

Pine-Richland School District

Routine Operations

Routine Operation	General Fund Budget Preparation 16-17 - * 1st and 3rd Mondays
Committee Members	Dana Siford (Director of Financial & Operational Services), Senior Leadership Team, Administrative Team, Building & Department Secretaries
Overview	Under the requirements of Act 1 of 2006, the Taxpayer Relief Act, the general fund budget process must follow a list of prescribed deadlines. The general fund budget preparation process must comply with these required timelines. Involvement from all areas within the school district is necessary to ensure accurate information is used in budget development.

Task	Start	End	Completed	Person(s) Responsible	Notes
Pro-forma long range budget model	June	August	X (8/21/2015)	Dana Siford	Email the most recent version of the long range budget model to Public Financial Management (PFM). As this is a proprietary document, PFM is responsible for setting up the pro-forma for the next budget cycle. The figures should agree to the most recent final general fund budget (PDE 2028).
Pro-forma building and department spreadsheets	June	September	X (9/22/2015)	Dana Siford	This includes changing the header dates and moving the most recent budget approved to the previous year column.
Download budget time line, base index & adjusted index from the PA Department of Education website	September	September	X	Dana Siford	2016-2017 Base: 2.4% 2016-2017 Adjusted: 2.8%
Establish time line of board approval dates and required advertisement dates	September	September	X	Dana Siford, Dr. Miller	
Email most recent capital projects plan to Administrators for Review	September	September	X (9/22/2015)	Dana Siford	
Insert prior year actual expenditures for each building and department spreadsheet	September	September	X (9/25/2015)	Dana Siford & Rachel McCarthy	Typically, we provide a 3-year actual expenditure history. This step cannot be completed until

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					all year end-audit entries have been posted for the prior year. Remove the oldest column of actual expenditures and insert a column for the actual expenditures from the previous year.
Insert actual revenue amount for prior year into Budget Revenue Worksheet	September	September	X (9/23/2015)	Dana Siford & Rachel McCarthy	
Email building & department spreadsheets to appropriate personnel for updating	September	October	X (9/25/2015)	Dana Siford, Administrative Team, Building and Department Secretaries	Discussed at administrative team meeting - 9/25/2015 Due date - 12/1/2015
Meetings are scheduled for building and department administrators with Director of Buildings and Grounds to review capital improvements/projects (current & future)	Early October	Mid October	X	Building and department administrators and Gary Zang	Gary Zang contacted building principals and athletic director via email on 9/24/2015 to schedule meetings
Obtain price quotes for capital improvements/projects based on building and department meetings	Mid October	Late October	X	Gary Zang	
Draft capital projects plan	End of October	November	in process	Dana Siford, Gary Zang	
Update long range budget model	October	November	in process	Dana Siford, Dr. Miller	
Sterling Act Tax Credit	December 1	December 15		Dana Siford, Dr. Miller, Keystone Collections Group	This is a report required by PDE to report any residents in the community paying tax on compensation imposed by Philadelphia under the Sterling Act. The School District must certify the amount of tax credits from the prior year. This information comes from the earned income tax collector.

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Present draft capital funding plan to Board Finance Committee	December	December		Dana Siford, Dr. Miller, Board Finance Committee	
Present draft long range budget model & PDE 2028 to Board Finance Committee	December	December		Dana Siford, Dr. Miller, Board Finance Committee	This would be the first draft of the proposed preliminary budget
Homestead notice	December 1	December 31		Dana Siford, Dr. Miller, AIU	The school district must notify property owners not currently approved as a homestead property & provide the application. This mailing is typically coordinated and done through the AIU.
Advertise Proposed Preliminary Budget and intent to file for Referendum Exceptions or submit resolution not to exceed adjusted index - due 1/7/2016	Mid-December	Mid-January		Dana Siford, School Board Secretary	Must be advertised at least one time at least 10 days prior to preliminary budget adoption (tentatively 12/14/2015)
Proposed Preliminary Budget - public display/review	Mid-December	Mid-January		Dana Siford, Dr. Miller, School Board	20 days prior to preliminary budget adoption; Planning meeting in January (tentative date - 12/14/2015)
Prepare first draft of personnel budget by employee	December	February		Dana Siford, Kim Pawlishak	
Proposed Preliminary Budget - approval	January	January		Dana Siford, Dr. Miller, School Board	Planning meeting in January (tentative date - 1/18/2016)
Review updated building and department spreadsheets with SLT	January	February		SLT	
Mail Certification of Use of PDE 2028 & submit PDE 2028 electronic file	Late January	2/1/2016		Dana Siford	Due: 2/1/2016
File for Referendum Exceptions	February	2/11/2016		Dana Siford, Dr. Miller	Due: 2/11/2016
Proposed Final Budget - public review	April	May		Dana Siford, Dr. Miller, School Board	Regular meeting in April (tentative date - 5/2/2016)

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Advertise Proposed Final Budget	April	Early June		Dana Siford, School Board Secretary	Must be advertised at least one time at least 10 days prior to final budget adoption - per school code, must be in two papers of circulation (tentatively no later than 5/25/2016)
Prepare Homestead/Farmstead Calculation & Resolution	May	May		Dana Siford	
Homestead/Farmstead Resolution - approval	Early June	Early June		Dana Siford, School Board	Planning meeting in June (tentative date - 6/6/2016)
Proposed Final Budget -- approval	Early June	Early June		Dana Siford, Dr. Miller, School Board	Planning meeting in June (tentative date - 6/6/2016)
Notify Tax Collectors of approved millage rate, tax rates and homestead resolution	Immediately following budget approval	Immediately following budget approval		Dana Siford	
Upload copy of final budget document to EMMA database	Immediately following budget approval	Immediately following budget approval		Dana Siford	requirement for municipal securities, send confirmation of upload to PNC Capital Markets
Upload detailed line item budget in accounting software	Mid June	Late June		Dana Siford	
Submit PDE 2028 electronic file	Mid June	Due by July 15		Dana Siford	Must also mail signature page to PDE & email PDF copies to Senate and House of Representatives. Must also email a copy of the annual tax level board motion to PDE for their files.
Email building & department spreadsheets to appropriate personnel for informational purposes	Mid June	Mid July		Dana Siford, Administrative Team, Building and Department Secretaries	

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