

WCSD
2016-2017 Budget Adoption
Detailed Timeline
1.25.16

Actual # Days Prior to Primary Election	Date to be Completed	Description of Activity to be completed
	11/9/2015 BOARD MEETING	Superintendent conducts an internal review and comparison of the budget, reviewing prior year's actuals against the approved budget, and presents to the Board of School Directors the comparison of the rough-cut budget outlining estimated revenues, expenditures, and associated assumptions used in developing the estimates. Board Policy 4020.2
	11/16/2015 COMMITTEE	Budget Discussion as needed
	12/7/2015 ORGANIZATION MEETING BOARD MEETING	Budget Discussion as needed
	12/21/2015 COMMITTEE SPECIAL BOARD MEETING	Board in partnership with the Superintendent refines goals based on rough-cut budget. Board Policy 4020.2
	1/4/2016 SPECIAL BOARD MEETING (IF NOT ON 12/14 OR 12/21)	Board directs Board Secretary to Advertise Public Notice of Intent to approve the 2016-2017 Proposed Preliminary Budget at the January 25, 2016 Special Board meeting. Must be done 10 days in advance or no later than 1/15/2016 OR adopt resolution that the district with not raise the rate of any tax by more than its index. Deadline to give Public Notice is 1/17/16 but must be 10 days prior to Proposed Preliminary Budget adoption (Deadline to adopt is 1/27/16).
110	1/7/2016	School District to make 2016-2017 Proposed Preliminary Budget available for public inspection (on or before January 7) unless resolution adopted pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index. 110.00 days before the Primary Election. Section 311©; 311(d)(1) - DEADLINE IS 1/7/16 OR 110 DAYS PRIOR TO PRIMARY ELECTION
	1/11/2016 BOARD MEETING	Budget discussion as necessary.
	1/12/2016	If resolution adopted, School District deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education. Section 311(d)(2).
	1/25/2016 COMMITTEE MTG SPECIAL BOARD MTG	Budget discussion as necessary. * Map timeline * Discuss deliverables
	2/8/2016 BOARD MEETING	Budget discussion as necessary.
	2/29/2016 COMMITTEE MTG	Business Administrator conducts Budget Workshops with the Board Finance committee to review projected revenues, line item expenditures, and staffing and requests for new programs, services or personnel. Board Policy 4020.2 * Discuss 5 & 7 Year plans for Technology, Textbooks and Buildings & Grounds. * Discuss Adds and Cuts - Preliminary listing
	3/14/2016 BOARD MEETING	Provide Board with update on Budget progress.
	3/28/2016 COMMITTEE MTG	Business Administrator conducts Budget Workshops with the Board Finance committee to review projected revenues, line item expenditures, and staffing and requests for new programs, services or personnel. Board Policy 4020.2 * Recommendations provided to board from Administration on potential adds/cuts. * Board provides guidance to Administration on Adds/Cuts. Vote on Adds/Cuts (?)

	4/11/2016 BOARD MEETING	Budget discussion if necessary.
	4/25/2016 COMMITTEE MTG	Superintendent prepares and presents a Proposed Budget to the Finance Committee. Board Policy 4020.2 Business Administrator conducts Budget Workshops with the Board Finance committee to review projected revenues, line item expenditures, and staffing and requests for programs, services or personnel. Board Policy 4020.2 Discussion on Adds/Cuts, as necessary.
	4/26/2016	GENERAL PRIMARY ELECTION
	5/9/2016 BOARD MEETING	Budget discussion if necessary. Approve Proposed Final Budget if completed. Board Finance Committee recommends Proposed School Budget to the Board of School Directors. Board Policy 4020.2 Approve the 2016-2017 Proposed Final Budget and mail Certification of use of PDE 2028 to the Dept of Ed. Section 687 (a)(1) School Board authorizes Administration to advertise of its intent to approve the Final Budget at the 6/20/16 special board meeting * Proposed Final Budget must be submitted no later than May 31, 2016
	5/16,17 or 18 SPECIAL BOARD MTG	If Board does not adopt Proposed Final Budget at 5/9/16 board meeting.
Days Before Final 24	5/20/2016	Make 2016-2017 Proposed Final Budget available for public inspection on PDE - 2028. Section 312 (c) * Due 20 days prior to final budget adoption deadline.
19	5/25/2016	School District advertises to offer public notice of its intent to adopt the 2016-2017 Final Budget. Section 312 (c); Section 687(a)(2)(i) * Due 10 days prior to final budget adoption date.
	5/31/2016 COMMITTEE MTG	Budget discussion at committee.
	6/13/2016 BOARD MEETING	Adopt Final Budget. Section 312 (a) Adopt resolution for homestead/farmstead exclusion. Section 505 (a)(4) Tax Structure and resource allocation resolution. Annual resolution for Act 1 (installment payments) * Annual deadline is June 30th. Board of School Directors adopts Final School Budget and certifies that the Final Budget complied with the requirements of Section 687 of the School Code. Board Policy 4020.2
	6/27/2016 COMMITTEE MTG SPECIAL BOARD MTG	Adopt Final Budget. Section 312 (a) IF NOT DONE ON 6/13/16 Adopt resolution for homestead/farmstead exclusion. Section 505 (a)(4) Tax Structure and resource allocation resolution. Annual resolution for Act 1 (installment payments) * Annual deadline is June 30th. Board of School Directors adopts Final School Budget and certifies that the Final Budget complied with the requirements of Section 687 of the School Code. Board Policy 4020.2
	7/15/2016	School District deadline to submit 2016-2017 Final Budget to Department of Education on PDE form 2028. Section 687 (b)

