

Attachment A
2022-23 Budget Calendar

State College Area School District

2022-2023 Budget Development - Updated March 15, 2022

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

December 6 Board Discussion

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

December 8 Finance Committee

- Budget Development

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 an application is March 1.

December 31

- Advertise intent to adopt opt out resolution January 10 Board meeting. (PDE deadline 10 days prior to adoption of opt out resolution)

January 10 Board Action Required

- Adopt opt out resolution (PDE deadline January 27)

January 12 Finance Committee

- Budget Development

January 15

- Deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases. (PDE deadline 5 days following opt out resolution adoption)

January 27

- Publish notice of intent to adopt 2022-2023 Preliminary Budget.
- Publish and post on the district website notice of intent to apply to PDE for referendum exceptions.
- 10 days prior to Preliminary Budget adoption

February 7 Board Action Required

- Approve Preliminary Budget (N/A if opt out resolution adopted, PDE deadline February 16)

February 9 Finance Committee

- Budget Development

February 21 Board Meeting

- Budget Development
- Presentation of referendum exception calculation for board discussion. (N/A if opt out resolution adopted)
- 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)

February 24

- PDE deadline to file referendum exception request (75 days prior to primary Election) (N/A if opt out resolution adopted)
- Post on district website notice of intent to apply to PDE for referendum exceptions. (N/A if opt out resolution adopted)

March 1

- Deadline for residential property owners to submit homestead application to County Assessment office.

March 3

- File Referendum exception request (N/A if opt out resolution adopted)

March 16 - Finance Committee *(changed from March 9)*

- Budget Development

March 21 - Board Meeting

- Budget Development

March 23

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

April 13 - Finance Committee

- Budget Development

April 25 - Board Meeting

- Presentation of district proposed final budget for 2022-2023

May 3 - Board Action Required *(changed from May 2)*

- Approval of district Proposed Final Budget for 2022-2023 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 11 Finance Committee

- Budget Development

May 16 Board Meeting and Budget Hearing

- Public hearing for district final budget for 2022-2023

May 17

- Primary Election Day

May 17

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

May 27 *(changed from May 25)*

- District publish notice of intent to adopt Final Budget (PDE deadline 10 days prior to adoption)

June 6 Board Meeting (Board action required)

- Adopt Final Budget on Form PDE-2028 (resolution)
- Homestead and Farmstead Exclusion Resolution
- Annual Tax Levy Resolution
- Installment Payment Plan Resolution
- (PDE deadline June 30)

Attachment B
2022-23 Budget Comparative Statements

	A	B	C	E	G	I	J	K
1	State College Area School District							
2	General Fund Revenue							
3	Budget 2022-23							
4								
5		Board Presentation 5/24/21	Finance Committee 10/13/21 (1)	Board Presentation 12/6/21 (2)	Board Presentation 2/21/22 (3)	Board Presentation 3/21/22	3/21/22 vs 2/21/22	Variance Explanation
6	LOCAL SERVICES TAX							
7	CURRENT REAL ESTATE TAX	\$ 103,736,884	\$ 107,013,134	\$ 107,013,134	\$ 107,726,781	\$ 107,726,781	\$ -	
8	REAL ESTATE TAX-REFERENDUM DEBT	4,944,564	4,944,564	4,944,564	4,944,564	4,944,564	-	
9	EARNED INCOME TAX	18,760,000	19,510,000	19,510,000	19,610,000	19,610,000	-	
10	REALTY TRANSFER TAX	2,500,000	2,500,000	2,800,000	2,800,000	2,800,000	-	
11	DELINQUENT REAL ESTATE TAX	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	-	
12	INTERIM REAL ESTATE TAX	600,000	600,000	600,000	600,000	600,000	-	
13	IDEA-B	740,000	802,610	802,610	802,610	802,610	-	
14	PAYMENTS IN LIEU OF TAX	674,646	674,646	674,646	674,646	674,646	-	
15	LOCAL SERVICES TAX	383,000	383,000	383,000	383,000	383,000	-	
16	TUITION	1,500,000	1,500,000	1,500,000	1,443,680	1,462,805	19,125	
17	MISC LOCAL REVENUE	460,852	460,852	460,852	460,852	460,852	-	
18	PUBLIC UTILITY REALTY TAX	117,190	117,190	117,190	117,190	117,190	-	
19	INTEREST ON INVESTMENTS	200,000	200,000	200,000	200,000	200,000	-	
20								
21	TOTAL LOCAL	135,917,135	139,805,996	140,105,996	140,863,322	140,882,447	19,125	
22								
23	STATE							
24	BASIC ED INSTR SUBSIDY	8,406,928	8,406,928	8,406,928	9,039,487	9,039,487	-	
25	SPECIAL ED REVENUE-REGULR	3,358,750	3,358,750	3,358,750	3,409,937	3,409,937	-	
26	REV. FOR RETIREMENT	13,417,681	13,800,000	13,721,697	13,583,017	13,700,620	117,603	Related to change in salaries
27	REV. FOR SOCIAL SECURITY	2,882,505	2,965,648	2,946,968	2,946,968	2,972,483	25,515	Related to change in salaries
28	PROPERTY TAX REDUCTION	1,426,711	1,421,949	1,421,949	1,421,949	1,421,949	-	
29	TRANSPORTATION REVENUE	800,000	800,000	800,000	800,000	800,000	-	
30	BOND REIMBURSEMENTS	938,804	938,804	938,804	938,804	938,804	-	
31	HEALTH SERVICES REVENUE	140,000	140,000	140,000	140,000	140,000	-	
32	READY TO LEARN GRANT	310,013	310,013	310,013	310,013	310,013	-	
33	SAFETY GRANTS	-	-	-	-	-	-	
34	VOCATIONAL EDUCATION	196,000	196,000	196,000	196,000	196,000	-	
35	OTHER STATE REVENUE	-	-	-	-	-	-	
36	TUITION - 1305/1306	130,000	130,000	130,000	130,000	130,000	-	
37	TOTAL STATE	32,007,392	32,468,092	32,371,110	32,916,175	33,059,293	143,118	
38								
39	FEDERAL							
40	TITLE I REVENUE	600,000	600,000	600,000	600,000	600,000	-	
41	TITLE II REVENUE	140,000	140,000	140,000	140,000	140,000	-	
42	ACCESS FUNDS	250,000	250,000	250,000	250,000	250,000	-	
43	OTHER FEDERAL REVENUE	2,720,368	2,029,892	2,029,892	1,851,931	1,898,993	47,062	
44	TITLE III REVENUE	35,000	35,000	35,000	35,000	35,000	-	
45								
46	TOTAL FEDERAL	3,745,368	3,054,892	3,054,892	2,876,931	2,923,993	47,062	
47								
48	TOTAL REVENUE	\$171,669,896	\$175,328,980	\$175,531,997	\$176,656,428	\$176,865,733	\$209,305	
49								
50	(1) The 10/13/21 projection reflects the impact of a 3.4% vs.1% real estate tax rate and assumed higher percentage growth in earned income tax. State revenue increased related to projected salaries and Other Federal Revenue was lower due to an assumed greater utilization of ESSER grant funds in 2021-22.							
51	(2) The 12/6/21 projection reflects assumed higher transfer tax based upon receipts to date and state revenue reflects the decrease in PSERS and FICA reimbursement based upon the change in salary expense.							
52	(3) The 2/21/22 projection reflects an increase in assumed assessed value growth, a decrease in PSERS revenue related to a decrease in salaries and the PSERS contribution rate, and lower Other Federal Revenue due to an assumed greater utilization of ESSER grant funds in 2021-22.							

	A	B	C	E	G	I	J	K
1	State College Area School District							
2	General Fund Expenses and Fund Balance Transfers							
3	Budget 2022-23							
4								
5		Board Presentation 5/24/21	Finance Committee 10/13/21 (1)	Board Presentation 12/6/21 (2)	Board Presentation 2/21/22 (3)	Board Presentation 3/21/22	3/21/22 vs 2/21/22	Variance Explanation
6	Salaries	\$76,897,563	\$79,115,583	\$78,617,249	\$78,617,249	\$79,297,924	\$680,675	Proposed new positions and refined calculations.
7	Health Insurance	19,588,678	19,588,678	19,249,678	19,249,678	18,653,722	(595,956)	Updated estimate
8	PSERS	26,835,362	27,600,000	27,443,395	27,166,033	27,401,239	235,206	Related to salary increase
9	Other Benefits	7,432,224	7,600,000	7,578,631	7,578,631	7,618,485	39,854	
10	Professional Services	3,870,000	3,820,000	3,863,805	3,863,805	4,246,346	382,541	Increase in security, athletic transportation and CEEL/Community Ed providers
11	Purchased Property Services	1,420,000	1,420,000	1,495,295	1,495,295	1,435,543	(59,752)	
12	Charter School Expense	5,920,000	5,920,000	6,513,252	6,513,252	6,513,252	-	
13	Other Purchased Services	7,020,000	7,020,000	7,349,602	7,349,602	7,435,132	85,530	
14	Supplies/Equipment	7,980,000	7,980,000	8,164,375	8,164,375	8,535,038	370,663	Primarily related to higher than previously projected IT related expense and natural gas expense.
15	Deferred Maintenance	2,343,321	2,343,321	2,343,321	2,343,321	2,343,321	0	
16	Transfers/contingencies	1,694,034	1,694,034	1,757,728	1,757,728	1,361,870	(395,858)	Decrease in projected transfer to food service
17	Debt Service	7,360,250	7,360,250	7,360,250	7,360,250	7,360,250	-	
18	Debt Service - Referendum Debt	5,256,875	5,256,875	5,256,875	5,256,875	5,256,875	-	
20	Total Expense before transfer to capital reserve and fund balance use	173,618,307	176,718,741	176,993,457	176,716,094	177,458,997	742,903	
21								
22	Transfer to Capital Reserve	2,513,370	2,513,370	2,513,370	2,513,370	2,513,370	-	
23								
24	Total Expense including transfer to capital reserve	176,131,677	179,232,111	179,506,827	179,229,466	179,972,367	742,903	
25								
26	Fund Balance Commitment/Use (Revenue Shortfall)	(4,792,900)	(4,203,900)	(4,573,900)	(3,148,900)	(3,811,900)	(663,000)	Reflects change in unassigned fund balance
27	Fund Balance Use (PSERS/Legal)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	-	
28	Total fund balance commitment/(use)	(5,189,059)	(4,600,059)	(4,970,059)	(3,545,059)	(4,208,059)	(663,000)	
29								
30	Total Expenses and Transfers	\$170,942,618	\$174,632,052	\$174,536,768	\$175,684,407	\$175,764,308	\$79,903	
31								
39	(1) The 10/13/21 projection reflects the impact of retroactive salary increases related to the 20120-21 year. Fund Balance reflects the net change in revenues and expenses.							
40	(2) The 12/6/21 projection reflects an updated projection of salary and benefits assuming FTEs as budgeted for 2021-22, adjusted charter school expense based upon an updated calculation of the expense per student, a projected increase in other tuition and estimated additional supplies related to inflation assumptions. Committed fund balance relates the net change in projected revenues and expense.							
41	(3) The 2/21/22 projection reflects updated PSERS rates published on December 17, 2021 and an increase in committed fund balance related to the net change in projected revenues and expense.							
42								

	A	B	C	E	F	G	H	I
1	State College Area School District							
2	General Fund Activity							
3	Budget 2022-23							
4								
13								
14		Board	Finance	Board	Board	Board		
15		Presentation	Committee	Presentation	Presentation	Presentation	3/21/22 vs	
16		5/24/21	10/13/21	12/6/21	2/21/22	3/21/22	2/21/22	
16	Beginning Fund Balance	\$13,222,030	\$13,499,037	\$13,222,179	\$13,222,515	\$13,152,333		(\$70,182) a
17								
18	Revenue	171,669,896	175,328,980	175,531,997	176,656,428	176,865,733		209,305
19								
20	Local	135,917,135	139,805,996	140,105,996	140,863,322	140,882,447		19,125
21	State	32,007,392	32,468,092	32,371,110	32,916,175	33,059,293		143,118
22	Federal	3,745,368	3,054,892	3,054,892	2,876,931	2,923,993		47,062
23								
24	Expense (including capital reserve transfer)	176,131,677	179,232,111	179,506,827	179,229,466	179,972,367		742,901
25	Revenue less expense	(4,461,781)	(3,903,132)	(3,974,830)	(2,573,038)	(3,106,635)		(533,597) b
26								
27	Fund Balance Commitment/Use (Revenue Shortfall)	(4,792,900)	(4,203,900)	(4,573,900)	(3,148,900)	(3,811,900)		(663,000) c
28	Funding (Use) of Assigned Fund Bal (PSERS)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)		0 d
29	Change in Assigned Fund Balance	(5,189,059)	(4,600,059)	(4,970,059)	(3,545,059)	(4,208,059)		(663,000) e (c+d)
30								
31	Change in Unassigned General Fund Balance	727,278	696,927	995,229	972,021	1,101,424		129,403 f (b-e)
32								
33	Ending Unassigned Fund Balance	<u>\$13,949,309</u>	<u>\$14,195,964</u>	<u>\$14,217,408</u>	<u>\$14,194,536</u>	<u>\$14,253,758</u>		<u>\$59,222</u> (a+f)
34								
35	Unassigned Fund Balance Percentage	7.9%	7.9%	7.9%	7.9%	7.9%		
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Attachment C

