

Effective: June 27, 2006

53 P.S. § 6926.311

§ 6926.311. Adoption of preliminary budget proposals

Currentness

(a) Adoption.--Beginning January 1, 2006, and except as provided under section 333(a)(1),¹ each board of school directors shall adopt a preliminary budget proposal for the following fiscal year no later than 90 days prior to the date of the election immediately preceding the fiscal year in which the preliminary budget will take effect.

(b) Contents.--The preliminary budget proposal shall include estimated revenues and expenditures and any proposed tax rates and shall be prepared on a uniform form furnished by the department.

(c) Public inspection.--The board of school directors shall print the preliminary budget proposal and make it available for public inspection at least 20 days prior to its adoption. The board of school directors shall give public notice of its intent to adopt the preliminary budget at least ten days prior to adoption and may hold a public hearing prior to its adoption.

(d) Resolution.--

(1) A board of school directors may elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than the index. The resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year. The resolution must make the following unconditional certifications:

(i) That the board of school directors will not increase any tax at a rate that exceeds the index as calculated by the department.

(ii) That the board of school directors will comply with the procedures set forth in section 687 of the Public School Code² for the adoption of its proposed and final budgets.

(iii) That the board of school directors certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget.

(2) A board of school directors that adopts a resolution under this section shall do all of the following:

(i) Comply with the procedures in section 687 of the Public School Code for the adoption of its proposed and final budgets and shall not be subject to subsections (a) and (c).

(ii) Submit information on a proposed increase in the rate of a tax levied for the support of the public schools to the department on a uniform form prepared by the department **no later than five days after the adoption of the resolution.**

(iii) Send a copy of the resolution adopted pursuant to this section to the department **no later than five days after the adoption of the resolution.**

(3) A board of school directors that adopts a resolution under this section shall not be eligible to seek referendum exceptions under section 333(f), and section 333(e) shall not apply.

(4) Upon receipt of the information required under paragraph (2)(ii), the department shall compare the proposed percentage increase in the rate of the tax with the index. Within ten days of the receipt of the information required under this subsection, the department shall inform the school district whether the proposed tax rate increase is less than or equal to the index. If the department determines that the proposed percentage increase in the rate of the tax exceeds the index, the school district shall be subject to subsections (a) and (c), and paragraphs (2)(i) and (3) shall not apply. The department's determination under this paragraph shall not constitute an adjudication.

Credits