



The Plum Borough School District will develop the Preliminary General Fund (Operating) Budget (Fund 10) through a process that began in October 2013 for the 2014-15 fiscal year budget. The goal of Administration is to present a balanced operating budget where the estimated expenditures do not exceed estimated revenues, without any tax increase or limited use of the budgetary reserve.

Central Administration will collect and enter the departmental and building budget information in a detailed format in ProSoft™ and will track changes from meeting to meeting.

## Proposed Budget Timeline For the 2014-15 Budget

### A. October/November 2013:

- **Staffing review:** Verification of all personnel records to insure employees are properly classified to the correct building and department. Update and verify all wage schedules in ProSoft to existing bargaining unit agreements.

**Note:** -Teacher retirement notifications are due by January 31, 2014.

-For unsettled contracts previous salary scheduled are/will be used.

### B. November 2013:

- **Budget preparation sheets:** Updated 2014-15 budget preparation sheets will be electronically distributed to the building principals and department supervisors by Monday, November 11, 2013.



- **Capital projects (GOB Fund 30 accounts):** All capital purchases that adhere to IRS and PA School Code guidelines will be funded via Fund 30 accounts.

#### **C. December 2012:**

- **Budget sheets:** Budget sheets will be compiled at the building/department level. After review and approval by the building principal or supervisor, composite spreadsheets will be developed for each building or department and submitted to Central Administration for review no later than Noon, **Friday, December 13, 2013.**
- **Submittal Review:** Building and departmental budget preparation sheets are reviewed in detail by the Superintendent, Assistant Superintendent, Director of Administrative Services and Director of Business Affairs. Any modifications made by Central Administration will be shared with the building principals and department supervisors.
- **Advertisements:** Solicitation for bids and/or quotation advertisements will be made in early to mid-December in accordance with PDE bidding and advertisement guidelines for general and athletic supplies, paper, parts, equipment, and other necessary projects.
- **Act 1 mandates: For Business Office Use Only**
  - **Tax Certification Deadline:** Allegheny County must notify school districts no later than **Friday, December 13, 2013**
  - **Homestead/Farmstead Exclusion:** Allegheny County must notify school districts of the number of applicants no later than **Tuesday, December, 31, 2013**

#### **D. January 2013:**

- **Bid Tabulations and Data Entry:**

Bids are received from vendors and tabulated during the month of January 2014. Vetted vendor bids and building and department budget amounts are entered into the ProSoft Budgetary Preparation module by the Director of Business Affairs.



- **Preliminary General Fund Budget Revenues and Expenditures:** The initial 2014-15 Preliminary General Fund Budget is prepared by the Director of Business Affairs and forwarded to the Superintendent and other Central Office Administrators for review and discussion. Increasing or decreasing the budget amounts by a flat dollar amount shall not be used to develop expenditures nor percentages over the prior year's budgeted amounts; Plum Borough School District utilizes the *zero-based* budgeting method. A Preliminary Budget is prepared for discussion at the **Tuesday, January 21, 2014** Finance Committee meeting.

- **Act 1 mandates: School Board Action Required:**

- **Approve resolution to increase millage above the index:** Approve a Preliminary Budget on or before **Tuesday, January 28, 2014** **OR**
- **Approve resolution not to increase millage above the Index:** District is required to pass a Resolution, on or before **Tuesday, January 28, 2014**, not to exceed the Index. The 2014-15 Plum Borough School District's Adjusted Index is 2.9% of millage.
- **Current millage is 18.758**
- **Submit form PDE 2028:** **Thursday, January 30, 2014**

#### E. February 2014:

- **Administration Budget Work Sessions:** Administration will conduct internal budget sessions to discuss departmental preliminary costs and revenues.
- **Board Budget Work Session:** **Tuesday, February 18, 2014**
- **Act 1 Mandate: School Board Action Required**
  - **PDE notification not to increase millage above the Index:** If in January we did not pass a resolution to increase millage above the Index, we must notify PDE of our intent not to raise millage above the Index, no later than **Wednesday, February 19, 2014**. **OR**



- **PDE submittal of Preliminary budget:** On form PDE 2028 no later than Monday, February 24, 2014.
- **Deadline for PDE ballot referendum exception:** Thursday, February 27, 2014.
- **Homestead/Farmstead Exclusion Application:** Property owners deadline to file with Allegheny County is Friday, February 28, 2014.

#### F. March 2014:

- **Board Budget Work Session:** Tuesday, March 18, 2014
- **PDE opt out resolution:** PDE validates budget and resolution not to increase millage above the Index, no later than Thursday, March 6, 2014
- **PDE referendum exception application:** PDE approval, no later than Thursday, March 6, 2014
- **PDE deadline for exception request:** No later than Wednesday, March 26, 2014 if increasing millage above the Index.

#### G. April 2014:

- **Board Budget Work Session:** Tuesday, April 22, 2014

#### H. May 2014:

- **County Homestead/Farmstead Report:** Thursday, May 1, 2014
- **Slot Money Notice:** Thursday, May 1, 2014
- **Board Budget Work Session:** Tuesday, April 22, 2014





- ***If Plum did not opt-out of increasing the millage above the Index, Adoption of Preliminary General Fund Budget:*** The Board of Directors will adopt a 2014-15 Preliminary General Fund Budget on **Tuesday, May 27, 2014** (20 days prior to final budget adoption) and place a copy of the budget on the website and in the Office of Superintendent for public review and comments.

#### **I. June 2014:**

- ***Adoption of the Final General Fund Budget:*** The District must pass the 2014-15 Final General Fund Budget (Fund 10) no later than **Monday, June 30, 2014**.
- ***Administrative recommendation:*** Hold a Special Voting meeting on **Tuesday, June 17, 2014** to approve the Final General Fund Budget.
- The public board meeting is scheduled for **Tuesday June 24, 2014**.

**Note:** *The Capital Accounts (Construction Accounts), Food Service, and Student Activities are not included in the General Fund Budget amounts.*

