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To: Robert J. O'Donnell  
From: Randy L. Brown  
Date: April 1, 2013  
Subject: 2013-2014 Budget

As discussed at the March 18, 2013 board meeting, the District must pass a proposed final budget and a final budget. Board action for these items is currently scheduled for May 6 and June 10, respectively.

Through the budget development process the proposed tax increase moved from 3.2% to 2.9%. Further reflection and refinements of projected revenues and expenses for both the current year, 2012-2013, and the upcoming year, 2013-2014, will continue through the preparation of the proposed final budget. Updated 2013-2014 Budget projections, reflecting estimated 2012-2013 projected revenues and expenses assuming tax increases of 1.7% at the Act 1 Index and use of exceptions for a total tax rate increase of 1.7%, 2.5%, 2.7%, and 2.9% have been provided. The following assumptions have been included:

- a. 2012-2013 projections have been updated to reflect fiscal year activity
- b. Future projections reflect 2012-2013 activity where appropriate
- c. Any available surplus could be transferred to capital reserve
- d. Attrition is assumed in two manners:
  - i. Normal – assumes normal attrition levels, salaries and benefits budgeted at normal replacement levels and 2 positions not replaced
  - ii. Attrition for all retirements assumes all vacancies are replaced except 2 positions
  - iii. Additional savings possible for each position not replaced, zero based review for individual positions and program reviews will be completed with results available on May 6
- e. Updated revenue projections reflect possible decreases from state and federal sources given recent developments at the respective levels

The administration continues to review instructional and operational areas of the district in systemic and intermittent intervals to improve fiscal efficiency and effectiveness. Throughout the past few years, transportation has consolidated or eliminated 14 routes, including 3 private contractor routes as well as reducing 16 drivers. The physical plant area has reduced 2 trades positions, a supervisor and eliminated the funding for labor hours during the summer months. As these changes are reflected upon, keep in

mind that during the physical plant budget report our district was already on the low end of staffing levels compared to other districts in the state.

Other areas which have experienced reductions in work force or where we expect to realize budgetary savings in the next year include:

- Replacement of paraprofessional openings with internal employees resulting in the elimination of five positions
- Rates for electricity and natural gas have been secured for the next 2 years at a savings of \$85,000 per year
- Change in dental insurance carrier with expected savings in district costs of \$100,000
- Evaluation of other benefit programs and providers for possible savings
- Evaluation of equipment and supply purchases for cost savings

With the state revenue outlook continuing to look bleak and the expected decreases in federal revenues from sequestration, those projected revenues have been revised as well. At the local level, revenue is budgeted flat. The hope is that collections will continue to increase, resulting in higher than projected earned income revenues. Additionally, the commercial residential building currently occurring in our community may result in assessed value growth in excess of the projected 1% value. These local revenue estimates have not been adjusted yet, but will be closely monitored.

As we have made comparisons of county and cohort districts in regard to programs and operations, an analysis of real estate tax rates and increases from recent years has been included as well as the history of the Act 1 Index.

Preliminary discussions of staffing plan for 2013-2014 are taking place and will occur at the Board table on May 6. The results from the retirement incentive offering include 52 across all employee groups, with 32 Act 93 & SCAEA employees announcing retirement. With this level of retirees, the Act 93 and SCAEA employees will receive the retirement incentive of \$10,000. Two positions have been committed to not be replaced. The staffing plan discussion on May 6 will reveal any additional positions which may not be replaced. The resulting budgetary projections associated with the staffing plan will be prepared as well. Careful evaluation of positions for program offerings is essential to financial and academic success of the district's students.

