

Upper Moreland SD Act 1 Timeline for 2018-2019 Budget Process

Date/Deadline	Description	Law Section
September 1, 2017 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2018-2019 permitted tax increase base index.	Section 333(l)
September 30, 2017 <i>(annual deadline)</i>	Department of Education deadline to notify school districts of applicable base index or adjusted index; and of next year budget process timeline.	Section 313(1)
November 14, 2017	Budget and Finance Committee review 2016-17 final expenditures and updated budget projections for future years	
November 28, 2018 – Board approves opt out resolution limiting taxes to the Act 1 Index	Adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index	Sections 311(c); 311(d)(1)
December 15, 2017 – tax certification deadline <i>(annual deadline)</i>	Deadline to certify to the Department of Education the total amount of 2016 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data.	Sections 503(b)(2); 324(2)
December 30, 2017 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i>	Deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion.	Section 341(b)
March 1, 2018 – Homestead Application <i>(annual deadline)</i>	Homeowner deadline to file homestead application (and, if applicable, farmstead application) with county assessment office.	Sections 341(c), (e), (i)
March 13, 2018	Budget and Finance Committee reviews governor’s proposed revenues for 2018-19 budget.	
April 10, 2018	Budget and Finance Committee reviews proposed revenues for 2018-19 budget	
April 15, 2018 <i>(annual deadline)</i>	Secretary of Budget certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.	Sections 503(a)(1), (e)
May 1, 2018 – slot money notice <i>(annual deadline)</i>	Department of Education notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.	Section 505(a)(4)
May 1, 2018 – county homestead report <i>(annual deadline)</i>	County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).	Section 341(g)(3)
May 8, 2018	Budget and Finance Committee reviews proposed expenditures for 2018-19	
May 15, 2018 – primary election <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i>	Primary election. If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request.	Section 333(c)(4)
May 22, 2018	Proposed Final Budget Approval & Proposed PDE 2028 Budget document on display for public viewing.	Section 687(a)(1) (School Code) Section 312(c)
June 19, 2018	Budget and Finance Committee reviews final 2018-19 budget and long-term financial plan	
June 26, 2018 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2017-2018 fiscal year)</i>	Adoption of Final Budget, resolution implementing homestead/farmstead exclusion and installment payments.	Section 312(a) Sections 321(d), 342, 505(a)(4)