2021-22 Projection Comparative Statements

	A	D	E	H	K	M	N	O
1	State College Area School District							
2	General Fund Revenue							
3	Projection 2021-22							
4								
5								
6								
7								
8		Budget	Finance Committee 10/13/21 (1)	Board Presentation 12/6/21 (2)	Board Presentation 2/21/22 (3)	Board Presentation 3/21/22	3/21/22 vs 2/21/22	Variance Explanation
9	LOCAL SERVICES TAX							
10	CURRENT REAL ESTATE TAX	\$ 100,768,953	\$ 102,288,691	\$ 102,288,691	\$ 103,059,693	\$ 103,059,693	\$ -	
11	REAL ESTATE TAX-REFERENDUM DEBT	4,945,269	4,945,269	4,945,269	4,945,269	4,945,269	-	
12	EARNED INCOME TAX	18,572,524	19,035,950	19,035,950	19,129,264	19,129,264	-	
13	REALTY TRANSFER TAX	2,500,000	2,500,000	3,000,000	3,000,000	3,000,000	-	
14	DELINQUENT REAL ESTATE TAX	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	-	
15	INTERIM REAL ESTATE TAX	600,000	600,000	600,000	1,200,000	1,200,000	-	
16	IDEA-B	832,280	1,068,309	1,068,309	1,068,309	1,068,309	-	
17	PAYMENTS IN LIEU OF TAX	674,646	613,671	613,671	613,671	613,671	-	
18	LOCAL SERVICES TAX	383,000	383,000	383,000	383,000	383,000	-	
19	TUITION	1,405,011	1,405,011	1,405,011	1,011,325	1,011,325	-	
20	MISC LOCAL REVENUE	396,646	291,930	291,930	291,930	291,930	-	
21	PUBLIC UTILITY REALTY TAX	117,190	117,190	117,190	117,190	117,190	-	
22	INTEREST ON INVESTMENTS	100,000	100,000	100,000	100,000	100,000	-	
23								
24	TOTAL LOCAL	132,595,519	134,449,022	134,949,022	136,019,650	136,019,650	0	
25								
26	STATE							
27	BASIC ED INSTR SUBSIDY	8,406,928	8,406,928	8,406,928	9,039,487	9,039,487	-	
28	SPECIAL ED REVENUE-REGULR	3,358,750	3,358,750	3,358,750	3,409,937	3,409,937	-	
29	REV. FOR RETIREMENT	12,831,101	13,256,889	13,017,700	13,017,700	13,003,920	(13,780)	
30	REV. FOR SOCIAL SECURITY	2,812,255	2,898,419	2,853,129	2,853,129	2,850,208	(2,922)	
31	PROPERTY TAX REDUCTION	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	-	
32	TRANSPORTATION REVENUE	800,000	800,000	800,000	800,000	800,000	-	
33	BOND REIMBURSEMENTS	937,733	937,733	937,733	937,733	937,733	-	
34	HEALTH SERVICES REVENUE	140,000	140,000	140,000	140,000	140,000	-	
35	READY TO LEARN GRANT	310,013	310,013	310,013	310,013	310,013	-	
36	SAFETY GRANTS	-	20,000	20,000	20,000	20,000	-	
37	VOCATIONAL EDUCATION	196,000	196,000	196,000	196,000	196,000	-	
38	OTHER STATE REVENUE	-	-	-	-	-	-	
39	TUITION - 1305/1306	130,000	130,000	130,000	130,000	130,000	-	
40	TOTAL STATE	31,344,730	31,876,682	31,592,203	32,275,949	32,259,247	(16,701)	
41								
42	FEDERAL							
43	TITLE I REVENUE	600,000	600,000	600,000	600,000	600,000	-	
44	TITLE II REVENUE	140,000	140,000	140,000	140,000	140,000	-	
45	ACCESS FUNDS	250,000	250,000	250,000	250,000	250,000	-	
46	OTHER FEDERAL REVENUE	4,283,657	3,339,685	3,339,685	3,517,646	3,508,482	(9,164)	
47	TITLE III REVENUE	35,000	35,000	35,000	35,000	35,000	-	
48								
49	TOTAL FEDERAL	5,308,657	4,364,685	4,364,685	4,542,646	4,533,482	(9,164)	
50								
51	TOTAL REVENUE	\$169,248,905	\$170,690,389	\$170,905,909	\$172,838,245	\$172,812,380	(\$25,865)	
52								
53	(1) The 10/13/21 projection reflects higher than budgeted assessed value growth, real estate collection percentage and earned income tax growth based upon higher than projected 2020-21 results and local economic conditions. Delinquent taxes collections were reduced due to higher real estate tax collections. IDEA revenue reflects an additional allocation of ARP ESSER. PSER and Social Security revenue is increased related to the change in projected salaries and federal revenue reflects recognition of ESSER II funds in 2020-21 that were budgeted for 2021-22.							
54								
55	(2) The 12/6/2021 projection reflects higher transfer tax based on collections to date and PSERS revenues decreased related to projected salaries.							
56								
57	(3) The 2/21/22 projection reflects higher than projected real estate tax collections and assessed value growth, an increase in interim tax based upon the 2/1/22 interim bills and reduced CEEL tuition based upon limiting enrollments. State revenue reflects updated subsidy allotments and federal revenue reflects changes in estimated ESSER fund expenditures.							
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61								

	A	B	C	E	H	J	K	L
1	State College Area School District							
2	General Fund Expenses and Fund Balance Transfers							
3	Projection 2021-22							
4								
5								
6		Budget	Finance Committee 10/13/21 (1)	Board Presentation 12/6/21 (2)	Board Presentation 2/21/22 (3)	Board Presentation 3/21/22	3/21/22 vs. 2/21/22	Variance Explanation
7	Salaries	\$75,023,470	\$77,322,108	\$76,113,892	\$76,113,892	\$76,035,954	(\$77,938)	
8	Health Insurance	17,335,113	17,335,113	17,035,113	17,035,113	16,438,512	(596,601)	Updated estimate
9	PSERS	25,662,202	26,513,778	26,035,399	26,035,399	26,007,840	(27,560)	
10	Other Benefits	7,257,138	7,471,603	7,371,239	7,371,239	7,367,222	(4,017)	
11	Professional Services	3,796,754	3,783,184	3,774,937	3,774,937	3,781,984	7,047	
12	Purchased Property Services	1,422,447	1,448,547	1,735,744	1,735,744	1,735,744	-	
13	Charter School Expense	5,825,760	5,825,760	6,009,655	6,009,655	6,009,655	-	
14	Other Purchased Services	7,082,266	7,082,266	7,277,485	7,277,485	7,181,466	(96,019)	
15	Supplies/Equipment	7,903,308	8,018,721	7,721,683	7,721,683	7,776,219	54,536	
16	Deferred Maintenance	1,412,535	1,412,535	-	-	-	-	
17	Transfers/contingencies	1,357,728	1,357,728	1,003,573	1,003,573	858,441	(145,132)	Reduction in contingency
18	Debt Service	7,415,475	7,415,475	7,415,475	7,415,475	7,415,475	-	
19	Debt Service - Referendum Debt	5,257,625	5,257,625	5,257,625	5,257,625	5,257,625	-	
21	Total Expense before transfer to capital reserve and fund balance use	166,751,821	170,244,442	166,751,821	166,751,821	165,866,137	(885,684)	
22							0	
23	Transfer to Capital Reserve	198,376	198,376	198,376	198,376	198,376	-	
24							-	
25	Total Expense including transfer to capital reserve	166,950,197	170,442,818	166,950,197	166,950,197	166,064,513	(885,684)	
26							-	
27	Fund Balance Commitment/Use (Revenue Shortfall)	1,685,574	(590,426)	3,394,574	5,326,574	6,256,574	930,000	Reflects change in unassigned fund balance
28	Fund Balance Use (PSERS/Legal)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	-	
29	Total fund balance commitment/(use)	1,289,415	(986,585)	2,998,415	4,930,415	5,860,415	930,000	
30								
31	Total Expenses and Transfers	\$168,239,612	\$169,456,233	\$169,948,612	\$171,880,612	\$171,924,928	\$44,316	
32								
33	Total Debt Service (General + Capital Reserve Fund)							
34	Debt Service Paid from Capital Reserve (a)	\$4,855,775	\$4,855,775	\$4,855,775	\$4,855,775	\$4,855,775	\$0	
35	Total Debt Service (including referendum debt)	17,528,875	17,528,875	17,528,875	17,528,875	17,528,875	-	
36							-	
37	Interest included in Debt Service	8,848,875	8,848,875	8,848,875	8,848,875	8,848,875	-	
38	<i>(a) Debt service for Series 2018 and Series 2019 Bonds for all years is included in the Capital Reserve Fund.</i>							
39								
40	(1) The 10/13/21 projection reflects the impact of retroactive salary increases related to the 2020-21 year. This increase was not anticipated in the 2021-22 budget. Changes in planned lost learning expenditures are also reflected. Fund Balance reflects the net changes in revenue and expense.							
41	(2) The 12/6/21 projection reflects refined estimates based upon current staffing, unbudgeted COVID related expenses and projected increases in tuition expense. Funding of deferred maintenance was eliminated due to an available balance from prior year and the contingency was reduced. Fund balance reflects the changes in revenue and expense.							
42	(3) The 2/21/22 projection reflects the change in fund balance related to increases in revenues.							
43								

	A	B	C	E	F	G	H	I
1	State College Area School District							
2	General Fund Activity							
3	Projection 2021-22							
4								
13								
14		Budget	Finance Committee 10/13/21	Board Presentation 12/6/21	Board Presentation 2/21/22	Board Presentation 3/21/22	3/21/22 vs. 2/21/22	
15								
16	Beginning Fund Balance	\$12,212,737	\$12,264,882	\$12,264,882	\$12,264,882	\$12,264,882	(\$0)	a
17								
18	Revenue	169,248,905	170,690,389	170,905,909	172,838,245	172,812,380	(25,865)	
19								
20	Local	132,595,519	134,449,022	134,949,022	136,019,650	136,019,650	0	
21	State	31,344,730	31,876,682	31,592,203	32,275,949	32,259,247	(16,701)	
22	Federal	5,308,657	4,364,685	4,364,685	4,542,646	4,533,482	(9,164)	
23								
24	Expense (including capital reserve transfer)	166,950,197	170,442,818	166,950,197	166,950,197	166,064,513	(885,684)	
25	Revenue less expense	2,298,709	247,570	3,955,712	5,888,048	6,747,866	859,819	b
26								
27	Fund Balance Commitment/Use (Revenue Shortfall)	1,685,574	-590,426	3,394,574	5,326,574	6,256,574	930,000	c
28	Funding (Use) of Assigned Fund Bal (PSERS)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	0	d
29	Change in Assigned Fund Balance	1,289,415	(986,585)	2,998,415	4,930,415	5,860,415	930,000	e (c+d)
30								
31	Change in Unassigned General Fund Balance	1,009,294	1,234,155	957,297	957,633	887,451	(70,181)	f (b-e)
32								
33	Ending Unassigned Fund Balance	<u>\$13,222,030</u>	<u>\$13,499,037</u>	<u>\$13,222,179</u>	<u>\$13,222,515</u>	<u>\$13,152,333</u>	<u>(\$70,182)</u>	(a+f)
34								
35	Unassigned Fund Balance Percentage	7.9%	7.9%	7.9%	7.9%	7.9%		
36								
37								

Attachment D
2021-22 Projection
Compared to 2022-23 Budget

**State College Area School District
General Fund Revenue
Projected 2021-22 vs. Budget 2022-23**

Assumptions:

Earned Income Tax Growth	2.50%	2.50%
Assessed Value Growth	1.35%	1.20%
Exceptions	0.00%	0.00%
Act 1 Index	3.00%	3.40%
Actual/Projected Total Tax Increase	0.00%	3.40%