State College Area School District  
 General Fund Budget Projections - 4.3.2013

Average Attrition with 2 positions not replaced

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,359,260	123,039,239	126,816,698	130,111,154	132,877,550
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-183,463	-740,757	-2,986,306	-4,868,370	-6,365,967
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.70%	1.70%	1.70%	1.70%	1.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.80%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,204,702	122,880,508	126,653,681	129,943,736	132,705,612
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-338,020	-899,488	-3,149,323	-5,035,788	-6,537,905
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.50%	1.70%	1.70%	1.70%	1.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	118,586,472	122,245,586	126,001,616	129,274,065	132,017,859
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-956,251	-1,534,410	-3,801,388	-5,705,459	-7,225,657
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	1.70%	1.70%	1.70%	1.70%	1.70%

State College Area School District  
 General Fund Budget Projections - 4.3.2013

Average Attrition with 2 positions not replaced

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.20%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,513,817	123,197,969	126,979,714	130,278,572	133,049,488
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-28,905	-582,026	-2,823,290	-4,700,952	-6,194,029
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.90%	1.70%	1.70%	1.70%	1.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,359,260	123,840,620	128,470,748	132,671,645	136,400,840
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-183,463	60,624	-1,332,256	-2,307,880	-2,842,677
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.70%	2.70%	2.70%	2.70%	2.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,204,702	123,520,377	127,973,090	131,984,212	135,510,614
Expenses	<u>115,863,495</u>	<u>119,542,723</u>	<u>123,779,996</u>	<u>129,803,004</u>	<u>134,979,524</u>	<u>139,243,517</u>
Surplus/(Deficit)	529,961	-338,020	-259,619	-1,829,914	-2,995,312	-3,732,903
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.50%	2.50%	2.50%	2.50%	2.50%

State College Area School District  
 General Fund Budget Projections - 4.3.2013

Attrition of all retirees with 2 positions not replaced

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,359,260	122,964,654	126,724,682	130,008,305	132,771,611
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	516,537	33,828	-2,180,991	-4,038,668	-5,519,365
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.70%	1.70%	1.70%	1.70%	1.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.80%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,204,702	122,805,923	126,561,666	129,840,887	132,599,673
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	361,980	-124,903	-2,344,007	-4,206,086	-5,691,303
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.50%	1.70%	1.70%	1.70%	1.70%

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	118,586,472	122,171,001	125,909,600	129,171,216	131,911,921
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	-256,251	-759,825	-2,996,072	-4,875,757	-6,379,056
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	1.70%	1.70%	1.70%	1.70%	1.70%

State College Area School District  
 General Fund Budget Projections - 4.3.2013

Attrition of all retirees with 2 positions not replaced

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.20%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,513,817	123,123,384	126,887,698	130,175,722	132,943,549
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	671,095	192,559	-2,017,974	-3,871,250	-5,347,427
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.90%	1.70%	1.70%	1.70%	1.70%

<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,359,260	123,766,035	128,378,733	132,568,795	136,294,901
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	516,537	835,209	-526,940	-1,478,177	-1,996,075
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.70%	2.70%	2.70%	2.70%	2.70%

<i>Assumptions:</i>						
<i>Assessed Value Growth</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>	<i>1.00%</i>
<i>Exceptions</i>	<i>0.70%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>	<i>0.80%</i>
<i>Act 1 Index</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>	<i>1.70%</i>
Revenue	116,393,456	119,204,702	123,445,792	127,881,074	131,881,363	135,404,675
Expenses	<u>115,863,495</u>	<u>118,842,723</u>	<u>122,930,826</u>	<u>128,905,673</u>	<u>134,046,972</u>	<u>138,290,976</u>
Surplus/(Deficit)	529,961	361,980	514,966	-1,024,598	-2,165,610	-2,886,301
Use of Fund Balance		0	-1,200,000	-1,200,000	-1,200,000	-1,200,000
Tax Increase	2.40%	2.50%	2.50%	2.50%	2.50%	2.50%

State College Area School District  
 Cohort and County Real Estate Tax Analysis  
 April 2013

