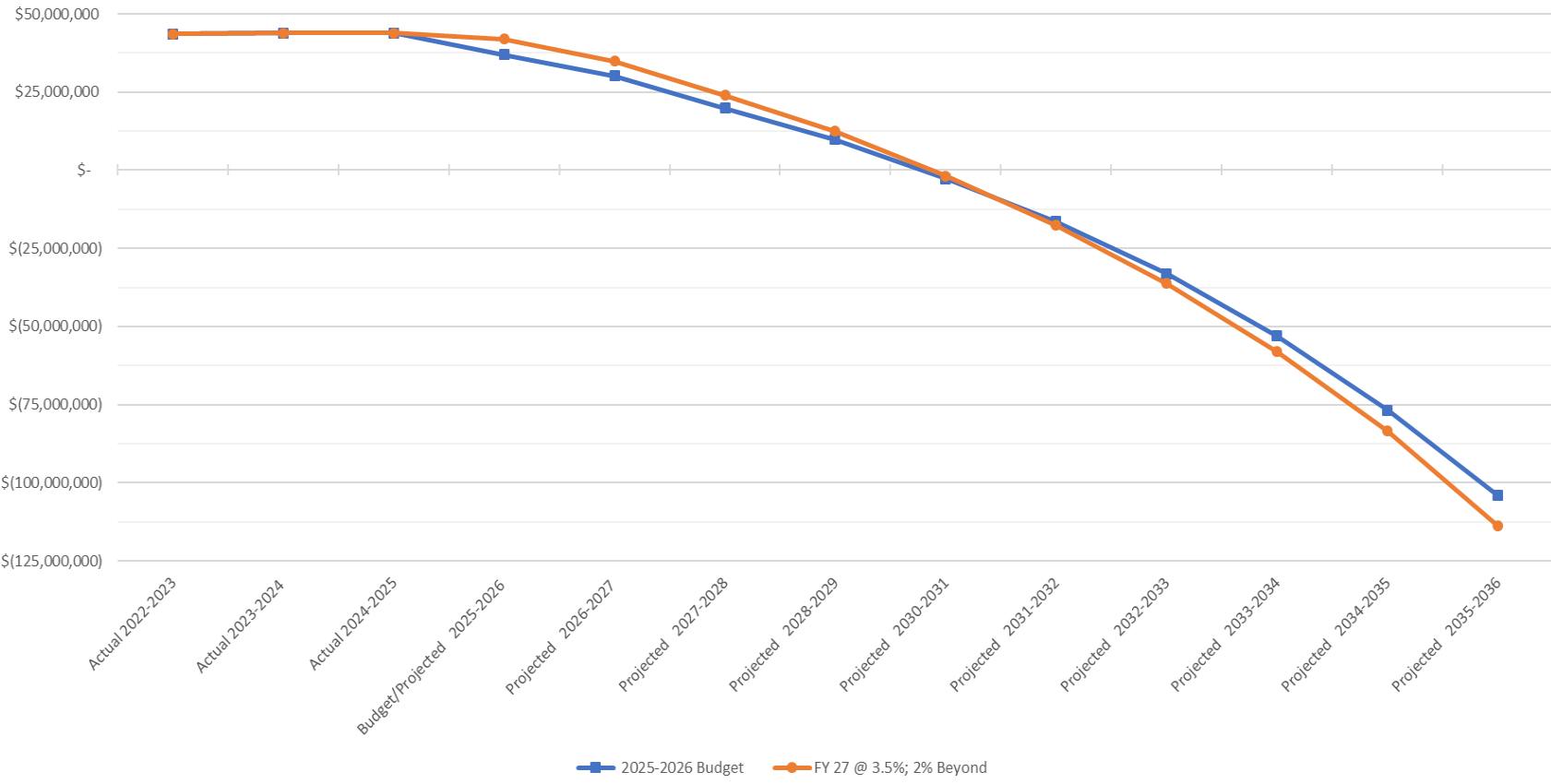


SCASD Special Education Enrollment Growth

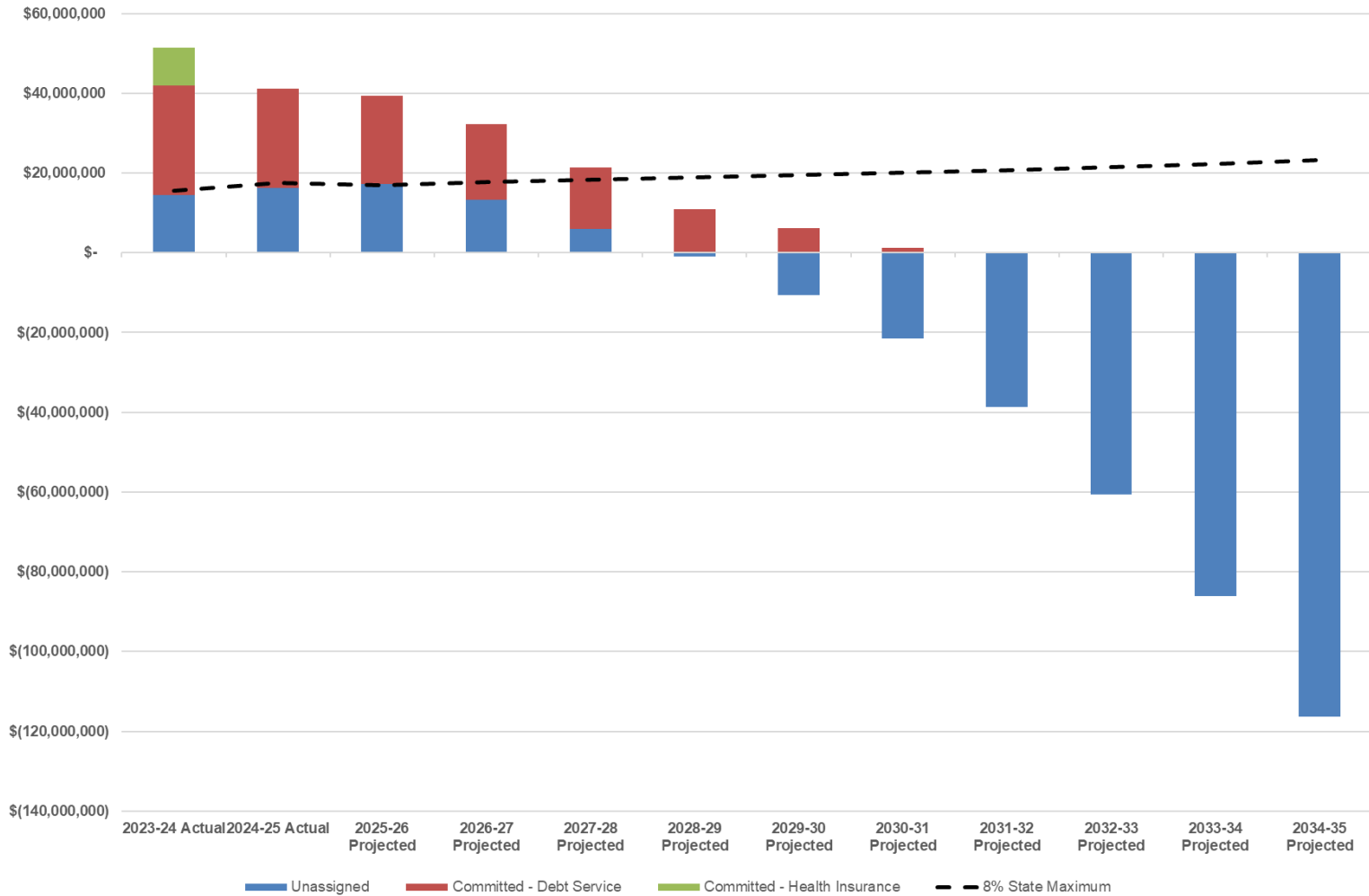
December 1, 2025	LEA-special ed	LEA-total
Total Special Education Enrollment	1011	6707
Percent Special Education	15.10%	
December 1, 2024	LEA-special ed	LEA-total
Total Special Education Enrollment	982	6845
Percent Special Education	14.35%	
December 1, 2023	LEA-special ed	LEA-total
Total Special Education Enrollment	915	6712
Percent Special Education	13.70%	
December 1, 2022	LEA-special ed	LEA-total
Total Special Education Enrollment	880	6,781
Percent Special Education	13.00%	
December 1, 2021	LEA-special ed	LEA-total
Total Special Education Enrollment	816	6,783
Percent Special Education	12.10%	
December 1, 2020	LEA-special ed	LEA-total
Total Special Education Enrollment	779	6,717
Percent Special Education	11.60%	

Special Education enrollment increased from 779 students in 2020 to 1,011 students in 2025, an increase of 232 students (30%).