	(A)	(B)	(C)
	Projected 2021-2022	Budget 2022-2023	Variance
LOCAL SERVICES TAX			
CURRENT REAL ESTATE TAX	\$103,059,693	\$107,726,781	\$4,667,088 (1)
REAL ESTATE TAX-REFERENDUM DEBT	4,945,269	4,944,564	(705)
EARNED INCOME TAX	19,129,264	19,610,000	480,736 (2)
REALTY TRANSFER TAX	3,000,000	2,800,000	(200,000) (3)
DELINQUENT REAL ESTATE TAX	1,100,000	1,100,000	-
INTERIM REAL ESTATE TAX	1,200,000	600,000	(600,000) (4)
IDEA-B	1,068,309	802,610	(265,699) (5)
PAYMENTS IN LIEU OF TAX	613,671	674,646	60,975
LOCAL SERVICES TAX	383,000	383,000	-
TUITION	1,011,325	1,462,805	451,480 (6)
MISC LOCAL REVENUE	291,930	460,852	168,922 (7)
PUBLIC UTILITY REALTY TAX	117,190	117,190	-
INTEREST ON INVESTMENTS	100,000	200,000	100,000 (8)
TOTAL LOCAL	136,019,650	140,882,447	4,862,797
STATE			
BASIC ED INSTR SUBSIDY	9,039,487	9,039,487	-
SPECIAL ED REVENUE-REGULR	3,409,937	3,409,937	-
REV. FOR RETIREMENT	13,003,920	13,700,620	696,700 (9)
REV. FOR SOCIAL SECURITY	2,850,208	2,972,483	122,275 (10)
PROPERTY TAX REDUCTION	1,421,949	1,421,949	-
TRANSPORTATION REVENUE	800,000	800,000	-
BOND REIMBURSEMENTS	937,733	938,804	1,071
HEALTH SERVICES REVENUE	140,000	140,000	-
READY TO LEARN GRANT	310,013	310,013	-
SAFETY GRANTS	20,000	0	(20,000)
VOCATIONAL EDUCATION	196,000	196,000	-
OTHER STATE REVENUE	-	0	-
TUITION - 1305/1306	130,000	130,000	-
TOTAL STATE	32,259,248	33,059,293	800,045
FEDERAL			
TITLE I REVENUE	600,000	600,000	-
TITLE II REVENUE	140,000	140,000	-
ACCESS FUNDS	250,000	250,000	-
OTHER FEDERAL REVENUE	3,508,482	1,898,993	(1,609,489) (11)
TITLE III REVENUE	35,000	35,000	-
TOTAL FEDERAL	4,533,482	2,923,993	(1,609,489)
TOTAL REVENUE	\$172,812,381	\$176,865,733	\$4,053,353

**State College Area School District
General Fund Expenses and Fund Balance Transfers
Projected 2021-22 vs. Budget 2022-23**

	(A)	(B)	(C)
	Projected 2021-2022	Budget 2022-2023	Variance
Salaries	\$ 76,035,954	\$ 79,297,924	\$ 3,261,970 (1)
Health Insurance	16,438,512	18,653,722	2,215,210 (2)
PSERS	26,007,840	27,401,239	1,393,399 (3)
Other Benefits	7,367,222	7,618,485	251,263 (4)
Professional Services	3,781,984	4,246,346	464,362 (5)
Purchased Property Services	1,735,744	1,435,543	(300,201) (6)
Charter School Expense	6,009,655	6,513,252	503,597 (7)
Other Purchased Services	7,181,466	7,435,132	253,666 (8)
Supplies/Equipment	7,776,219	8,535,038	758,819 (9)
Deferred Maintenance	-	2,343,321	2,343,321 (10)
Transfers/contingencies	858,441	1,361,870	503,429 (11)
Debt Service	7,415,475	7,360,250	(55,225)
Debt Service - Referendum Debt	5,257,625	5,256,875	(750)
Total Expense before transfer to capital reserve and fund balance use	165,866,137	177,458,997	11,592,860
Transfer to Capital Reserve	198,376	2,513,370	2,314,994 (12)
Total Expense including transfer to capital reserve	166,064,513	179,972,367	13,907,854
Fund Balance Commitment/Use (Revenue Shortfall)	6,256,574	(3,811,900)	(10,068,474) (13)
Fund Balance Use (PSERS/Legal)	(396,159)	(396,159)	-
Total fund balance commitment/(use)	5,860,415	(4,208,059)	(10,068,474)
Total Expenses and Transfers	\$171,924,928	\$175,764,308	\$3,839,380

**State College Area School District
General Fund Expenses and Fund Balance Transfers
Projected 2021-22 vs. Proposed Budget 2022-23**

Revenue Footnotes

- (1) Budgeted 2022-23 real estate tax assumes a tax increase of 3.4% (Act 1 index) and assessed value growth of 1.2% (10-yr avg = 1.26%). The assumed collection percentage is 97.2% (10-year avg = 97%).
- (2) Budgeted 2022-23 earned income tax assumes 2.5% growth. The five and 10-year averages are 2.19% and 3.28%, respectively.
- (3) Budgeted 2022-23 transfer tax is slightly below the 5-year average, however transfer tax varies greatly from year to year because it is significantly impacted by the number of large property transfers.
- (4) Budgeted 2022-23 interim tax reflects the lowest annual collection in the past 5 years. Projected 2021-22 reflects estimated collections based upon actual interim tax bills. The supplemental tax rebate program is presumed to continue in 2022-23 and is recorded as a reduction in interim tax.
- (5) The projected 2021-22 IDEA revenue includes an additional allocation of ARP ESSER funds. This additional allocation is not anticipated to continue in 2022-23.
- (6) Budgeted 2022-23 tuition assumes an increase in the number of students in the CEEL program (current year enrollment is limited) and a 6% increase in the CEEL tuition rate .
- (7) Budgeted 2022-23 miscellaneous revenue assumes buildings will be open for rental for the full budget year.
- (8) Budgeted 2022-23 interest on investments assumes an increase in interest rates over 2021-22.
- (9) Budget 2022-23 revenue for retirement reflects the increase in salary expense and an increase in the PSERS contribution rate from 34.94% to 35.26%.
- (10) Budgeted 2022-23 revenue from social security reflect the increase in budgeted salaries.
- (11) Budgeted 2022-23 other federal revenue reflects a projected increase in the utilization of ESSER lost learning funds offset by a reduction in other ARP ESSER funds available to fund qualified expenditures. These numbers will fluctuate based upon actual qualifying COVID expenses in 2021-22.

Expenditure Footnotes

- (1) The budgeted increase in salaries reflects the 2022-23 contractual and estimated increases offset by projected attrition savings. The budget assumes the continuation of the Virtual Academy for both elementary and secondary and the addition of proposed new staffing which includes 1 FTE 6th grade teacher, 1.0 science teacher, 2 art teachers increased by .25 FTE, 2 music teachers increased by .17 FTE, .6 gifted support teacher and recruitment/Title IX compliance. The budget also assumes continuation of the Family Liaison Educator and a MSSJ Coordinator which are funded with lost learning funds, as well as a mental health provider that will be requested to begin in 2021-22 and to continue in 2022-23. Projected 2021-22 salaries reflect the projection of current staffing which includes multiple positions filled with predictable term substitutes. There were also a greater number of vacant support positions in 2021-22 that are assumed to be filled in the 2022-23 budget. The budget also assumes the teacher substitute rate will approximate the rates paid in 2021-22.
- (2) Budgeted increase in health insurance assumes a 13% increase, adjusted for proposed staffing changes.
- (3) The budgeted increase in PSERS expense reflects an increase in the PSERS contribution rate from 34.94% to 35.26% and the increase in salary expense.
- (4) The budgeted increase in other benefits is primarily related to salary increases.
- (5) The budgeted increase in professional services includes assumed increases in security, CEEL/Community Ed related to reestablishing outside vendors, Athletics related to anticipated increases in the cost of event buses, the estimated cost of a power system and generator capacity study and lost learning based upon planned expenditures in 2022-23 vs. 2021-22.
- (6) Projected 2021-22 purchased property services includes COVID related rentals including storage space, tents, tables and chairs which have not been included in the budget for 2022-23.
- (7) The budgeted increase in charter school expense reflects the estimated increase in the cost per charter school student and assumes no change in the number of students.

(8) The increase in other purchased services assumes an increase in the number of contracted carrier buses, increased cost of cyber insurance and conference/travel cost at pre-pandemic levels.

(9) The budgeted increase in supplies/equipment is related to the assumed purchase of buses in 2022-23 (no purchase projected in 2021-22), inflation (most notably related to technology items), and an increase to pre-COVID levels of expenditures in departments such as athletics where purchases were deferred during the pandemic. In addition, curriculum items budgeted in 2021-22 were purchased in 2020-21, therefore 2021-22 excludes these costs resulting in an increase when compared to 2022-23. These increases are offset by the cost of COVID related items such as PPE which were purchased in 2021-22 but have not been budgeted in 2022-23.

(10) The 2022-23 budget assumes the transfer to the Capital Projects Fund (deferred maintenance) at pre-COVID levels. The transfer in 2021-22 was eliminated because there was a balance remaining in the fund from lower spending in prior years.

(11) The increase in transfer/contingencies is related to budgeting contingency at an amount equal to budgeted 2021-22 (\$998,000), while the 2021-22 projected contingency is reduced to \$445,000 as we are later in the projected year. The budget also assumes no transfer to the Food Service Fund due to an anticipated surplus at the end of 2021-22.

(12) The 2022-23 budget assumes a transfer to the Capital Reserve Fund. This transfer includes approximately \$200,000 of Plancon receipts for debt funded from the Capital Reserve Fund, which is also projected in 2021-22.

(13) The 2021-22 projection assumes excess revenues over expense will be transferred to the fund balance committed to cover revenue shortfalls in future years. The 2022-23 expenses exceed revenues and therefore use of this fund balance is required.

Attachment E
2021-22 Budget
Compared to 2022-23 Budget

**State College Area School District
General Fund Revenue
Budget 2021-22 vs. Budget 2022-23**

Assumptions:

Earned Income Tax Growth	1.00%	2.50%
Assessed Value Growth	0.80%	1.20%
Exceptions	0.00%	0.00%
Act 1 Index	3.00%	3.40%
Actual/Projected Total Tax Increase	0.00%	3.40%

	(A)	(B)	(C)
	2021-22 Budget	2022-23 Budget	Variance
LOCAL SERVICES TAX			
CURRENT REAL ESTATE TAX	\$ 100,768,953	\$107,726,781	\$ 6,957,828
REAL ESTATE TAX-REFERENDUM DEBT	4,945,269	4,944,564	(705)
EARNED INCOME TAX	18,572,524	19,610,000	1,037,476
REALTY TRANSFER TAX	2,500,000	2,800,000	300,000
DELINQUENT REAL ESTATE TAX	1,300,000	1,100,000	(200,000)
INTERIM REAL ESTATE TAX	600,000	600,000	-
IDEA-B	832,280	802,610	(29,670)
PAYMENTS IN LIEU OF TAX	674,646	674,646	-
LOCAL SERVICES TAX	383,000	383,000	-
TUITION	1,405,011	1,462,805	57,794
MISC LOCAL REVENUE	396,646	460,852	64,206
PUBLIC UTILITY REALTY TAX	117,190	117,190	-
INTEREST ON INVESTMENTS	100,000	200,000	100,000
TOTAL LOCAL	132,595,519	140,882,447	8,286,928
STATE			
BASIC ED INSTR SUBSIDY	8,406,928	9,039,487	632,559
SPECIAL ED REVENUE-REGULR	3,358,750	3,409,937	51,187
REV. FOR RETIREMENT	12,831,101	13,700,620	869,519
REV. FOR SOCIAL SECURITY	2,812,255	2,972,483	160,228
PROPERTY TAX REDUCTION	1,421,949	1,421,949	-
TRANSPORTATION REVENUE	800,000	800,000	-
BOND REIMBURSEMENTS	937,733	938,804	1,071
HEALTH SERVICES REVENUE	140,000	140,000	-
READY TO LEARN GRANT	310,013	310,013	-
SAFETY GRANTS	-	0	-
VOCATIONAL EDUCATION	196,000	196,000	-
OTHER STATE REVENUE	-	0	-
TUITION - 1305/1306	130,000	130,000	-
TOTAL STATE	31,344,730	33,059,293	1,714,563
FEDERAL			
TITLE I REVENUE	600,000	600,000	-
TITLE II REVENUE	140,000	140,000	-
ACCESS FUNDS	250,000	250,000	-
OTHER FEDERAL REVENUE	4,283,657	1,898,993	(2,384,664)
TITLE III REVENUE	35,000	35,000	-
TOTAL FEDERAL	5,308,657	2,923,993	(2,384,664)
TOTAL REVENUE	\$ 169,248,905	\$ 176,865,733	\$ 7,616,827