	2012-13	2011-12	2010-11	2009-10	2008-09	Difference 11/12-12/13	Difference 10-11/11/12	Difference 09-10/10-11	Difference 08-09/09-10	Percentage 11/12-12/13	Percentage 10-11/11/12	Percentage 09-10/10-11	Percentage 08-09/09-10
<u>Cohort Districts</u>													
Abington SD	27.8000	27.8000	27.8000	27.0900	27.2900	0.0000	0.0000	0.7100	(0.2000)	0.00%	0.00%	2.62%	-0.73%
Cumberland Valley SD (1)	8.7150	8.5700	10.2520	9.9640	9.7210	0.1450	(1.6820)	0.2880	0.2430	1.69%	-16.41%	2.89%	2.50%
Lower Merion SD	23.4841	23.0270	22.2895	21.4015	20.0780	0.4571	0.7375	0.8880	1.3235	1.99%	3.31%	4.15%	6.59%
North Allegheny SD	20.9230	20.2600	19.7400	18.9900	18.9900	0.6630	0.5200	0.7500	0.0000	3.27%	2.63%	3.95%	0.00%
Parkland SD	41.1900	39.7300	38.2700	37.2000	36.6700	1.4600	1.4600	1.0700	0.5300	3.67%	3.81%	2.88%	1.45%
Tredyffrin-Easttown SD	19.2628	18.6474	17.9700	17.4700	16.9700	0.6154	0.6774	0.5000	0.5000	3.30%	3.77%	2.86%	2.95%
State College Area SD	37.7300	36.8500	35.9000	34.8500	33.7219	0.8800	0.9500	1.0500	1.1281	2.39%	2.65%	3.01%	3.35%
Act 1 Index (Unadjusted) (2)										1.70%	1.40%	2.90%	4.10%
<u>County Districts</u>													
Bald Eagle Area SD	48.5500	46.5500	43.6800	41.9600	39.7600	2.0000	2.8700	1.7200	2.2000	4.30%	6.57%	4.10%	5.53%
Bellefonte Area SD	46.4039	45.4050	44.6050	42.9750	41.0800	0.9989	0.8000	1.6300	1.8950	2.20%	1.79%	3.79%	4.61%
Keystone Central SD	43.6200	42.5500	40.2400	37.3700	36.1200	1.0700	2.3100	2.8700	1.2500	2.51%	5.74%	7.68%	3.46%
Mifflin County SD	30.9519	28.7636	26.2300	25.2000	25.2000	2.1883	2.5336	1.0300	0.0000	7.61%	9.66%	4.09%	0.00%
Penns Valley Area SD	43.2348	41.7130	40.4557	38.3300	37.8700	1.5218	1.2573	2.1257	0.4600	3.65%	3.11%	5.55%	1.21%
Philipsburg-Osceola Area SD (3)	51.5600	51.6100	52.9600	50.9000	49.0380	(0.0500)	(1.3500)	2.0600	1.8620	-0.10%	-2.55%	4.05%	3.80%

(1) Cumberland Valley experienced a decrease in tax rate as a result of a reassessment.

(2) State College qualifies for the unadjusted Act 1 Index. District's with an aid ratio at .40 and above qualify for an adjusted index (higher). District's in our cohort do not qualify for the adjusted index. All county district's (except SCASD) qualify for an adjusted index, which varies based upon their individual aid ratio.

(3) Philipsburg-Osceola experienced a decrease in tax rate as a result of equalization between counties and increase in assessments. They are located in both Centre and Clearfield Counties.