Timeline for Events Related to 2016-2017 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except
Philadelphia City SD, Pittsburgh SD and Scranton SD

Date	Description	Section
September 1, 2015 <i>(annual deadline)</i>	Department of Education publishes the 2016-2017 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2015 <i>(annual deadline)</i>	Department of Education notifies school districts of their 2016-2017 adjusted index.	Section 313(2)
December 8, 2015 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 15, 2015 <i>(annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2014 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2014 calendar year.)	Sections 503(b)(2); 324(2)
January 1, 2016 <i>(60 days prior to March 1 application deadline)</i>	School Districts send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions and deadline to apply.	Section 341(b)
January 7, 2016 <i>(110 days prior to primary election)</i>	School district deadline to make 2016-2017 proposed preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 12, 2016 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education.	Section 311(d)(2)
January 17, 2016 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2016-2017 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2016-2017 Budget Process

Date	Description	Section
January 22, 2016 (10 days after receipt of resolution)	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2016-2017 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
January 27, 2016 (90 days prior to primary election)	School district deadline to adopt the 2016-2017 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 1, 2016 (85 days prior to primary election)	School district deadline to submit 2016-2017 preliminary budget containing proposed tax rate increases to Department of Education.	Section 333(e)
February 4, 2016 (1 week prior to filing of request for referendum exception)	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
February 11, 2016 (75 days prior to primary election)	Department of Education deadline to notify school districts that submitted 2016-2017 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
February 11, 2016 (75 days prior to primary election)	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
February 26, 2016 (60 days prior to primary election)	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all of its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
No later than March 1, 2016 (annual deadline)	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See January 1, 2016.)	Section 341(c), (e), (i)
March 2, 2016 (55 days prior to primary election)	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2016-2017 Budget Process

Date	Description	Section
March 7, 2016 (50 days prior to primary election)	School district deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2016 (annual deadline)	Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2016-2017.	Section 503(a)(1), (e)
April 20, 2016 (annual deadline)	Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
Prior to April 26, 2016	General Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See February 26 or March 7, 2016.)	Section 333(c)(4)
May 1, 2016 (annual deadline)	Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2016, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2016-2017.	Section 505(a)(4)
May 1, 2016 (annual deadline)	Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
No later than May 31, 2016 (optional action)	Deadline for school district board of directors electing to adopt resolution rejecting 2016-2017 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2016, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2016-2017. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2016	School district deadline to adopt 2016-2017 proposed final budget and mail Certification of Use of PDE-2028 to the Department of Education.	Section 687(a)(1) (School Code)
June 5, 2016	School district deadline to submit copy of resolution (if adopted) rejecting 2016-2017 property tax allocation to Department of Education. (See May 31, 2016.)	Section 903(b)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2016-2017 Budget Process

Date	Description	Section
June 10, 2016 (20 days prior to final budget adoption deadline)	School district deadline to make 2016-2017 proposed final budget available for public inspection on PDE-2028.	Section 312(c)
June 20, 2016 (10 days prior to final budget adoption deadline)	School district deadline to offer public notice of its intent to adopt the 2016-2017 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2016 (annual deadline)	School district deadline to adopt the 2016-2017 final budget.	Section 312(a)
June 30, 2016 (annual deadline)	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2016, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2015-2016.	Section 321(d), 342, 505(a)(4)
July 15, 2016 (annual deadline)	School district deadline to submit 2016-2017 final budget to Department of Education on form PDE-2028.	Section 687(b) (School Code)
No later than August 4, 2016 (60 days after receipt of resolution)	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2016-2017 property tax relief allocation under Section 903(a). (See May 31, 2016.)	Section 904(b)
August 25, 2016	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2016, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2016-2017.	Section 505(b)
October 27, 2016	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2016, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2016-2017.	Section 505(b)
December 1, 2016	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2017.	Section 351(f)(2)