**State College Area School District
General Fund Expense
Budget 2021-22 vs. Budget 2022-23**

	(A)	(B)	(C)
	2021-22 Budget	2022-23 Budget	Variance
Salaries	\$75,023,470	\$79,297,924	\$4,274,454
Health Insurance	17,335,113	18,653,722	1,318,609
PSERS	25,662,202	27,401,239	1,739,037
Other Benefits	7,257,138	7,618,485	361,347
Professional Services	3,796,754	4,246,346	449,592
Purchased Property Services	1,422,447	1,435,543	13,096
Charter School Expense	5,825,760	6,513,252	687,492
Other Purchased Services	7,082,266	7,435,132	352,866
Supplies/Equipment	7,903,308	8,535,038	631,730
Deferred Maintenance	1,412,535	2,343,321	930,786
Transfers/contingencies	1,357,728	1,361,870	4,142
Debt Service	7,415,475	7,360,250	(55,225)
Debt Service - Referendum Debt	5,257,625	5,256,875	(750)
Total Expense before transfer to capital reserve and fund balance use	166,751,821	177,458,997	10,707,176
Transfer to Capital Reserve	198,376	2,513,370	2,314,994
Total Expense including transfer to capital reserve	166,950,197	179,972,367	13,022,170
Fund Balance Commitment/Use (Revenue Shortfall)	1,685,574	(3,811,900)	(5,497,474)
Fund Balance Use (PSERS/Legal)	(396,159)	(396,159)	-
Total fund balance commitment/(use)	1,289,415	(4,208,059)	(5,497,474)
Total Expenses and Transfers	\$168,239,612	\$175,764,308	\$7,524,696

Attachment F
Multiyear Projection

	B	T	W	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	State College Area School District															
2	General Fund Revenue															
3	3/11/2022															
4																
5																
6	Assumptions:															
7	Earned Income Tax Growth (1)	2.90%	2.25%	-0.74%	1.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
8	Assessed Value Growth (2)	1.43%	1.95%	1.10%	0.80%	1.35%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
9	Exceptions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Act 1 Index	2.40%	2.30%	2.60%	3.00%	3.00%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
12	Actual/Projected Total Tax Increase	2.40%	1.95%	0.00%	0.00%	0.00%	3.40%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
13		Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Projected 2021-2022	Budget 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030	Projected 2030-2031	Projected 2031-2032
14	LOCAL SERVICES TAX															
16	CURRENT REAL ESTATE TAX	\$96,102,333	\$100,120,228	\$101,141,373	\$100,768,953	\$103,059,693	\$107,726,781	111,404,823	115,197,338	119,119,474	\$123,162,338	\$127,339,176	\$131,646,175	\$136,092,160	\$140,684,869	\$145,424,025
17	REAL ESTATE TAX-REFERENDUM DEB	4,941,977	4,946,210	4,945,740	4,945,269	4,945,269	4,944,564	4,943,388	4,946,210	4,943,153	4,943,623	4,942,447	4,944,093	4,945,551	4,945,081	4,946,492
18	EARNED INCOME TAX	18,388,631	18,802,288	18,662,696	18,572,524	19,129,264	19,610,000	20,100,000	20,600,000	21,120,000	21,650,000	22,190,000	22,740,000	23,310,000	23,890,000	24,490,000
19	REALTY TRANSFER TAX	3,070,277	3,046,841	3,542,448	2,500,000	3,000,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
20	DELINQUENT REAL ESTATE TAX	1,190,289	1,225,055	1,653,703	1,300,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
21	INTERIM REAL ESTATE TAX	1,277,422	1,338,213	1,388,429	600,000	1,200,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
22	IDEA-B	739,659	781,373	733,829	832,280	1,068,309	802,610	733,819	733,819	733,819	733,819	733,819	733,819	733,819	733,819	733,819
23	PAYMENTS IN LIEU OF TAX	664,382	674,646	613,671	674,646	613,671	674,646	674,646	674,646	674,646	674,646	674,646	674,646	674,646	674,646	674,646
24	LOCAL SERVICES TAX	386,864	376,816	315,549	383,000	383,000	383,000	393,000	403,000	413,000	423,000	434,000	445,000	456,000	467,000	479,000
25	TUITION	1,414,650	1,198,923	352,567	1,405,011	1,011,325	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805	1,462,805
26	MISC LOCAL REVENUE	634,427	1,770,439	303,638	396,646	291,930	460,852	460,852	460,852	460,852	460,852	460,852	460,852	460,852	460,852	460,852
27	PUBLIC UTILITY REALTY TAX	118,725	110,406	122,788	117,190	117,190	117,190	117,190	117,190	117,190	117,190	117,190	117,190	117,190	117,190	117,190
28	INTEREST ON INVESTMENTS	1,269,780	1,090,774	150,577	100,000	100,000	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
29																
30	TOTAL LOCAL	130,199,417	135,482,211	133,927,009	132,595,519	136,019,650	140,882,447	145,040,522	149,345,859	153,794,938	158,378,273	163,104,934	167,974,580	173,003,023	178,186,261	183,538,828
31																
32	STATE															
33	BASIC ED INSTR SUBSIDY	7,920,859	8,406,928	8,406,907	8,406,928	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487	9,039,487
34	SPECIAL ED REVENUE	3,292,352	3,358,750	3,358,713	3,358,750	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937	3,409,937
35	REV. FOR RETIREMENT	11,363,341	11,921,782	11,994,488	12,831,101	13,003,920	13,700,620	14,200,000	14,750,000	15,300,000	15,750,000	16,100,000	16,500,000	16,950,000	17,300,000	17,650,000
36	REV. FOR SOCIAL SECURITY	2,536,120	2,375,222	2,707,175	2,812,255	2,850,208	2,972,483	3,048,559	3,132,116	3,210,419	3,274,628	3,340,120	3,406,923	3,475,061	3,544,562	3,615,454
37	PROPERTY TAX REDUCTION	1,423,448	1,423,580	1,426,711	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949	1,421,949
38	TRANSPORTATION REVENUE	926,079	803,219	812,080	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
39	BOND REIMBURSEMENTS (3)	320,857	277,820	250,398	937,733	937,733	938,804	938,994	939,196	939,055	875,728	875,509	718,819	719,287	666,215	666,601
40	HEALTH SERVICES REVENUE	140,026	140,519	138,232	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
41	READY TO LEARN GRANT	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013	310,013
42	SAFETY GRANTS	65,000	24,691	73,505	0	20,000	0	0	0	0	0	0	0	0	0	0
43	VOCATIONAL EDUCATION	227,172	197,228	218,773	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000
44	OTHER STATE REVENUE (4)	6,818,508	634,792	74,018	0	0	0	0	0	0	0	0	0	0	0	0
45	TUITION - 1305/1306	108,757	107,373	100,126	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
46																
47	TOTAL STATE	35,452,531	29,981,916	29,871,141	31,344,730	32,259,247	33,059,293	33,634,940	34,268,699	34,896,861	35,347,742	35,763,015	36,073,128	36,591,735	36,958,164	37,379,441
48																
49	FEDERAL															
50	TITLE I REVENUE	783,712	786,137	708,109	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
51	TITLE II REVENUE	167,980	169,276	145,873	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
52	ACCESS FUNDS	343,115	685,060	372,126	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
53	OTHER FEDERAL REVENUE (5)	119,545	765,724	3,817,611	4,283,657	3,508,482	1,898,993	168,788	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
54	TITLE III REVENUE	56,699	47,960	24,246	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
55																
56	TOTAL FEDERAL	1,471,051	2,454,158	5,067,965	5,308,657	4,533,482	2,923,993	1,193,788	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
57																
58	TOTAL REVENUE	167,123,000	167,918,285	168,866,114	169,248,905	172,812,380	176,865,733	179,869,250	184,749,558	189,826,799	194,861,014	200,002,950	205,182,708	210,729,757	216,279,425	222,053,269
59																
60																
61																
62	(1) Projected 2021-22 reflects an estimate based on actual receipts to date. Future years are assumed to be between the 5 and 10-year historical averages of 2.19% and 3.28%, respectively.															
63	(2) Projected 2021-22 reflect the estimated impact of filed appeals. Years 2024-25 forward assume historical 10-year average of 1.2% through 2020-21.															
64	(3) Excludes reimbursement due to the district for debt service payments related to the high school and elementary project debt paid through 2020-21. Reimbursement related to referendum debt is approximately \$312,000 annually. Plancon reimbursement related to debt paid from the capital reserve fund is included in the projected transfer to capital reserve.															
65	(4) Other State Revenue for 2018-19 and 2019-20 include DCED grant revenue related to the State High Project and three elementary buildings. This grant revenue is included in both revenue and expense.															
66	(5) Other Federal Revenue includes Perkins and Title IV revenue. Also included from 2019-20 through 2023-24 are actual/projected revenue from COVID related grants.															

	B	C	AA	AD	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS
81	State College Area School District																
82	General Fund Expenses and Fund Balance Transfers																
83	3/11/2022																
84																	
85																	
86			Actual 2018-	Actual 2019-	Actual 2020-	Budget 2021-	Projected	Budget 2022-	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
87			2019	2020	2021	2022	2021-2022	2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
88	Salaries		69,490,777	71,274,299	70,932,556	75,023,470	76,035,954	79,297,924	81,327,443	83,556,526	85,645,439	87,358,348	89,105,515	90,887,625	92,705,378	94,559,485	96,450,675
89	Health Insurance		12,563,861	13,478,031	14,266,500	17,335,113	16,438,512	18,653,722	20,519,094	22,571,004	24,828,104	27,310,914	30,042,006	33,046,206	36,350,827	39,985,910	43,984,501
90	PSERS		22,561,701	23,775,689	23,969,757	25,662,202	26,007,840	27,401,239	28,400,000	29,500,000	30,600,000	31,500,000	32,200,000	33,000,000	33,900,000	34,600,000	35,300,000
91	Other Benefits		6,797,767	6,773,545	6,803,775	7,257,138	7,367,222	7,618,485	7,800,000	8,000,000	8,200,000	8,400,000	8,600,000	8,800,000	9,000,000	9,200,000	9,400,000
92	Professional Services		3,150,563	2,831,599	2,947,482	3,796,754	3,781,984	4,246,346	4,190,000	4,260,000	4,330,000	4,400,000	4,470,000	4,550,000	4,630,000	4,710,000	4,790,000
93	Purchased Property Services		1,781,117	1,320,379	1,551,666	1,422,447	1,735,744	1,435,543	1,460,000	1,480,000	1,510,000	1,540,000	1,570,000	1,600,000	1,630,000	1,660,000	1,690,000
94	Charter School Expense		6,013,133	5,929,478	5,867,965	5,825,760	6,009,655	6,513,252	6,620,000	6,730,000	6,840,000	6,960,000	7,080,000	7,200,000	7,320,000	7,440,000	7,570,000
95	Other Purchased Services		6,465,922	6,138,888	6,094,301	7,082,266	7,181,466	7,435,132	7,550,000	7,680,000	7,810,000	7,940,000	8,070,000	8,210,000	8,350,000	8,490,000	8,630,000
96	Supplies/Equipment		8,155,769	7,579,832	8,208,900	7,903,308	7,776,219	8,535,038	8,620,000	8,670,000	8,760,000	8,850,000	8,940,000	9,030,000	9,120,000	9,210,000	9,300,000
97	Deferred Maintenance		2,222,559	2,258,549	1,384,838	1,412,535	0	2,343,321	2,390,188	2,437,991	2,486,751	2,536,486	2,587,216	2,638,960	2,691,740	2,745,574	2,800,486
98	Transfers/contingencies		283,622	703,311	490,210	1,357,728	858,441	1,361,870	1,789,107	1,816,889	1,845,227	1,874,131	1,903,614	1,933,686	1,964,360	1,995,647	2,027,560
99	Debt Service		7,613,533	7,453,050	7,083,822	7,415,475	7,415,475	7,360,250	7,367,000	7,370,275	7,361,125	6,335,800	6,334,675	3,781,150	3,783,025	2,617,900	2,617,150
100	Debt Service - Referendum Debt		5,254,125	5,258,625	5,258,125	5,257,625	5,257,625	5,256,875	5,255,625	5,258,625	5,255,375	5,255,875	5,254,625	5,256,375	5,257,925	5,257,425	5,258,925
101	Transfer to Capital Projects - DCED Grant		6,799,671	606,921	-	-	0	-	-	-	-	-	-	-	-	-	-
102	Transfer to Capital Reserve (1)		8,175,289	3,081,825	-	198,376	198,376	2,513,370	2,435,928	2,296,498	2,532,769	2,230,327	3,155,669	3,021,582	5,185,341	5,185,341	5,185,341
103	Fund Balance Commitment/Use (Revenue Shortfall)		-	10,158,600	14,314,000	1,685,574	6,256,574	(3,811,900)	(5,914,820)	(6,949,744)	(8,286,710)	(5,766,000)	-	-	-	-	-
104	Fund Balance Use (PSERS)(2)		(1,207,573)	-	-	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(263,460)	-	-	-	-
105																	
106	Total Expenses and Fund Balance Transfers		\$166,121,836	\$168,622,623	\$169,173,898	\$168,239,612	\$171,924,928	\$175,764,308	\$179,413,406	\$184,281,905	\$189,321,921	\$196,329,723	\$209,049,860	\$212,955,585	\$221,888,595	\$227,657,283	\$235,004,638
107																	
108	Total Expense and Transfers (excl fund balance use/commitment)		\$167,329,409	\$158,464,023	\$154,859,898	\$166,950,197	\$166,064,513	\$179,972,367	\$185,724,385	\$191,627,808	\$198,004,790	\$202,491,882	\$209,313,320	\$212,955,585	\$221,888,595	\$227,657,283	\$235,004,638
109																	
110	(1) Includes estimated plancon reimbursement related to debt service funded from the capital reserve fund beginning in 2021-22.																
111	(2) Recommendation for use of fund balance may change.																
112																	
113																	
114	Total Debt Service (General + Capital Reserve Fund) for all outstanding debt:																
115	Debt Service Paid from Capital Reserve (3)		\$3,444,319	\$4,079,915	\$4,848,525	\$4,855,775	\$4,855,775	\$4,856,300	\$4,851,800	\$4,847,925	\$4,854,300	\$4,845,800	\$4,847,175	\$4,852,925	\$4,852,925	\$4,846,925	\$4,850,238
116	Total Debt Service (including referendum debt)		\$16,311,977	\$16,791,590	\$17,190,472	\$17,528,875	\$17,528,875	\$17,473,425	\$17,474,425	\$17,476,825	\$17,470,800	\$16,437,475	\$16,436,475	\$13,890,450	\$13,893,875	\$12,722,250	\$12,726,313
117																	
118	Interest included in Debt Service		\$8,976,977	\$9,111,590	\$9,185,472	\$8,848,875	\$8,848,875	\$8,483,425	\$8,034,425	\$7,561,825	\$7,065,800	\$6,627,475	\$6,201,475	\$5,755,450	\$5,408,875	\$5,012,250	\$5,012,250
119	(3) Debt service for Series 2018 and Series 2019 Bonds is funded by the Capital Reserve Fund. Amounts above exclude projected debt issuances.																

