

Quakertown Community School District

Budget Process 2021/22 Fiscal Year

Basic Timeline:

Fall 2020 – Budget allocations are sent to building administrators. Building allocations are based on a per pupil amount. Building allocations for the 2021/22 budget remained the same as 2020/21 allocations.

Fall 2020 – Preliminary expenditure data is entered into the district's financial system and reviewed by the Business Office.

September 2020 – PDE notifies districts of their adjusted Act 1 index.

January 28, 2021 – Deadline for District to either opt out of Act 1 exceptions or provide a preliminary budget to the State. If the district opts out of exception, the Board must adopt a resolution stating that the district will not raise taxes above the adjusted Act 1 index.

Note: QCSD's adjusted Act 1 index for 2021/22 is 3.5%.

A resolution was adopted by the Board of School Directors on November 12, 2020 to not raise taxes above the adjusted Act 1 index of 3.5%. This resolution was filed with the State. No preliminary budget needs to be provided to the State.

February 4, 2021 – A Preliminary Budget was presented to the Finance Committee, outlining three different taxing scenarios, a 3.5% increase in the millage rate, a 1.75% increase in the millage rate and a 0% increase.

February 11, 2021 – the Preliminary Budget is presented to the Board of School Directors.

March 4, 2021 – Monthly budget updates are provided to the Finance Committee.

April 1, 2021 – Monthly budget updates are provided to the Finance Committee.

April 21, 2021 – Special Finance Committee meeting

May 6, 2021 – Monthly budget updates are provided to the Finance Committee.

May 13, 2021 – Board of School Directors votes on Proposed Final Budget

June 10, 2021 – Board of School Directors votes on Final Budget and tax resolutions

July 15, 2021 – Deadline to submit 2021/22 Budget on Form 2028 in the CFRS application on State's website.

Summary of Budget Process:

- School buildings are allocated a total budget based on a per pupil expenditure amount.
- Salaries and Benefits are budgeted by central office staff.
- Additional departmental budgets are prepared by central office staff:
 1. Special Education/Pupil Personnel
 2. Technology
 3. Facilities
 4. Office of Teaching and Learning
 5. Other – Business Office (includes items such as charter school tuition, insurance, transportation, vocational technical school, debt, etc.)

The QCSD budget is a site-based/zero based budget. The definition of this as it pertains to QCSD is:

A budget that is decentralized in which the budget is developed at each site. The sites would be the buildings (budgets developed by building administrator – principals) and departmental heads. The budget is constrained at the buildings by the per pupil allocation.

A zero based budget a method of budgeting in which all expenses must be justified for each new period. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous one.

The QCSD budgeting process is decentralized in that the building administrators in the school buildings and the department heads prepare their own budgets. The building budgets are constrained by per pupil allocation amounts. The departmental budgets are prepared as a zero-based budget, not necessarily a certain percentage increase/decrease from the prior year. The building budgets and departmental budgets are then reviewed by administration and the Finance Committee for appropriateness. Taxing decisions are then made by the Board of School Directors based on the data provided.

Link to Reports on QCSD website:

https://www.qcsd.org/reports/budgets/budget_information_2021-2022