

**2018-2019 BUDGET DEVELOPMENT TIMELINE
PA SCHOOL CODE/ACT 1**

Susquehanna Township School District

2018-2019 BUDGET DEVELOPMENT TIMELINE

- ❑ General Budget Development Information
- ❑ Presentations & Discussions
- ❑ Pathways to Completion
- ❑ Board Approvals & District Submissions

2018-2019 BUDGET DEVELOPMENT TIMELINE

GENERAL INFORMATION

- ❑ Requirements - PA Public School Code / Act 1
- ❑ Public Discussion & Review
- ❑ 10 Month Process – Sept. through June
- ❑ Final Adoption By June 30, 2018

2018-2019 BUDGET DEVELOPMENT TIMELINE PRESENTATIONS & DISCUSSIONS

☐ **Monthly Regular School Board Meetings**

- ☐ **September** – Act 1 Budget Development Timeline
- ☐ **October** – Presentation Preliminary Revenues (Local, State, Federal)
- ☐ **November** – Presentation Preliminary Expenditures (Object, Function)
- ☐ **December** – Comprehensive Presentation of Preliminary 18-19 Budget
 - ☐ Expenditures, Revenues, Surplus/Deficit, Consideration of Tax Increase
- ☐ **May** – Comprehensive Presentation of Proposed Final 18-19 Budget

☐ **Series Finance Committee Meetings**

2018-2019 BUDGET DEVELOPMENT TIMELINE

2 PATHWAYS TO COMPLETION

- Act 1 – Cap On Permissible Real Estate Tax Increase**
- 2018-2019 Act 1 Base Index Published – Sept. 1, 2017**
- 2017-2018 Act 1 Base Index – 2.5%**

- Directional School Board Decision**
 - Budget Approval At or Below Act 1 Base Index**
 - (PDE Certification Not To Exceed)

 - Budget Approval Above Act 1 Base Index**
 - (PDE Application for Exceptions)

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

Budget Approval Process At or Below Act 1 Base Index

- December 15, 2017 – File Sterling Act Tax Credit Data
- December 30, 2017 – Homestead/Farmstead Exclusion Notice To Property Owners (Due to DC Tax Assessment Office **3/1/18**)
- January Regular School Board Meeting – Adopt Opt Out Resolution**
 - (Must be Adopted No Later than **1/26/2018**)
- January 31, 2018 – Submit Opt Out Resolution & Proposed Real Estate Tax Increase Rate to PDE

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

- ❑ **Budget Approval Process At or Below Act 1 Base Index (Cont'd)**
 - ❑ **May Regular School Board Meeting – Adopt Proposed Final Budget**
 - ❑ Approve Resolution Authorizing Display & Advertisement
 - ❑ Adopted Proposed Final Budget Must Be on PDE-2028 Form
 - ❑ **Day Following May Regular School Board Meeting**
 - ❑ Make Proposed Final Budget Available for Public Inspection (20 days before final adoption)
 - ❑ **Advertise Intent to Adopt Final Budget** (10 days before final adoption)
- ❑ **May 31, 2018 – Submit PDE Certification of Use of PDE-2028**

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

- ☐ Budget Approval Process At or Below Act 1 Base Index (Cont'd)**
 - ☐ June Regular School Board Meeting – Adopt Final Budget**
 - ☐ Adopted Final Budget Must Be on PDE – 2028**
 - ☐ June 30, 2018 – Adopt Final Budget**
 - ☐ July 15, 2018 – Submit Adopted Final Budget (PDE-2028) to PDE**

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

- ❑ **Budget Approval Process Above Act 1 Base Index (Additional Action)**
 - ❑ **December Regular School Board Meeting – Adopt Proposed Preliminary Budget**
 - ❑ Approve Resolution Authorizing Display & Advertisement
 - ❑ Adopted Proposed Preliminary Budget on PDE-2028 Form
 - ❑ **Day Following December Regular School Board Meeting**
 - ❑ Make Proposed Preliminary Budget Available for Public Inspection
 - ❑ (20 days before **Preliminary** Adoption) Public Inspection by **1/26/18**
 - ❑ Advertise **Intent to Adopt Preliminary Budget**
 - ❑ (10 days before **Preliminary** Adoption) Advertise Intent to Adopt by **2/5/18**

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

- ❑ **Budget Approval Process Above Act 1 Base Index (Cont'd)**
 - ❑ **January Regular School Board Meeting – Adopt Preliminary Budget**
 - ❑ Adopt Resolution **Approving** Preliminary Budget & **Authorizing** Referendum Exception
 - ❑ Adopted Preliminary Budget Must Be on PDE-2028 Form
 - ❑ February 14, 2018 – Adopt Preliminary Budget
 - ❑ February 19, 2018 – Submit Preliminary Budget & Proposed Tax Increase to PDE – PDE-2028 Form
 - ❑ March 1, 2018 – Referendum Exception Application Must Be Filed (Approval Request)

2018-2019 BUDGET DEVELOPMENT TIMELINE BOARD APPROVALS & DISTRICT SUBMISSIONS

- ❑ **Budget Approval Process Above Act 1 Base Index (Cont'd)**
 - ❑ **Tax Rate Increases above Act 1 Exceptions Level**
 - ❑ **District can place question on the ballot seeking voter approval of increase in excess of the PDE approved level (Primary Election).**
 - ❑ **Submission to County Election Officials**
 - ❑ March 16, 2018 if applied for PDE Exceptions
 - ❑ **Submission to County Election Officials**
 - ❑ March 26, 2018 if not applied for PDE Exceptions

Oslwen C. Anderson, Jr.

Business Manager

Susquehanna Township School District

2579 Interstate Drive

Harrisburg, PA 17110