	B	C	T	W	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	State College Area School District																	
2	General Fund Activity																	
3	3/11/2022																	
4																		
5																		
6																		
15																		
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	B	C	T	W	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
1	State College Area School District																
2	General Fund Balance																
3	3/11/2022																
4																	
5		Actual	Actual	Actual	Budget	Projected	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
6		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
7	General Fund - Unassigned																
8	Beginning Balance	\$12,252,696	\$13,253,860	\$12,627,467	\$12,212,737	\$12,264,882	\$13,152,333	\$14,253,758	\$14,709,602	\$15,177,255	\$15,682,132	\$14,213,423	\$5,166,513	(\$2,606,365)	(\$13,765,203)	(\$25,143,060)	
9	Revenue less Expense (1)	1,001,164	(626,393)	(362,585)	1,009,294	887,451	1,101,424	455,844	467,653	504,877	(1,468,709)	(9,046,910)	(7,772,877)	(11,158,838)	(11,377,858)	(12,951,369)	
11	General Fund - Unassigned	13,253,860	12,627,467	12,264,882	13,222,030	13,152,333	14,253,758	14,709,602	15,177,255	15,682,132	14,213,423	5,166,513	(2,606,365)	(13,765,203)	(25,143,060)	(38,094,429)	
14	% of Expense (subject to 8% cap)	7.92%	7.97%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.92%	7.02%	2.47%	-1.22%	-6.20%	-11.04%	-16.21%	
17	General Fund - Committed																
18	PSERS																
19	Beginning Balance	3,847,987	2,640,414	2,640,414	2,244,255	2,640,414	2,244,255	1,848,096	1,451,937	1,055,778	659,619	263,460	-	-	-	-	
21	Additions																
22	Planned Uses	(1,207,573)	-	-	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(396,159)	(263,460)	-	-	-	-	
24	Ending Fund Balance	2,640,414	2,640,414	2,640,414	1,848,096	2,244,255	1,848,096	1,451,937	1,055,778	659,619	263,460	-	-	-	-	-	
42	Revenue Shortfall																
43	Beginning Balance	-	-	10,158,600	21,640,890	24,472,600	30,729,174	26,917,274	21,002,454	14,052,710	5,766,000	-	-	-	-	-	
45	Additions/Use		10,158,600	14,314,000	1,685,574	6,256,574	(3,811,900)	(5,914,820)	(6,949,744)	(8,286,710)	(5,766,000)	-	-	-	-	-	
47	Ending Fund Balance	-	10,158,600	24,472,600	23,326,464	30,729,174	26,917,274	21,002,454	14,052,710	5,766,000	-	-	-	-	-	-	
50	Total General Fund - Committed	2,640,414	12,799,014	27,113,014	25,174,560	32,973,429	28,765,370	22,454,391	15,108,488	6,425,619	263,460	-	-	-	-	-	
52	Total General Fund	15,894,274	25,426,481	39,377,896	38,396,590	46,125,762	43,019,128	37,163,993	30,285,743	22,107,751	14,476,883	5,166,513	(2,606,365)	(13,765,203)	(25,143,060)	(38,094,429)	
54	<i>(1) Include any impact in change in non-spendable and Enterprise Fund Balance.</i>																

	B	C	T	W	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
56	State College Area School District																
57	Capital Reserve Fund																
58	3/11/2022																
59																	
60		Actual	Actual	Actual	Budget	Projected	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
61		2018-2019	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
62																	
63	Beginning Balance	\$62,683,123	\$65,352,257	\$64,456,646	\$60,078,765	\$59,832,977	\$55,453,954	\$51,657,870	\$47,940,250	\$44,012,593	\$42,569,583	\$40,803,829	\$37,521,968	\$34,034,747	\$32,641,799	\$31,226,992	
64																	
65	Additions:																
66	Transfer	8,175,289	1,783,500	-	198,376	198,376	2,513,370	2,435,928	2,296,498	2,532,769	2,230,327	3,155,669	3,021,582	5,185,341	5,185,341	5,185,341	
67	Lemont Sale		1,298,325														
68	Bond Reimbursements			-	198,376	198,376	198,370	198,428	198,298	198,269	198,327	198,169	198,082	198,341	198,341	198,341	
69	Donation/Net Investment Earnings	1,331,388	1,191,756	224,857	250,394	80,000	681,809	833,157	758,805	680,252	651,392	616,077	550,439	480,695	452,836	424,540	
70	Total Additions	9,506,677	4,273,581	224,857	647,146	476,752	3,393,549	3,467,513	3,253,601	3,411,290	3,080,046	3,969,915	3,770,103	5,864,377	5,836,518	5,808,222	
71																	
72	Uses:																
73	Debt Service:																
74	2018 Bonds - Elementary (1)	(3,444,319)	(3,441,200)	(3,444,450)	(3,444,700)	(3,444,700)	(3,444,600)	(3,445,600)	(3,443,350)	(3,442,850)	(3,443,850)	(3,441,100)	(3,439,600)	(3,444,100)	(3,444,100)	(3,450,038)	
75	2019 Bonds - HS/Elem/Nittany Ave/Memorial Field/Playgrounds/North bldg (2)		(638,715)	(1,404,075)	(1,411,075)	(1,411,075)	(1,411,700)	(1,406,200)	(1,404,575)	(1,411,450)	(1,401,950)	(1,406,075)	(1,413,325)	(1,408,825)	(1,402,825)	(1,400,200)	
76	Middle School (3)	-		-	-	-	-	-	-	-	-	(2,404,600)	(2,404,400)	(2,404,400)	(2,404,400)	(2,404,400)	
77																	
78	Capital Expenditures:																
79	Athletic/Recreation Facilities (4)	(83,158)	-	-	(2,333,333)		(2,333,333)	(2,333,333)	(2,333,333)	(2,333,333)	-	-	-	-	-	-	
80	MNMS HVAC	(1,687,185)	(563,613)														
81	South Track Lighting	(6,811)	(442,209)														
82	North Field Lighting	(437,220)															
83	North Field Project	(1,178,850)	(83,455)	-													
84	Total Uses	(6,837,543)	(5,169,192)	(4,848,525)	(7,189,108)	(4,855,775)	(7,189,633)	(7,185,133)	(7,181,258)	(4,854,300)	(4,845,800)	(7,251,775)	(7,257,325)	(7,257,325)	(7,251,325)	(7,254,638)	
85	Net Change	2,669,133	(895,611)	(4,623,668)	(6,541,963)	(4,379,023)	(3,796,084)	(3,717,620)	(3,927,657)	(1,443,010)	(1,765,754)	(3,281,860)	(3,487,222)	(1,392,948)	(1,414,807)	(1,446,416)	
86																	
87	Ending Fund Balance	\$65,352,257	\$64,456,646	\$59,832,977	\$53,536,802	\$55,453,954	\$51,657,870	\$47,940,250	\$44,012,593	\$42,569,583	\$40,803,829	\$37,521,968	\$34,034,747	\$32,641,799	\$31,226,992	\$29,780,575	
88																	
89																	
90																	
91																	
92	<i>(1) Elementary: Series 2018 Bonds - debt service for 25 years to fund \$56.9 MM @ 3.72%. Debt service for the Series 2018 Bonds is to be paid from the Capital Reserve Fund.</i>																
93	<i>(2) Series 2019 Bonds - debt service for 25 years to fund \$25.6 MM @ 2.74%. Borrowing includes \$6.1 Million High School; Elem \$2.9 million; Memorial Field \$12.7 million; Playgrounds \$900,000; North building \$3 million. Debt service for Series 2019 Bonds is to be paid from the Capital Reserve Fund.</i>																
94	<i>(3) Middle School: Wrapped debt service for 25 years to fund \$60 MM @ 4%.</i>																
95	<i>(4) Assumes estimated \$7.6 million for Athletic/Recreation Facilities is funded from Capital Reserve. 2018-19 expense represents Memorial Field construction funded by brick donations.</i>																
96																	
97																	
98	Assumptions:																
99	Debt service calculation from NW Financial.																
100	Borrowing potential may change as a result of interest rate movement.																

State College Area School District
Fund Balance Summary - General and Capital Reserve Fund
3/11/2022

	Actual 2018- 2019	Actual 2019- 2020	Actual 2020- 2021	Budget 2021- 2022	Projected 2021- 2022	Budget 2022- 2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029- 2030	Projected 2030- 2031	Projected 2031- 2032
Nonspendable Fund Balance	\$ 1,933,433	\$ 1,855,488	\$ 1,827,163	\$ 1,855,488	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163	\$ 1,827,163
General - Assigned- Enterprise			83,127		\$ 83,127	83,127	83,127	83,127	83,127	83,127	83,127	83,127	83,127	83,127	83,127
General Unassigned	13,253,860	12,627,467	12,264,882	13,222,030	13,152,333	14,253,758	14,709,602	15,177,255	15,682,132	14,213,423	5,166,513	(2,606,365)	(13,765,203)	(25,143,060)	(38,094,429)
General Committed Revenue Shortfall	-	10,158,600	24,472,600	23,326,464	30,729,174	26,917,274	21,002,454	14,052,710	5,766,000	-	-	-	-	-	-
General Committed PSERS	2,640,414	2,640,414	2,640,414	1,848,096	2,244,255	1,848,096	1,451,937	1,055,778	659,619	263,460	-	-	-	-	-
Total General Fund	17,827,707	27,281,969	41,288,186	40,252,079	48,036,052	44,929,418	39,074,283	32,196,033	24,018,041	16,387,173	7,076,803	(696,075)	(11,854,913)	(23,232,770)	(36,184,139)
Capital Reserve Fund	65,352,257	64,456,646	59,832,977	53,536,802	55,453,954	51,657,870	47,940,250	44,012,593	42,569,583	40,803,829	37,521,968	34,034,747	32,641,799	31,226,992	29,780,575
Total Fund Balance	\$ 83,179,964	\$ 91,738,615	\$ 101,121,163	\$ 93,788,881	\$ 103,490,006	\$ 96,587,288	\$ 87,014,533	\$ 76,208,626	\$ 66,587,624	\$ 57,191,002	\$ 44,598,771	\$ 33,338,672	\$ 20,786,886	\$ 7,994,221	\$ (6,403,564)

