

Wissahickon School  
 District  
 Ambler, Pennsylvania 19002

SECTION: FINANCE  
 TITLE: Budget Adoption

FIRST READING: June 11, 2007  
 SECOND READING: June 25, 2007  
 ADOPTED: June 25, 2007  
 REVISED:

**I. Purpose**

It is the philosophy of the Board that the annual budget represents the financial requirements necessary to meet District goals and all reasonable means shall be employed to present and explain the preliminary and final budgets to District residents. Board members shall be informed of the magnitude of and rationale for proposed expenditures and District administrators shall be knowledgeable about, and understand the need for, proposed expenditures.

**II. Definition**

**Act 1 Index**- calculated using the Statewide Average Weekly Wage (SAWW) and Employment Cost Index (ECI). The index defines the upper limit of a tax rate increase that the school district may impose without seeking voter approval through referendum or an exception granted by the Pennsylvania Department of Education (PDE) or the Court of Common Pleas with jurisdiction.

**Accelerated Budget Adoption Process Option** – this process requires the District to adopt a “preliminary budget proposal” at least ninety (90) days prior to the primary election. The preliminary budget proposal must be printed and made available for public inspection at least twenty (20) days prior to adoption. The District must give public notice of its intent to adopt the preliminary budget proposal at least ten (10) days prior to adoption. The Board may, but is not required to, hold a public hearing on the preliminary budget proposal. Once adopted, the District must provide a copy of the preliminary budget proposal to the Pennsylvania Department of Education (PDE) no later than eight five (85) days prior to the primary election. PDE must review the information supplied by the District within ten (10) days and advise the District whether the proposed tax increase, if any, exceeds the inflationary index. If PDE determines that the tax rate increase exceeds the inflationary index, PDE must notify the District that:

- The tax increase must be reduced.
- Back-end referendum must be held at the primary election OR an exception(s) must be sought.

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**Board Resolution Option** - This resolution must be adopted at least one hundred and ten (110) days prior to the primary election and must contain certification that:

- The Board will not increase any tax rate that exceeds the Act 1 Index.
- The Board will comply with section 687 of the School Code for adoption of the budget.
- Increasing the tax rate at a rate less than the Act I Index will be sufficient to balance the final budget.
- A copy of the resolution must be provided to PDE with relevant information no later than five (5) days after adoption of the resolution.
- Adopting the resolution makes the District ineligible to seek referendum exceptions.

**III. Authority**

The Board shall annually, but not later than the second business meeting of January, decide the budget option to be used for the following fiscal year. The Board shall approve either the Accelerated Budget Process Option or the Board Resolution Option.

**IV. Delegation of Authority**

The Board directs the Superintendent or his/her designee to prepare both the preliminary and final budgets on the required forms; comply with advertising requirements; and make the budget documents and supporting public information available in printed form for public inspection in the District administrative offices, in accordance with the timelines specified in law and Board policy.

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**ADMINISTRATIVE GUIDELINES**

**Accelerated Budget Process Option**

At least 150 days prior to the primary election, the administration shall prepare and present a preliminary budget to the Board.

The preliminary budget shall be made available in printed form for public inspection at least 110 days prior to the primary election. Public inspection shall be available for at least twenty (20) days prior to planned adoption. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the preliminary budget.

The Board may hold an advertised public hearing prior to adoption of the preliminary budget.

The Board shall annually adopt the preliminary budget at least ninety (90) days prior to the primary election.

If the preliminary budget exceeds the increase authorized by the Act 1 Index, any applications for any exceptions may be filed with either a Court of Common Pleas with jurisdiction or PDE and made available for public inspection, consistent with the requirements of law. The application for any exceptions shall be submitted by the Business Administrator or his/her designee.

However, the Board may substitute the filing of an application for an exception to the Act 1 Index limit by submitting a referendum question seeking voter approval for a tax increase, in accordance with law.

In the event that a court or PDE denies an application for an exception to the Act 1 Index limit adopted as part of the preliminary budget, the Board may approve immediate filing of a referendum question, as authorized by law, seeking voter approval for a tax millage rate that exceeds the Act 1 Index. This filing shall be performed by the Business Administrator or his/her designee.

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Any referendum question shall include an accompanying non-legal, interpretative statement referencing the expenditure items for which a tax increase is being sought and the consequences that will result if the referendum question fails. Such information shall be made available to the public through the District's Web site and other media sources.

At least thirty (30) days prior to adoption, the final budget shall be presented to the Board on the required form and supplemented with information deemed necessary by the Board.

The final budget shall include any necessary changes from the adopted preliminary budget. Any reduction required as the result of the failure of referendum shall be clearly stated. Any action that was not stipulated in the non-legal, interpretative statement prepared for the referendum must be accompanied by a detailed statement which specifies the rationale for the change. The statement shall be prepared by the Superintendent.

The final budget shall be made available in print for public inspection at least twenty (20) days prior to final adoption. The Board shall give notice of its intent to adopt at least ten (10) days prior to adoption of the final budget.

**Board Resolution Option**

The Board shall adopt a resolution that it will not raise the rate of any tax for the following fiscal year by more than the Act 1 Index. Such resolution shall be adopted no later than 110 days prior to the primary election and must contain the following unconditional certifications that:

- The Board will not increase any tax at a rate that exceeds the school district Act 1 Index.
- The Board will comply with Section 687 of the School Code for budget adoption.
- The increase of any tax at a rate less than or equal to the Index will be sufficient to balance its final budget.

At least thirty (30) days prior to adoption of the final budget, the administration shall prepare and present to the Board a preliminary budget on the required form. The preliminary budget shall be made available in print for public inspection and duplication at the District administrative offices at least twenty (20) days prior to adoption of the final budget. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the preliminary budget.

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**Final Budget**

The Board shall annually adopt the final budget by a majority of vote of all members of the Board by June 30.