

MEMORANDUM

**To:** Matt Malinowski, Director of Business Affairs  
**From:** Justin M. O’Donoghue, Esquire  
**Date:** September 7, 2012  
**CC:** Dr. Darlene Davis, Superintendent, Kenneth A. Roos, Esquire  
**Re:** Customized 2013-14 Budget Timeline

This Memorandum contains the 2013-14 Budget Timeline, with all necessary Board actions scheduled for the Board’s regular legislative meetings.

DATE	TYPE OF EVENT	DESCRIPTION
<i>Act 1 or School Code deadlines in italics</i>		
December 14, 2012	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, 2012 <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 8, 2013 <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.  Last regularly scheduled legislative meeting before the deadline to make the proposed preliminary budget proposal available for inspection.
January 14, 2013 <i>Act 1 deadline – Within 5 days of adoption</i>	Submission – if necessary	If a resolution indicating that the taxes will not be raised by more than the index was adopted, then this is the deadline for submission of information regarding the proposed tax rate increase to PDE along with a copy of the resolution.

January 23, 2013 <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.
February 1, 2013 <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 12, 2013 <i>Act 1 deadline – 90 days prior to primary election</i>	Adopt Preliminary Budget  <b>BOARD ACTION</b>	School board will adopt Preliminary Budget Proposal and authorize the filing for exceptions, if necessary.
February 25, 2013 <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 28, 2013 <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.
March 1, 2013	Submission	Deadline for property owners to submit homestead/farmstead applications.
March 7, 2013 <i>Act 1 deadline – 75 days prior to primary election</i>	Submission	Deadline for PDE to inform school districts whether proposed tax increase exceeds the index.  Deadline to submit exceptions to PDE.
March 12, 2013 <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 22, 2013	Submission	If no exceptions are requested from PDE, or if the exceptions requested, even if granted, would

<i>Act 1 deadline – 60 days prior to primary election</i>		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 27, 2013 <i>Act 1 deadline – 55 days prior to primary election</i>	Notice	Deadline for PDE to rule on exceptions.
April 1, 2013 <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.
April 30, 2013	Allow	Budget Hearing at 7:00pm at District Office
May 1, 2013	Notice	Deadline for PDE to notify school districts of the amount of Property Tax Reduction Allocation.  Deadline for county assessors to submit report to school districts.
May 7, 2013 <i>School Code deadline – at least 30 days prior to budget adoption</i>	Adoption  <b>BOARD ACTION</b>	School board will adopt the proposed final budget.
May 21, 2013	Election	Primary Election
May 22, 2013 <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 31, 2013 <i>School Code deadline – at least 10 days prior to</i>	Public Notice	Deadline to give notice of intent to adopt the final budget.

<i>budget adoption</i>		
<p>June 11, 2013</p> <p><i>School Code and Act 1 deadlines- June 28, 2013</i></p>	<p>Adopt Budget</p> <p><b>BOARD ACTION</b></p>	<p>School board will the adopt final budget for the 2013-14 fiscal year, the tax levy for 2013-14 fiscal year and the Homestead/Farmstead Exclusions for 2013-14 fiscal year.</p>
<p>June 26, 2013</p> <p><i>School Code deadline – within 15 days after final budget adoption</i></p>	<p>Submission</p>	<p>Deadline for school boards to file copy of the 2013-14 budget with PDE.</p>