State College Area School District
 General Fund Revenue
 March vs. Feb 2022

Assumptions:											
Earned Income Tax Growth (1)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Assessed Value Growth (2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Exceptions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Act 1 Index	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Actual/Projected Total Tax Increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Projected 2021-2022	Budget 2022- 2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030	Projected 2030-2031	Projected 2031-2032
LOCAL SERVICES TAX											
CURRENT REAL ESTATE TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REAL ESTATE TAX-REFERENDUM DEB	-	-	-	-	-	-	-	-	-	-	-
EARNED INCOME TAX	-	-	-	-	-	-	-	-	-	-	-
REALTY TRANSFER TAX	-	-	-	-	-	-	-	-	-	-	-
DELINQUENT REAL ESTATE TAX	-	-	-	-	-	-	-	-	-	-	-
INTERIM REAL ESTATE TAX	-	-	-	-	-	-	-	-	-	-	-
IDEA-B	-	-	-	-	-	-	-	-	-	-	-
PAYMENTS IN LIEU OF TAX	-	-	-	-	-	-	-	-	-	-	-
LOCAL SERVICES TAX	-	-	-	-	-	-	-	-	-	-	-
TUITION	-	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125
MISC LOCAL REVENUE	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITY REALTY TAX	-	-	-	-	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-
TOTAL LOCAL	0	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125	19,125
STATE											
BASIC ED INSTR SUBSIDY	-	-	-	-	-	-	-	-	-	-	-
SPECIAL ED REVENUE	-	-	-	-	-	-	-	-	-	-	-
REV. FOR RETIREMENT	(13,780)	117,603	100,000	100,000	100,000	150,000	100,000	100,000	150,000	150,000	150,000
REV. FOR SOCIAL SECURITY	(2,922)	25,515	23,421	25,158	25,787	26,303	26,829	27,366	27,913	28,471	29,041
PROPERTY TAX REDUCTION	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION REVENUE	-	-	-	-	-	-	-	-	-	-	-
BOND REIMBURSEMENTS (3)	-	-	-	-	-	-	-	-	-	-	-
HEALTH SERVICES REVENUE	-	-	-	-	-	-	-	-	-	-	-
READY TO LEARN GRANT	-	-	-	-	-	-	-	-	-	-	-
SAFETY GRANTS	-	-	-	-	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-	-	-	-	-
OTHER STATE REVENUE (4)	-	-	-	-	-	-	-	-	-	-	-
TUITION - 1305/1306	-	-	-	-	-	-	-	-	-	-	-
TOTAL STATE	-16,701	143,118	123,421	125,158	125,787	176,303	126,829	127,366	177,913	178,471	179,041
FEDERAL											
TITLE I REVENUE	-	-	-	-	-	-	-	-	-	-	-
TITLE II REVENUE	-	-	-	-	-	-	-	-	-	-	-
ACCESS FUNDS	-	-	-	-	-	-	-	-	-	-	-
OTHER FEDERAL REVENUE (5)	(9,164)	47,062	(37,899)	-	-	-	-	-	-	-	-
TITLE III REVENUE	-	-	-	-	-	-	-	-	-	-	-
TOTAL FEDERAL	(9,164)	47,062	(37,899)	-	-	0	0	0	0	0	0
TOTAL REVENUE	(25,865)	209,305	104,647	144,283	144,912	195,428	145,954	146,491	197,038	197,596	198,166

State College Area School District
General Fund Expenses and Fund Balance Transfers
March vs. Feb 2022

	Projected 2021-2022	Budget 2022- 2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029	Projected 2029-2030	Projected 2030-2031	Projected 2031-2032
Salaries	(77,938)	680,675	624,797	671,156	687,935	701,694	715,728	730,042	744,643	759,536	774,727
Health Insurance	(596,601)	(595,956)	(655,552)	(721,107)	(793,217)	(872,539)	(959,793)	(1,055,772)	(1,161,350)	(1,277,485)	(1,405,233)
PSERS	(27,560)	235,206	200,000	200,000	200,000	300,000	200,000	200,000	300,000	300,000	300,000
Other Benefits	(4,017)	39,854	-	-	-	-	-	-	-	-	-
Professional Services	7,047	382,541	420,000	430,000	430,000	430,000	430,000	440,000	450,000	460,000	470,000
Purchased Property Services	-	(59,752)	(60,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Charter School Expense	-	(0)	-	-	-	-	-	-	-	-	-
Other Purchased Services	(96,019)	85,530	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Supplies/Equipment	54,536	370,663	370,000	380,000	390,000	400,000	410,000	410,000	410,000	410,000	410,000
Deferred Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transfers/contingencies	(145,132)	(395,858)	67,193	66,537	65,867	65,185	64,488	63,778	63,054	62,315	61,561
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Referendum Debt	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Projects - DCED Grant	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve (1)	-	-	-	-	-	-	-	-	-	-	-
Fund Balance Commitment/Use (Revenue Shortfall)	930,000	(663,000)	(966,000)	(892,000)	(842,000)	983,000	1,450,000	-	-	-	-
Fund Balance Use (PSERS)(2)	0	0	0	0	0	0	0	0	0	0	0
Total Expenses and Fund Balance Transfers	\$44,316	\$79,901	\$80,438	\$144,586	\$148,585	\$2,017,339	\$2,320,423	\$798,048	\$816,347	\$724,366	\$621,055
Total Expense and Transfers (excl fund balance use/commitment)	-\$885,684	\$742,901	\$1,046,438	\$1,036,586	\$990,585	\$1,034,339	\$870,423	\$798,048	\$816,347	\$724,366	\$621,055

Attachment G

Food Service Budget Presentation

To: Board of School Directors
Dr. Robert O'Donnell, Superintendent

From: Megan Schaper, Food Service Director

RE: Report on Food Service Operations

Date: March 14, 2022



It is the goal of the SCASD Food Service Department to support student success by providing fresh, healthy, well-prepared meals that students enjoy while at school. In this unprecedented time, we have encountered opportunities and challenges to realizing this goal. I appreciate this opportunity to share some of our experiences with the Board.

Financial Overview – 2020-21

Many school nutrition programs have been struggling financially through the pandemic. In fact, the SCASD Food Service program suffered a large operating loss in the 2020 school year. I am very pleased to share that we ended the 2021 school year with a funding excess of \$363,866 prior to GASB and OPEB adjustments.

An overview of the financial results for the 2021 school year, with 2020 and 2019 for comparisons, is included on the following page.

	2020-21 ACTUAL		2019-20 ACTUAL		18-19 (Pre-Pandemic) ACTUAL							
Lunch Price	Free		\$2.70 - \$2.95 - \$3.50		\$2.65 - \$2.90 - \$3.50							
Lunches Served	667,233		542,822		671,224							
Brkfst Price	Free		\$1.45 - \$1.95		\$1.45 - \$1.95							
Brkfst Served	468,676		187,129		141,089							
LUNCH SALES	\$	23,128	\$	1,094,522	\$	1,540,311						
MILK SALES	\$	1,812	\$	14,462	\$	20,679						
BREAKFAST SALES	\$	974	\$	105,850	\$	129,641						
ALA CARTE SALES	\$	91,395	\$	492,263	\$	654,159						
ADULT SALES	\$	45,690	\$	65,700	\$	88,231						
SPECIAL FUNCTIONS	\$	21,538	\$	59,849	\$	94,233						
CONTRACTED SALES	\$	72,913	\$	125,125	\$	178,155						
GRANTS	\$	32,769			\$	1,365						
STATE SUBSIDY	\$	1,428	\$	78,944	\$	95,432						
FEDERAL SUBSIDY	\$	3,938,642	\$	1,050,422	\$	838,328						
SOCIAL SECURITY	\$	55,488	\$	53,021	\$	54,486						
RETIREMENT	\$	249,861	\$	252,266	\$	238,098						
INTEREST	\$	47	\$	875	\$	1,693						
TOTAL INCOME	\$	4,535,685	\$	3,393,299	\$	3,934,811						
PAYROLL	\$	1,488,714	% SALES	32.8%	\$	1,551,220	% SALES	45.7%	\$	1,396,706	% SALES	35.5%
MEDICAL INSURANCE	\$	357,206	7.9%	\$	341,994	10.1%	\$	296,149	7.5%			
SOCIAL SECURITY	\$	110,132	2.4%	\$	113,127	3.3%	\$	106,312	2.7%			
RETIREMENT	\$	576,232	12.7%	\$	502,765	14.8%	\$	520,286	13.2%			
OTHER BENEFITS	\$	47,112	1.0%	\$	50,308	1.5%	\$	48,195	1.2%			
TOTAL COST OF LABOR	\$	2,579,396	56.9%	\$	2,559,414	75.4%	\$	2,367,648	60.2%			
FOOD	\$	1,125,081	24.8%	\$	994,666	29.3%	\$	1,134,856	28.8%			
MILK	\$	237,453	5.2%	\$	162,235	4.8%	\$	182,090	4.6%			
OTHER DIRECT EXPENSES	\$	200,557	4.4%	\$	191,513	5.6%	\$	194,744	4.9%			
TOTAL EXPENSE	\$	4,142,487	91.3%	\$	3,907,828	115.2%	\$	3,879,338	98.6%			
OPERATING P/L	\$	393,198	8.7%	\$	(514,529)	-15.2%	\$	55,473	1.4%			
DEPRECIATION	\$	29,332		\$	32,207		\$	24,162				
PROFIT/LOSS	\$	363,866		\$	(546,736)		\$	31,311				

*excludes GASB 68/OPEB adjustments

The Food Service programs' funding is directly tied to the number of meals served to students. We were able to have a financially successful year, even in the midst of the pandemic, by providing multiple methods of service so that SCASD students could access meals when they were attending school in person, when they were learning at home, and when schools were closed for the summer.

Meal payments typically come to us from students’ parents, but the United States Department of Agriculture (USDA) provided funding so that school meals were free of charge for all students. USDA also provided waivers that allowed us to serve families in non-traditional ways. To support students and families and to maximize our funding from USDA, we looked for ways to increase participation in our program.

We packed grocery bags with food to prepare 5 breakfasts and 5 lunches and distributed them to families each week at the North Building through the summer months. When schools opened in the fall, we continued the weekly distribution of groceries for students who opted to learn from home. The Food Service Department responded with different methods of service to ensure that students who came to school had access to tasty meals. Menus for the school cafeterias were simplified to provide for efficient and safe service. And, because secondary students attended school on alternating days, middle and high school students are able to pick up meals as they left the school building at the end of the day to have for the next day when they were learning at home.



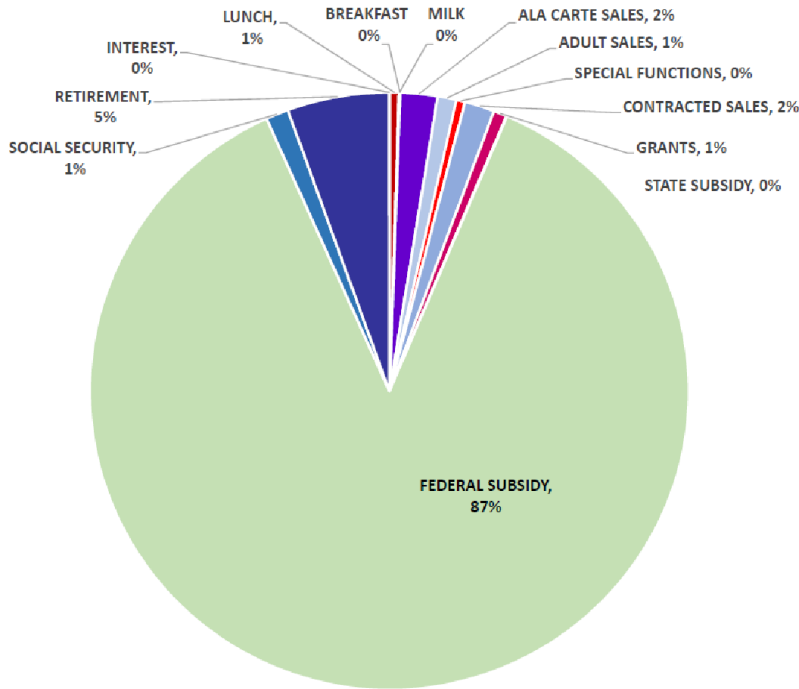
A comparison of the number of meals served last year is provided below with 2018-19 included as a “normal” year for comparison:

	Breakfasts Served	Lunches Served
2018-19	141,089	671,224
2020-21	468,676	667,233

Despite in-person attendance being very low through the 2021 school year, we maintained lunch participation levels and more than tripled breakfast participation.

