



STATE COLLEGE AREA SCHOOL DISTRICT
Office of Finance and Operations
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To: Robert O'Donnell
From: Randy Brown and Donna Watson
Subject: 2021-2022 Budget Development
Date: November 12, 2020

This discussion includes an updated budget development calendar. Revisions include the addition of all finance committee and board meeting dates. This was reviewed at the finance committee meeting on Nov. 11.

The next required Board action will be to adopt a preliminary general fund budget or adopt the resolution not to exceed the Act 1 Index. The preliminary budget will be presented at the Dec. 7 meeting. The administration will recommend that the board adopt the not to exceed resolution on Jan. 11.

The focus of the finance team for this budget cycle is expected to include:

- Revenue
- Staffing
- Benefits
- Charter school tuition
- Capital including minor capital projects, transfer to capital projects, school bus purchases
- Educational model - hybrid and virtual academy
- COVID-19 pandemic expenses

The finance committee will have budget development discussions at the regular monthly meetings. Membership in the CAC for Finance is also being expanded to add to the experienced committee. Input from this group should be beneficial during this important budget development cycle.

State College Area School District

2021-22 Budget Development – November 16, 2020

Key dates in the budget process based on PDE published filing requirements.

December 2 Finance Committee

- Budget Development

December 7 Board Discussion

- Administration will present initial proposed preliminary budget including recommendation to adopt opt out resolution.

December 31

- District deadline to notify residential property owners not currently approved or whose approval is due to expire that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Deadline for submitting application is March 1.

January 11 Board Action Required

- Adopt Resolution Authorizing Proposed Preliminary Budget Display and Advertising or adopt opt out resolution state district will not raise the rate of any tax by more than index)
- *Adopt resolution authorizing proposed preliminary budget or opt out resolution.*

January 13 Finance Committee

- Budget Development

January 28

- District deadline to make 2021-2022 Proposed Preliminary Budget on form PDE-2028 available for public inspection or adopt opt out resolution.

February 2

- Deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases.

February 5

- Publish notice of intent to adopt 2021-2022 Preliminary Budget.
- Publish and post on district website notice of intent to apply to PDE for referendum exceptions.

February 10 Finance Committee

- Budget Development

February 15 – Board Action Required

- Approve Preliminary Budget (N/A if adopt opt out)
- Presentation of referendum exception calculation for board discussion. (N/A if adopt opt out)
- Budget Development Discussion

February 20

- Submit to PDE Preliminary Budget and related proposed tax rate increases (PDE-2028, including Real Estate Tax Rate Report. (85 days prior to primary election) (N/A if opt out)

March 1

- PDE deadline to file referendum exception request (75 days prior to primary election)

March 1

- Deadline for residential property owners to submit homestead application to county assessment office.

March 10 Finance Committee

- Budget Development

March 15 Board Meeting

- Budget Development

March 24

- PDE to rule on school district request for referendum exception (55 days prior to primary election)

April 14 Finance Committee

- Budget Development

April 19 Board Meeting

- Presentation of district proposed final budget for 2021-2022

May 3 - Board Action Required

- Approval of district Proposed Final Budget for 2021-2022 for board. (Resolution and advertising - 30 days prior to final budget adoption; PDE Deadline May 31)
- School Board President to sign and send to PDE Certification of Use of PDE-2028

May 12 Finance Committee

- Budget Development

May 18

- Primary Election Day

May 18

- 20 days prior to final budget adoption - Proposed Final Budget on Form PDE-2028 available for public inspection

May 24 Board Meeting and Budget Hearing

- Public hearing for district final budget for 2021-2022

May 28

- Publish notice of intent to adopt Final Budget (10 days prior to final budget adoption)

June 7 – Board Action Required

- Adopt Final Budget on Form PDE-2028 (resolution)
- Homestead and Farmstead Exclusion Resolution
- Annual Tax Levy Resolution
- Installment Payment Plan Resolution