

BUDGET ADOPTION TIMELINE – POTENTIAL USE OF EXCEPTIONS  
2022-23

November 17, 2021	Finance/Budget Committee	<ol style="list-style-type: none"> <li>1. Committee to receive final financial information for 2020-21 and projection information for 2021-22.</li> <li>2. Formulate guideline recommendations for 2022-23 budget development</li> </ol>	Not a requirement of Act, but practically necessary to meet the accelerated timeline; traditional and important part of SYCSD budget process
December 2, 2021	Regular Board meeting	<ol style="list-style-type: none"> <li>1. Preliminary budget document review with the board</li> <li>2. Board to authorize administration to make preliminary budget available for public inspection.</li> <li>3. Board to authorize notice of intent to adopt 2022-23 preliminary budget <b>or</b> Board to adopt a resolution indicating they will not raise taxes above the index (opt-out resolution).</li> </ol>	Preliminary budget must be available on PDE form to public at least 20 days prior to adoption; this is very accelerated timing, but necessary to fit law pivot points. Notice of intent to adopt preliminary budget must be made 10 days prior to adoption. Either preliminary budget must be made available for public inspection or resolution indicating the Board will not raise taxes above the index must be made no later than January 27, 2022.
January 20, 2022	Regular Board Meeting	<ol style="list-style-type: none"> <li>1. Administration to review preliminary budget with board</li> <li>2. Board to approve tax increase request to submit to PDE</li> <li>3. Board to adopt preliminary budget</li> <li>4. Board to review, authorize advertising, and approve advertising of exception request filings</li> <li>5. Make changes, if any, to tax collector compensation</li> </ol>	Board must approve preliminary budget by January 27, 2022 for public display with adoption by February 16, 2022. Secretary must file preliminary budget and rate increase request to PDE by February 21, 2022. Deadline to file for PDE exceptions is February 24, 2022.
February 17, 2022	Regular Board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> </ol>	
Tentatively: March 15, 2022	Finance/Budget meeting	<ol style="list-style-type: none"> <li>1. Tentative meeting to discuss budget for proposed adoption at April board meeting.</li> </ol>	
March 17, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information on updates and receive public comment on the budget.</li> </ol>	
April 14, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> <li>2. Board to review PDE determination on exception filings</li> <li>3. Board to approve proposed budget.</li> <li>4. Board to authorize public notice and availability of final budget for inspection.</li> </ol>	Assumes no referendum activity. There needs to be 30 days between proposed and final adoption.
May 19, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> <li>2. Board to adopt final budget.</li> <li>3. Board to set tax levy.</li> </ol>	Deadline for adoption of the final budget is June 30, 2021. The April board meeting is on the second Thursday so that there are 30 days between the April and May board meeting. The May board meeting was not moved due to graduation.

BUDGET ADOPTION TIMELINE – RESOLUTION TO STAY WITHIN INDEX  
2022-2023

November 17, 2021	Finance/Budget Committee	<ol style="list-style-type: none"> <li>1. Committee to receive final financial information for 2020-21 and projection information for 2021-22.</li> <li>2. Formulate guideline recommendations for 2022-23 budget development</li> </ol>	Not a requirement of Act, but practically necessary to meet the accelerated timeline; traditional and important part of SYCSD budget process
December 2, 2021	Regular Board meeting	<ol style="list-style-type: none"> <li>1. Board to adopt a resolution indicating they will not raise taxes above the index of 4.2%.</li> </ol>	Resolution indicating the Board will not raise taxes above the index must be made no later than January 27, 2022. <u>This year the resolution may be approved at either the December or January meeting.</u> (Must submit resolution to PDE by February 1, 2022, if approved.)
January 20, 2022	Regular Board meeting	<ol style="list-style-type: none"> <li>1. Administration to review 2022-23 budget information with board.</li> <li>2. Make changes, if any, to tax collector compensation</li> </ol>	Not a required step of the Act
February 17, 2022	Regular Board meeting	<ol style="list-style-type: none"> <li>1. Administration to review 2022-23 budget information with board and receive public comment on the budget.</li> </ol>	Not a required step of the Act
Tentatively: March 15, 2022	Finance/Budget meeting	<ol style="list-style-type: none"> <li>1. Tentative meeting to discuss budget for proposed adoption at April board meeting.</li> </ol>	
March 17, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> </ol>	Not a required step of the Act
April 14, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> <li>2. Board to approve proposed budget.</li> <li>3. Board to authorize public notice and availability of final budget for inspection.</li> </ol>	Assumes no referendum activity. There needs to be 30 days between proposed and final adoption.
May 19, 2022	Regular board meeting	<ol style="list-style-type: none"> <li>1. Board to review budget information updates and receive public comment on the budget.</li> <li>2. Board to adopt final budget.</li> <li>3. Board to set tax levy.</li> </ol>	Deadline for adoption of the final budget is June 30, 2021. The April board meeting is on the second Thursday so that there are 30 days between the April and May board meeting. The May board meeting was not moved due to graduation.