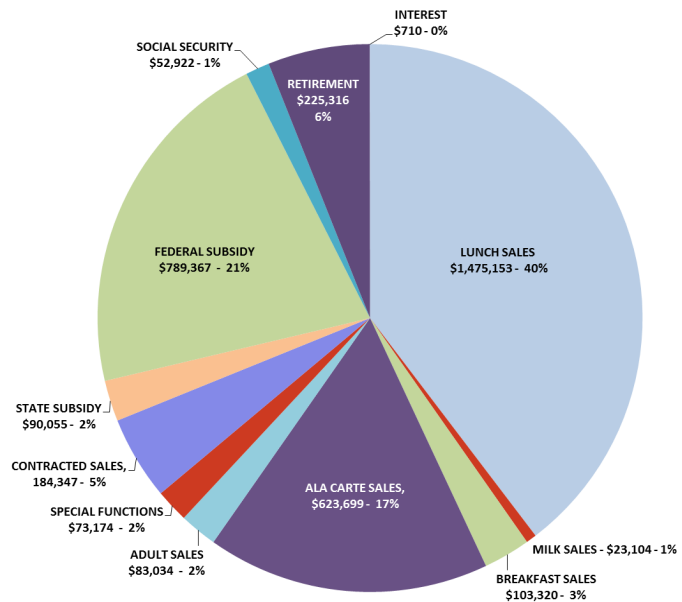
The funding from USDA helped to support families through a very uncertain and stressful time. It also helped our program offset pandemic related revenue shortfalls. In addition to student meal sales, this program also earns revenue through the sale of a la carte food items to students and staff, from catered special functions, and from contracted sales for charter schools and day cares. The pandemic negatively affected all of those revenue streams.

The charts on the following page illustrate revenue sources in 2021 as compared with a more traditional school year.



2021 REVENUES

TRADITIONAL REVENUES DISTRIBUTION



As a percentage of sales, Food Service Department expenses for the 2021 school year more closely follow our usual patterns but with pandemic related twists.

The program's largest expenses are labor and associated benefits. Because of operational changes such as simplifying the menus, using disposable service ware, not accepting cash in the school cafeterias, and secondary students attending in-person only on alternating days, we were able to not fill jobs that opened over the course of the year through normal attrition which accrued some savings. The school year ended with 14 part-time and 1 full-time positions not filled but avoiding impacting operations negatively.

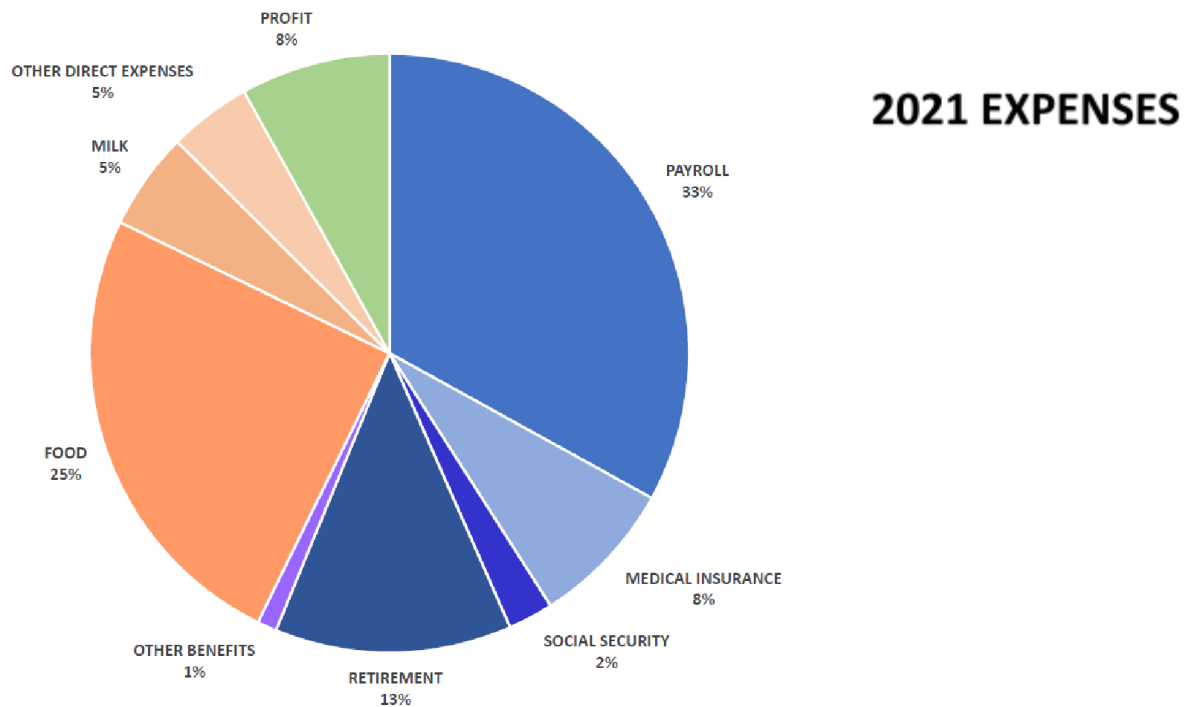
Our next largest expense is for food. In order to serve food safely and efficiently, we limited menu choices which helped to reduce waste and increase staff efficiency. That strategy, combined with effectively utilizing the USDA commodities program, helped us control food costs.

School nutrition programs receive an allowance from USDA to spend on food commodities such as whole meats, cheese, frozen and canned fruits, frozen vegetables, and fresh produce. The only cost to us is for storage and delivery. As many schools were unable to use all of their commodity allowances last year, we were able to request and receive additional funds. Our original allocation from USDA was \$248,000, and we ultimately used \$364,786 of USDA provided foods in the 2021 school year.

We purchased more milk than typical, reflecting the many, many gallons of milk that we handed out each week with the Meals for Home bags.

Other direct expenses included the costs of paper and cleaning supplies, repairs, transportation, uniforms, office supplies, auto insurance, postage, printing, travel, and point-of-sale support. The increase in other direct expenses mainly reflects the disposable service wares that were used in the cafeterias and the materials for packing meals for weekly pick-up.

The program’s major expense categories are depicted here as a percentage of sales:



Controlled program costs paired with the increased funding boost from USDA helped us end the 2021 school year with a fund balance surplus.

2022 & Fiscal Projections

The fiscal results for 2022 look even better. With most students back in school, and the USDA continuing to fund free meals for all students, we are maintaining high participation rates. Slightly more than 35% of

students take advantage of the free breakfasts offered each morning and more than 73% of students get lunch.

Participation rates for the various district buildings are shared here:

	Breakfast		Lunch	
	# of Meals/Day	% Participation	# of Meals/Day	% Participation
High School	945	43%	1,542	71%
Mt Nittany Middle	244	38%	487	77%
Park Forest Middle	200	28%	495	70%
Delta	72	26%	152	56%
Corl Street	56	23%	185	77%
Easterly Parkway	141	45%	221	71%
Ferguson Twp	110	38%	245	86%
Gray's Woods	131	35%	261	70%
Mt Nittany Elem	139	34%	290	71%
Park Forest Elem	121	29%	311	76%
Radio Park	96	25%	306	82%
Spring Creek	116	33%	266	77%

Further, the reimbursement rates that we receive for meals increased and now include both state and federal funds.

	Breakfast	Lunch
Average Revenue per Meal Pre-Pandemic (student price + state + federal) 2020	\$2.11	\$3.56
Avg Reimbursement (all federal) 2021	\$2.42	\$4.24
Avg Reimbursement (state + federal) 2022	\$2.63	\$4.58

A la carte sales and adult sales have rebounded from the very low levels of 2021, though not fully as compared to a “normal” year. Students are wisely choosing to get a free, full meal rather than just a snack or sandwich that would require payment and be classified as an a la carte sale.

Our department has not fully resumed catering services this year as supply and labor shortages are daily realities. The special functions revenue account also includes funds earned from the Memorial Field Concession Stand that we operated through the fall. We worked with the football booster club to use their parent volunteers in the operation and shared proceeds with them.

We are projecting strong contracted sales generated from Young Scholars Charter School. We do not operate their National School Lunch Program for them but do sell them meals for the program that they administer. Their students are also able to take advantage of meals funded by USDA, and so their participation is increased over past years.

Staffing has been a concern this year. All of the shifts in our kitchens are currently filled, however we have not been able to fully fill our floater positions. We are chronically unable to cover employee absences. We also have not added any extra employees to meet the increased work load created by the extra meals that we are serving. I am hesitant to create positions that may not be needed in the future if/when free meals are no longer available for all students. We have managed the tenuous labor situation by simplifying our menus, continuing some use of disposable service-ware, and allowing staff to work longer shifts. The Food Service Staff has risen to every challenge and have been amazing.



Purchasing food and supplies for the program has been very difficult this year. No vendors responded to a supply bid in the fall, citing the inability to project their costs. We have been purchasing paper goods under USDA's emergency procurement rules. We do have bid pricing for food, but manufactures are enacting force majeure clauses in the contracts, and price increases have been common. We have been able to absorb the increases thus far, and these costs as a percentage of sales look reasonably good.

These price increases are a direct result of the scarcity of product. Manufacturer shortages have been very common. We have been able to work through most of the issues by finding similar products from different manufactures or vendors. But, ordering food and supplies this year cannot be left to the last minute. There are always problems that need to be worked through before an order can be submitted. That said, colleagues in other parts of state and other states in the nation are having a much more difficult time than us. We are grateful for our vendors who are keeping us supplied.

To help with increased costs due to supply chain problems, the USDA has provided states with additional funds. Some of this money is going to the PA Department of Agriculture to purchase additional commodity items like cheese, applesauce, chicken strips, beef patties, and egg patties, which will be shared out to schools. The PA Department of Education (PDE) is also receiving \$34 million dollars that will be allocated to schools as cash assistance. All districts will receive at least \$5,000, and the remaining funds will be distributed based on district enrollment. We will receive these funds in April.

Strong program participation and reimbursement rates are allowing us to absorb price increases, and our program will end the year with a significant surplus. The projected financial statement for this year and a proposed budget for the 2023 school year are shared below.

	2022-23 BUDGET		2021-22 PROJECTED		2020-21 ACTUAL	
Lunch Price/Reimb Lunches Served	\$2.70 - \$2.95 - \$3.50 769,800		Free 885,000		Free 667,233	
Brkfst Price/Reimb Brkfst Served	\$1.50 - \$2.00 - \$2.25 209,000		Free 420,000		Free 468,676	
LUNCH SALES	\$ 1,849,000		\$ -		\$ 23,128	
MILK SALES	\$ 20,050		\$ 1,800		\$ 1,812	
BREAKFAST SALES	\$ 238,200		\$ -		\$ 974	
ALA CARTE SALES	\$ 685,000		\$ 425,000		\$ 91,395	
ADULT SALES	\$ 78,000		\$ 65,000		\$ 45,690	
SPECIAL FUNCTIONS	\$ 69,500		\$ 52,000		\$ 21,538	
CONTRACTED SALES	\$ 175,000		\$ 195,000		\$ 72,913	
GRANTS					\$ 32,769	
STATE SUBSIDY	\$ 113,275		\$ 140,000		\$ 1,428	
FEDERAL SUBSIDY	\$ 1,039,900		\$ 4,850,000		\$ 3,938,642	
SOCIAL SECURITY	\$ 69,200		\$ 63,000		\$ 55,488	
RETIREMENT	\$ 318,900		\$ 282,000		\$ 249,861	
INTEREST	\$ 50		\$ 70		\$ 47	
TOTAL INCOME	\$ 4,656,075		\$ 6,073,870		\$ 4,535,685	
		% SALES		% SALES		% SALES
PAYROLL	\$ 1,808,650	38.8%	\$ 1,658,700	27.3%	\$ 1,488,714	32.8%
MEDICAL INSURANCE	\$ 476,930	10.2%	\$ 422,000	6.9%	\$ 357,206	7.9%
SOCIAL SECURITY	\$ 138,400	3.0%	\$ 126,900	2.1%	\$ 110,132	2.4%
RETIREMENT	\$ 637,800	13.7%	\$ 564,000	9.3%	\$ 576,232	12.7%
OTHER BENEFITS	\$ 55,065	1.2%	\$ 49,850	0.8%	\$ 47,112	1.0%
TOTAL COST OF LABOR	\$ 3,116,845	66.9%	\$ 2,821,450	46.5%	\$ 2,579,396	56.9%
FOOD	\$ 1,573,750	33.8%	\$ 1,454,000	23.9%	\$ 1,125,081	24.8%
MILK	\$ 213,000	4.6%	\$ 290,000	4.8%	\$ 237,453	5.2%
OTHER DIRECT EXPENSES	\$ 317,350	6.8%	\$ 376,650	6.2%	\$ 200,557	4.4%
TOTAL EXPENSE	\$ 5,220,945	112.1%	\$ 4,942,100	81.4%	\$ 4,142,487	91.3%
OPERATING P/L	\$ (564,870)	-12.1%	\$ 1,131,770	18.6%	\$ 393,198	8.7%
DEPRECIATION	\$ 33,350		\$ 32,000		\$ 29,332	
PROFIT/LOSS	\$ (598,220)		\$ 1,099,770		\$ 363,866	

*excludes GASB 68/OPEB adjustments

We will end the 2022 school year with a healthy fiscal surplus, but that is not a long-term expectation.