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



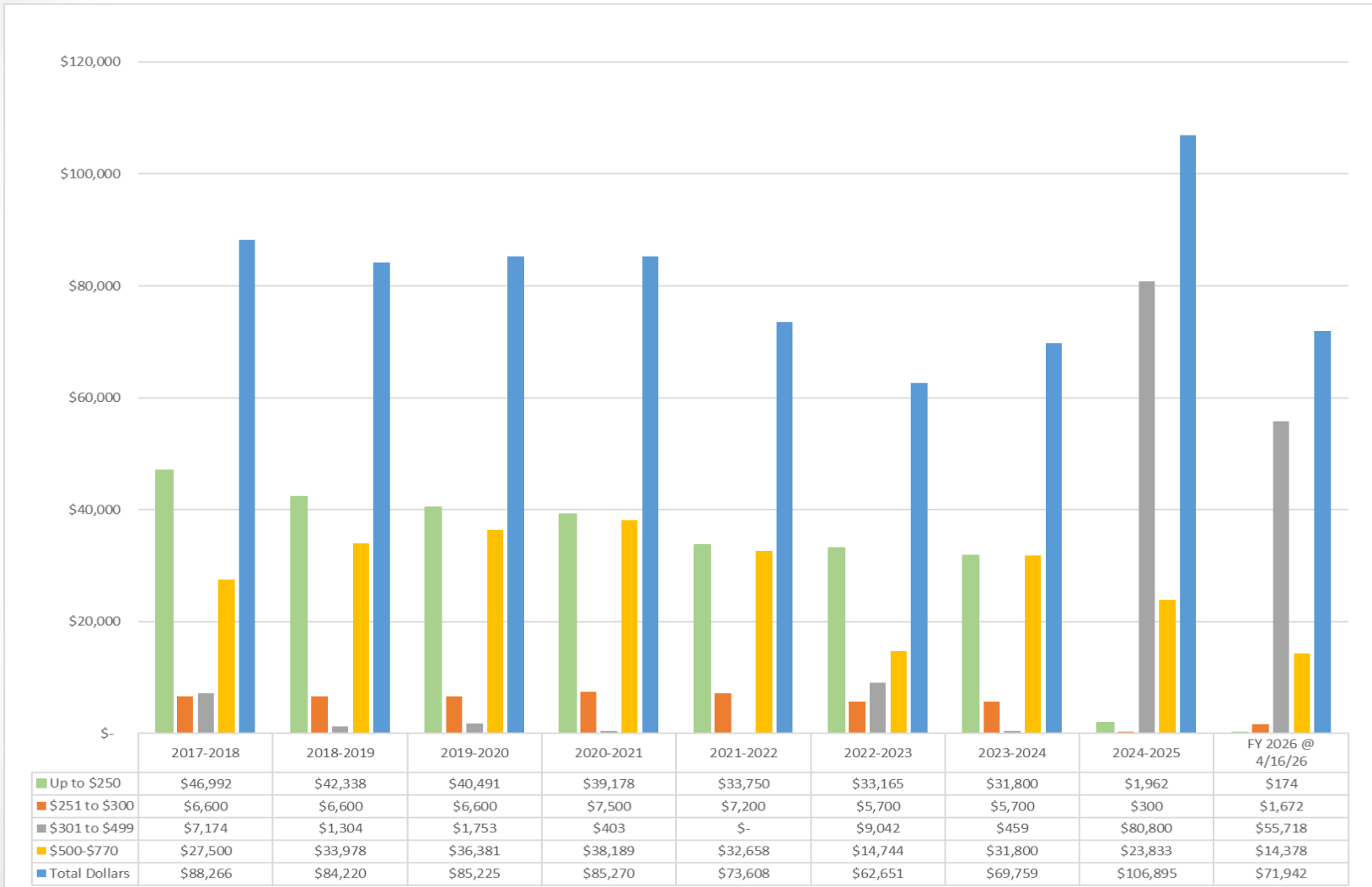
General Fund - Unassigned and Committed Fund Balance
Assumes 3.5% tax increase in 2026-27; 2% thereafter



Supplemental Tax Rebate

- \$115,000 has been set aside in the 2026-27 budget for this program
- This will be the twelfth year of the program.
- Historical Process
 - Applications will be distributed with the tax bills on July 1
 - Applications accepted beginning July 1, 2026
 - 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 in FY 2025 has significantly impacted the District's program.

Next Steps

- May 4 – Committee of the Whole
 - Budget Development
- May 11 – District publishes notice of intent to adopt Final Budget
- May 18 - Board Meeting and Budget Hearing
 - Final budget 2026-2027
- June 1 - 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 2026-2027 Final Budget on Form PDE-2028

Questions

State College Area School District