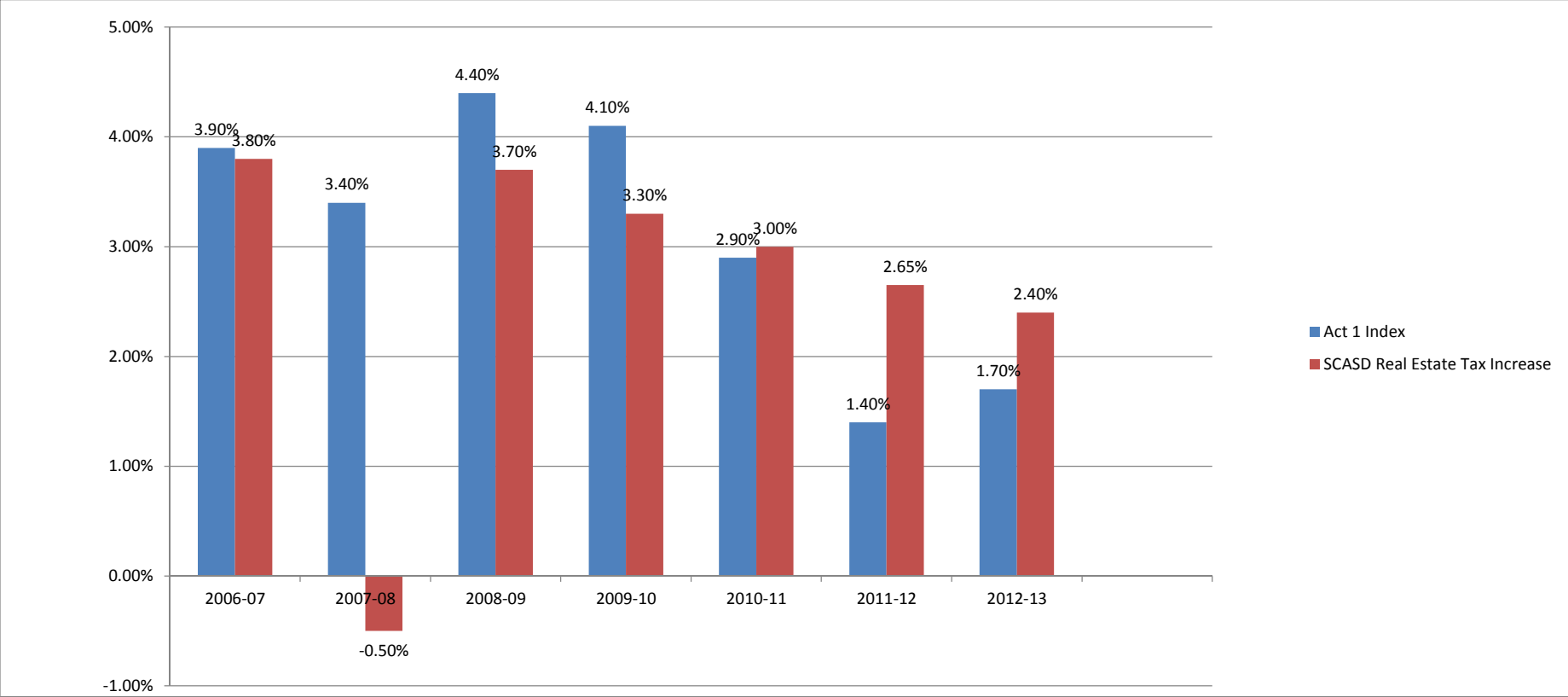
State College Area School District  
 Cohort and County Real Estate Tax Analysis  
 April 2013

Equalized Mills

	2011-12	2010-11	2009-10	2008-09
<u>Cohort Districts</u>				
Abington SD		18.8000	20.3000	20.4000
Cumberland Valley SD		13.9000	15.2000	15.1000
Lower Merion SD		14.0000	14.7000	13.8000
North Allegheny SD		22.7000	23.7000	23.8000
Parkland SD		15.1000	16.2000	15.9000
Tredyffrin-Easttown SD		11.0000	12.1000	11.8000
State College Area SD		15.5000	16.4000	16.0000
Act 1 Index (Unadjusted)				
<u>County Districts</u>				
Bald Eagle Area SD		19.0000	19.6000	20.5000
Bellefonte Area SD		19.7000	20.6000	20.1000
Keystone Central SD		16.4000	17.0000	16.5000
Mifflin County SD		15.1000	15.5000	15.4000
Penns Valley Area SD		17.1000	17.4000	17.9000
Philipsburg-Osceola Area SD		20.5000	21.7000	20.2000

(4) Equalized Mills - A standardized millage calculated by dividing a school district's total taxes collected and remitted by its total market value as certified by the Pennsylvania State Tax Equalization Board. In comparison to our cohort, SCASD ranks 4, 5, and 5 for the years 2010-11, 2009-10, and 2008-09 respectively. Compared to the county schools, SCASD is the lowest except for Mifflin County in all years.





## Act 1 Index - Projection