The USDA waivers that provide for free school meals for all students expire at the end of the school year. Bi-partisan legislation to extend the program for another year, the Keeping School Meals Flexible Act, HR 6613, was introduced in the House Education and Labor Committee in early February. But, as there is no certainty that the legislation will move forward, I opted to budget assuming that we will return to the traditional format, with most families directly responsible for the cost of their children's meals.

The budget assumes stronger meal participation than pre-pandemic, but lower participation than we have seen with free meals for everyone. A memo recommending lunch prices for the 2023 school year follows this report and will need to be approved by the board. Given inflationary pressures that families are facing and the strong program surplus from 2022, we opted to keep lunch prices at the 2020 levels. I am recommending an increase in breakfast prices to reflect specific cost increases associated with those meals.



Negotiations to determine staff wages for the 2023 school year are not yet completed. The labor costs budgeted reflect that uncertainty. It is also still unclear what to expect for food and supply costs. The price list for foods that USDA will make available to schools for next year includes a 20% increase. Industry indicators are suggesting 20-30% price increases for food and supplies. After adjusting food and supplies costs to reflect the decrease in meal participation, we budgeted a 25% increase.

If meals are not free for all students and labor and supply costs increase as budgeted, a significant portion of the surplus will be utilized.

Finally, I would like to share that our program was reviewed by PDE, on behalf of USDA, for administrative compliance this year. Reviews are completed every five years to assess program administration, preparation and service of nutritious meals, the sale of competitive foods, use of program funds, program monitoring, and reporting and recordkeeping requirements. An off-site portion of the review was completed by answering questions and uploading documents to the PDE website. A field

advisor from the Department of Education visited schools in February to complete the on-site portion of the review.

At this time, one assessment area, resources management, has not yet been reviewed and closed by PDE. The other nine off-site assessments have been completed without any findings. The field advisor visited three elementary schools - Corl Street, Radio Park, and Spring Creek - and found no problems. She was very complimentary of the quality and variety of food we had available and of the friendliness and competence of our staff.

I was confident through the review as we always work hard to operate the program to meet administrative expectations and to exceed USDA's nutritional standards. And, our staff take a lot of pride in doing their jobs well and in taking great care of kids. It is nonetheless nice to have the review completed and to have it confirmed that we are running a solid program.

Thank you for the chance to share this update with you. I will be happy to answer any questions you have at the March 16 Finance Committee meeting or the March 21 Board Meeting.



MEMORANDUM

TO: Board of School Directors
 Robert J. O’Donnell, Superintendent

FROM: Megan Schaper, SNS
 Food Service Director

RE: Food Service Pricing for 2020-2021

DATE: March 14, 2022

The administration requests approval of the school meal price structure as listed below for the 2022-23 school year. This assumes that USDA will not continue to fund free meals for all students. These prices were used in the development of the Food Service Department budget.

None of the surrounding school districts have yet discussed their school meal prices for 2023. Pricing is included from the 2020 school year, the last year that schools charged students for meals.

	2020 Bald Eagle	2020 Penns Valley	2020 Bellefonte	2020 SCASD	2023 SCASD Proposed
% Fr/Red	42%	32%	30%	16%	
Elementary Lunch	\$2.30	\$2.35	\$2.40	\$2.70	\$2.70
MS Lunch	\$2.50-\$2.75		\$2.70	\$2.95	\$2.95
HS Lunch	\$2.50-\$2.75	\$2.60	\$2.70	\$3.50	\$3.50
Adult Lunch	\$3.60	\$3.35	\$3.50	+.75 per USDA regulation	Increase as required by USDA regulation
Elementary Breakfast	\$1.10	\$1.15	\$1.00	\$1.45	\$1.50
MS Breakfast	\$1.10	\$1.25	\$1.00	\$1.95	\$2.00
HS Breakfast	\$1.10	\$1.25	\$1.00	\$1.95	\$2.25
Milk	\$.50	\$.50	\$.60	\$.65	\$.65

Attachment H
Printing Services Presentation

State College Area School District

Printing Services

March 2022

PRINTING SERVICES FUND

The State College Area School District operates a centralized in-plant printing and mailing department to effectively and efficiently meet the reprographic and mailing needs of the District. The Printing and Mailing Services department (Printing Service) provides printing, lamination, mailing, and copier management services to approximately 1,300 faculty/staff and 6,800 students, in 15 locations, across 150 square miles. Printing costs are minimized through the use of state-of-the-art digital copiers, automated bindery equipment and experienced and specialized staff.

District departments budget for their estimated printing and copying needs as part of the annual budget review and approval process. Printing Services receives an average of 65 orders per day with approximately 80% of orders received via email. Printing Services jobs are costed based upon the time and material actually utilized to produce the work. Services are billed to the respective department budgets and revenue is credited to the Printing Services fund on a monthly basis.

The management of in-plant printing operations is currently contracted through Colonial Press. The convenience copiers have historically been the sole responsibility of Printing Services, however with the implementation of new convenience copiers, which include PaperCut software, the Information Technology Department has integrated these devices into their overall print device options. District copiers, combined with the copiers and printing presses in Printing Services, produce approximately **13.1 million copies per year.**

PRINTING SERVICES

Printing Services is located in the Panorama Village Administrative Building. The department employs two (2) employees with contracted management services provided through Colonial Press effective November 2019. The contract was amended in July 2020 to add order entry and desktop operations, upon the resignation of a part time employee. The staffing level has decreased from seven (7) FTE's in FY08 to the present staffing level while adding the District's daily metered and bulk mail processing.

The Printing Services department utilizes three (3) Konica Minolta (120/copy per minute) black/white digital presses and one (1) Konica Minolta color copier (65/copy per minute) copier to produce the District's copies. A 2-color offset press is used to produce large quantity printing, envelopes, letterhead and multi-color brand printing.

Replacement of the Konica Minolta devices is presented as an action item on the March 21, 2022 board agenda.

The department provides a variety of binding options which are performed separately from the copiers on specialized binding equipment. Types of binding include tape, coil, comb, stapling, and saddle stitch stapling.

Many print requests require various papers and binding specific to the teacher's instructional intent. Instructional print material accounts for 90% of print requests submitted, including bound booklets, padded tablets, notebook inserts, tests, daily worksheets and curriculum-based reproduction. The

balance is a mix of event programs, posters, envelopes, letterhead, carbonless forms, bulk mail flyers, etc.

The contract with Colonial Press expires in June 2023.

PRODUCTION DATA-PRINTING SERVICES

Print requests are submitted to Printing Services in the form of either a written print request or electronically via e-mail with a file attachment. Also, Printing Services provides the printing, variable data and bulk mailing for the yearly SCASD Real Estate Tax bills (including the supplemental tax rebate insert), the Homestead Exclusion Application, and the yearly Earned Income Tax bills.

Written print requests originate from teachers and paraprofessionals at the building level with the requested operations indicated on the Printing Services order form, with supervisor approval. All orders are processed into an electronic accounting database portal which costs all operations specific to the print requests. This data is summarized at the end of the month and used for charge-backs to the appropriate printing budget. If the printing is for Booster Clubs or PTOs, the charges are invoiced accordingly.

Services in Addition to Printing and Copying

Lamination and Bindery

Desktop Design and Layout

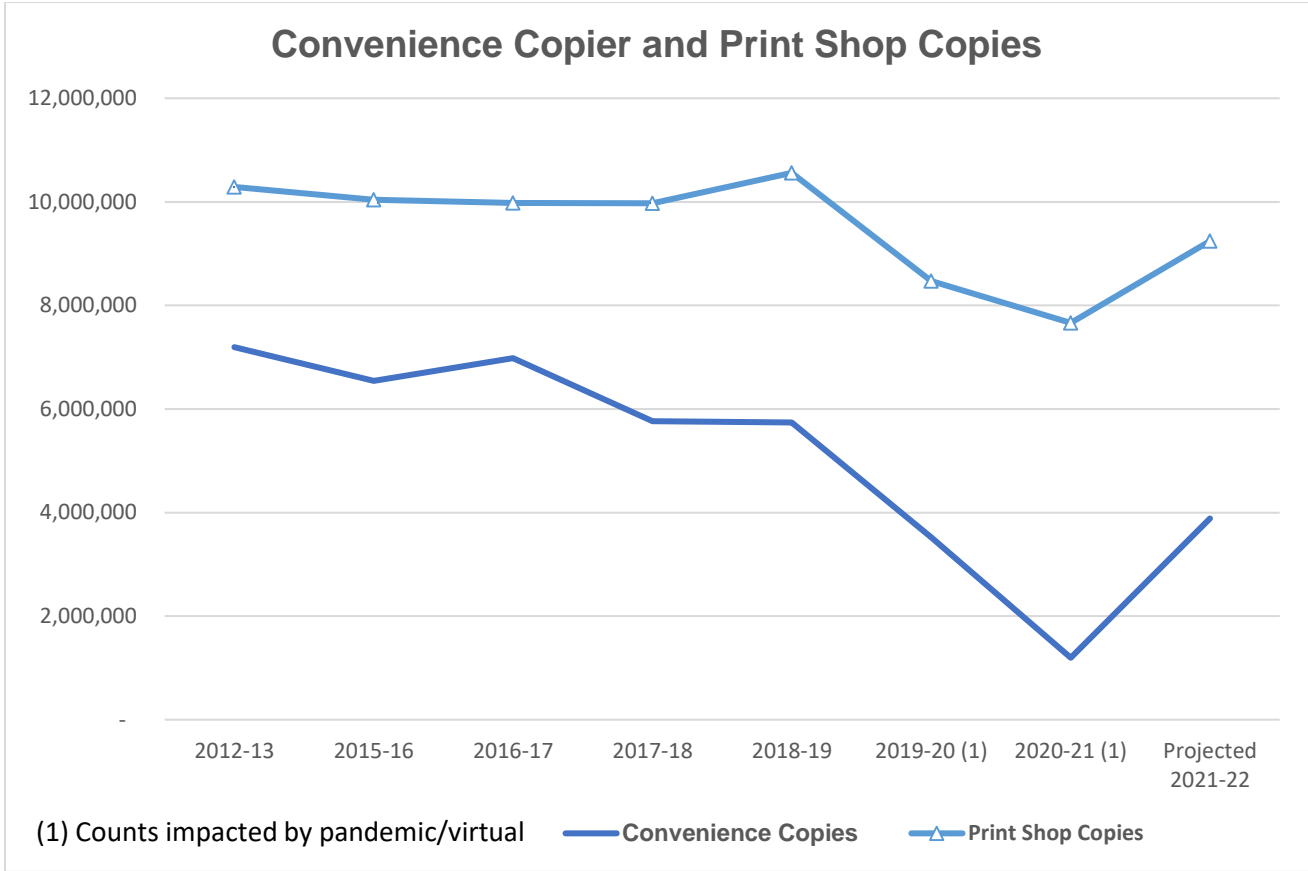
Variable Data/Bulk Mail Processing

Large Format Poster Printing

Daily District-wide USPS Mail and UPS Parcel Processing

Print requests declined from the start of the pandemic in March of 2020, and are still below the levels experienced in 2018-19 as indicated in the chart and graph below. Convenience copier volumes also declined during the pandemic, with the most notable declines in secondary buildings. Volumes continue to be much lower than pre-pandemic levels in 2021-22.

Fiscal Year	Print Orders	Print Shop Copies	Convenience Copier Copies	Total Feet of Lamination
2018-19	20,392	10,559,481	5,742,775	25,142
2019-20	16,390	8,469,329	3,523,074	35,654
2020-21	13,819	7,662,376	1,196,487	15,793
Projected 2021-22	16,740	9,241,407	3,888,103	31,865



The District encourages use of Printing Services as it provides the most efficient and cost-effective option.

State College Area School District
Printing Services – Financial Data

	2018-19	2019-20	2020-21	2021-22 Projection	2022-23 Budget
Salaries	\$ 180,933	\$ 145,501	\$ 86,185	\$ 85,110	\$ 88,380
Health	50,317	32,632	24,861	20,219	22,421
PSERS	61,988	42,096	30,632	29,738	31,163
Other Benefits	18,327	11,712	8,827	8,578	8,874
Purchased Service	12,622	85,124	110,890	111,957	112,315
Purchased Prop Services	163,590	117,294	99,309	101,726	84,522
Supplies/Equipment	125,368	112,934	60,276	103,538	123,762
Total Expense	\$ 613,145	\$ 547,294	\$ 420,979	\$ 460,866	\$ 471,437

Salary and benefits decreased related to the retirement of the Printing Services Manager in June 2019 and the resignation of a part-time employee responsible for order entry and desktop operations in July 2020. Purchased services increased related to contracting for both of these duties. Purchased property services decreased related to the reduction in lease expense with the implementation of Toshiba convenience copiers in October 2019.

Goals

- Streamline ordering process
- Continue competitive purchasing of supplies for cost reduction
- Educate district staff on how to reduce printing costs