

MEMORANDUM

**To:** Matt Malinowski, Director of Business Affairs  
**From:** Justin M. O’Donoghue, Esquire  
**Date:** September 9, 2013  
**CC:** Dr. Natalie Thomas, Superintendent, Kenneth A. Roos, Esquire  
**Re:** 2014-15 Budget Timeline

This Memorandum contains the 2014-15 Budget Timeline, with all necessary Board actions scheduled for the Board’s regular legislative meetings, with the exception of the adoption of the Proposed Final Budget, which is proposed to be acted upon at a special meeting on May 6, 2014, following the Budget Hearing. That special meeting will need to be advertised.

| DATE  | TYPE OF EVENT                      | DESCRIPTION   |
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| <i>Act 1 or School Code deadlines in italics</i>  |                                    |   |
| December 13, 2013   | Certification                      | Deadline for school boards to certify to PDE the amount of tax credits due for residents who pay taxes on salaries, wages, commissions or other compensation to Philadelphia.   |
| December 31, 2013<br><i>Act 1 deadline – 60 days before deadline for Homestead/Farmstead Applications</i> | Notice                             | Deadline for school districts to send notice by first class mail to the owners of each parcel of residential property regarding homestead and farmstead applications – can be limited to owners of properties who are not currently receiving the exclusion or whose exclusion is set to expire.                        |
| January 7, 2013   | <b>Committee Meeting</b>           | Preliminary Budget Reviewed at Business Affairs   |
| January 14, 2014<br><i>Act 1 deadline – at least 110 days prior to primary election</i>                   | <b>BOARD ACTION - IF NECESSARY</b> | Last regularly scheduled legislative meeting before the deadline to adopt a resolution indicating that the school board will not raise taxes by more than the index.<br><br>Last regularly scheduled legislative meeting before the deadline to make the proposed preliminary budget proposal available for inspection. |
| January 15, 2014  | Submission – if                    | If a resolution indicating that the taxes will not be raised by more than the index was adopted, then   |

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| <i>Act 1 deadline – Within 5 days of adoption</i>  | necessary   | this is the deadline for submission of information regarding the proposed tax rate increase to PDE along with a copy of the resolution.  |
| January 22, 2014<br><i>Act 1 deadline – at least 20 days prior to adoption of preliminary budget</i> | Allow Inspection                                    | Deadline to make the preliminary budget proposal available for inspection, unless the school board has adopted a resolution certifying that the school board will not increase taxes in excess of the index.                           |
| January 31, 2014<br><i>Act 1 deadline – at least 10 days prior to adoption of preliminary budget</i> | Public Notice                                       | Deadline for school boards to give public notice of intent to adopt the preliminary budget proposal, unless the school board has adopted a resolution certifying that the school board will not increase taxes in excess of the index. |
| February 11, 2014<br><i>Act 1 deadline – 90 days prior to primary election</i>                       | Adopt Preliminary Budget<br><br><b>BOARD ACTION</b> | School board will adopt Preliminary Budget Proposal and authorize the filing for exceptions, if necessary.   |
| February 12, 2014<br><i>Act 1 deadline – 85 days prior to primary election</i>                       | Submission  | If the preliminary budget proposal includes an increase of any tax levied for or in support of the public schools, then this is the deadline for school districts to submit tax information to PDE                                     |
| February 27, 2014<br><i>Act 1 deadline – at least one week prior to seeking exceptions</i>           | Public Notice                                       | Deadline for school districts to advertise their intent to seek exception(s) to referendum – in one newspaper of general circulation and on website.   |
| April 2, 2014  | <b>Committee Meeting</b>                            | Review 2014-15 budget  |
| March 1, 2014  | Submission  | Deadline for property owners to submit homestead/farmstead applications.   |
| March 4, 2014  | <b>Committee Meeting</b>                            | Review of impact to budget from Governor’s Budget  |
| March 6, 2014<br><i>Act 1 deadline – 75 days</i>   | Submission  | Deadline for PDE to inform school districts whether proposed tax increase exceeds the index.   |

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| <i>prior to primary election</i>   |                                     | Deadline to submit exceptions to PDE.  |
| March 11, 2014<br><i>Act 1 deadline – 60 days prior to primary election</i>            | <b>BOARD ACTION, IF NECESSARY</b>   | Last regularly scheduled legislative meeting before the deadline to adopt a referendum question seeking to raise the tax rate by more than the index. This meeting pre-dates the deadline for PDE to rule on exceptions.   |
| March 21, 2014<br><i>Act 1 deadline – 60 days prior to primary election</i>            | Submission                          | If no exceptions are requested from PDE, or if the exceptions requested, even if granted, would require raising the tax rate by more than the index, then this is the deadline for the school district to: (1) adopt a referendum question seeking voter approval to increase the rate of taxes by more than the index and (2) submit the question to the board of elections in each county in which the school district is located. |
| March 26, 2014<br><i>Act 1 deadline – 55 days prior to primary election</i>            | Notice                              | Deadline for PDE to rule on exceptions.  |
| March 31, 2014<br><i>Act 1 deadline – 50 days prior to primary election</i>            | Submission                          | If exceptions are denied, then this is the deadline for the school district to: (1) adopt a referendum question seeking voter approval to increase the rate of taxes by more than the index and (2) submit the question to the board of elections in each county in which the school district is located.  |
| May 1, 2014  | Notice                              | Deadline for PDE to notify school districts of the amount of Property Tax Reduction Allocation.<br><br>Deadline for county assessors to submit report to school districts.   |
| May 6, 2014  | Hearing                             | Budget hearing   |
| May 6, 2014<br><i>School Code deadline – at least 30 days prior to budget adoption</i> | Adoption<br><br><b>BOARD ACTION</b> | School board will adopt the proposed final budget.<br><br><b>This is a special meeting and must be advertised.</b>   |

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| May 20, 2014  | Election                                | Primary Election   |
| May 20, 2014<br><i>School Code deadline – at least 20 days prior to budget adoption</i>   | Allow Inspection                        | Deadline to allow inspection of the proposed final budget.   |
| May 30, 2014<br><i>School Code deadline – at least 10 days prior to budget adoption</i>   | Public Notice                           | Deadline to give notice of intent to adopt the final budget.   |
| June 10, 2014<br><i>School Code and Act 1 deadlines- June 30, 2014</i>                    | Adopt Budget<br><br><b>BOARD ACTION</b> | School board will the adopt final budget for the 2014-15 fiscal year, the tax levy for 2014-15 fiscal year and the Homestead/Farmstead Exclusions for 2014-15 fiscal year. |
| June 25, 2014<br><i>School Code deadline – within 15 days after final budget adoption</i> | Submission                              | Deadline for school boards to file copy of the 2014-15 budget with PDE.  |