Penn Cambria School District // **2027-2028** Fiscal Year
BUDGET PROCESS for STAFF MEMBERS

DUE DATES / TIME LINE

11/02/2026	Staff preparation of 2027-2028 budget workbooks begins
11/20/2026	Staff deadline for building initial Kurtz order in Kurtz system, and Staff deadline for initial completion of Excel workbook
11/23/2026	Principal/Supervisor review begins
12/18/2026	Principal/Supervisor building budget review completed
12/21/2026	Central Office review begins

BACKGROUND INFORMATION

1. An Excel budget workbook is used to develop the district-wide budget. *Remember, the workbook is a planning tool.*

2. This process gives you the opportunity to develop your individual budget based on the specific educational needs for your subject area.

3. **We use a preliminary budget-planning model, under a very aggressive timeline.**

4. The blank Excel workbook has been modified to reflect all of the PDE changes, including updated descriptions in the upper right area of individual worksheets.

5. The Kurtz process will proceed as usual. Your building secretaries will order routine annual items (outside the Kurtz bidding process) listed in your workbooks in early July 2027, after the budget receives final board approval and is adopted – *pending the existence of a budget at the State level*. Since we utilize your individual budget workbooks as source documents for all other items ***it is critical that all ISBN numbers, part numbers, catalog numbers and pricing is current as of the date you are completing your budget workbook, or as projected at the time the order will be placed***. ***Do NOT use expired catalogs. Use online sources for pricing!*** Your preliminary Kurtz order must be built in

the Kurtz system no later than **November 20, 2026** so that the **discounted** total of that order can be copied into your Excel budget workbook before submitting it (see #10 on page 4 for additional information.) Direct questions specific to your department or classroom to your building principal or supervisor.

6. The final adopted version of your individual budget as reflected in the district-wide budget will be available to you for future reference.

7. NEW TEACHERS – consult with your mentor for additional guidance.

8. TEACHER MENTORS – please make time to guide our new teachers through our budget planning process.

9. RETIRING TEACHERS – prepare a budget workbook as if you were not retiring.

10. TEACHERS ON LEAVE OF ABSENCE – principal/supervisor is responsible for making sure a budget workbook is completed for any teacher who may be on a leave of absence during the budget prep window (e.g., maternity leave, etc.).

INSTRUCTIONS for downloading and working in your budget workbook

1. The prior year (2026-27) Excel budget workbooks, as adopted in the district wide budget, are available in each building's shared budget folder for your reference. ***All employees are required to use the new workbook to develop 2027-28 budgets.*** Develop a budget from scratch by downloading and saving the 2027-28 blank budget workbook from the Business Office Forms section of the Penn Cambria web site into your H: drive. https://www.pcam.org/business-office/
If you do not submit a 2027-28 workbook by the deadline, you will not have a budget included in the district-wide budget.

2. The new 2027-28 budget workbook includes categories that are applicable district-wide, but may not be applicable to your individual budget. The categories typically included in a teacher/classroom budget have been highlighted in blue.

3. Complete your budget workbook. **Save often!** (A "Security Warning" may appear under your toolbar with the message, "Macros have been disabled". Click on the "Options" button and select "Enable this content".)

4. You must develop more than one budget workbook if you have one or more specific separate assignments, locations (PCPP, HS, etc.) or extracurricular activities (forensics, reading competition, etc.).

5. Complete the following information on the "totals" worksheet. (This information will carry over to every worksheet).
   a. Click on cell B1 and type your building (PCHS, PCEL, or PCPP)
   b. Click on cell B2 and type your grade level
   c. Click on cell B3 and type your subject matter
   d. Click on cell B4 and type your name

6. Do NOT enter any other data on the TOTALS worksheet.

7. The worksheets are password protected to ensure formulas and links are not compromised. ***DO NOT ATTEMPT TO UNPROTECT THE WORKSHEET FOR ANY REASON!***

8. Each category is linked to its detail worksheet. Click on a category to jump to the detail page or click on the bottom tab of the worksheet in which you need to enter items.
   a. If in doubt, please email FranciJM@pcam.org or call Jill at x1002 to clarify where a specific item should be categorized.

b. If a category does not apply to you, do not enter any data.

9. Right click on the arrows on the bottom left side of the screen to easily move between tabs.

10. Enter the requested information:

a. Enter *the total AFTER discount* of your anticipated **Kurtz** order in cell C7 of the 610 - General Supplies worksheet. *Do not list specific items included in your **Kurtz** order anywhere on the Excel worksheet*.

b. If multiple vendors are used, type the vendor information one time only in the cell **ABOVE** the first detail line item for that vendor.

c. Click on the cell you want to enter data into.

d. In the QUANTITY field, enter quantity. This must be a number ONLY; do not include letters or spaces.

e. In the VENDOR INFORMATION/DESCRIPTION field, include **details** – including unit of measure, item number and how the item is packaged (for example, 12 pencils per box, 1 case of 12 boxes). ***Please make sure to include model and/or ISBN numbers.***

f. Every line item must include a **priority code** in front of the item description. This will assist us in making appropriate budget cuts. "C" items will be the first to go, followed by "B" items, then "A" items.

i.	A	High Priority	Critical/must have/urgent need
ii.	B	Medium Priority	Routine items needed yearly
iii.	C	Low Priority	Wish list, can do without

g. Example

Kurtz Order Total Here

Quantity	Vendor Information / Description	Unit Cost	Total Cost
1	Insert total amount from annual bidding sheets in unit cost column, this row (Kurtz order). List additional items below.	$ 345.00	$ 362.00
	Include name of company, full address, phone and fax numbers. Example Company 1234 Main Street, Anywhere, PA 12345 Phone 555-555-5555 FAX 555-555-5555		$ -
1	Include Item # & Description [Ex: #555-5555 Widgets (Box of 12)]	$ 15.00	$ 16.00
	Acme Supply Company, 456 Main St., Anywhere, PA 98765 Phone 555-555-1234, FAX 555-555-1235		$ -
2	A - #15588 Widget (5 per box)	$ 5.00	$ 11.00
1	A - #98765 Gremlin (2 per case)	$ 25.00	$ 26.00
3	B - #11111 Whatchamacallit (each)	$ 39.55	$ 125.00
	Smith Stuff, LTD, 999 First St., Wheresit, OH 00000 Phone 555-555-4563, FAX 555-555-4566		$ -
1	C - #56789 Gold-plated Whatsit	$ 345.00	$ 362.00
			$ -
			$ -
			$ -
			$ -
	Place cursor on this row to insert additional rows. Please remember to copy the total cost formula (Cell D18) down to all added rows. **Do not use this row to enter data.**		
1	Estimated Shipping & Handling Charges (10%) (Will Automatically Calculate)	$ 89.00	$ 89.00
		Total	$ 975.00

Vendor 1

Vendor 2

h. Make sure the UNIT COST is as accurate as possible, reflecting anticipated cost increases, given the unit of measure.

i. An estimate of shipping, handling and/or freight charges of 10% has been included at the bottom of applicable worksheets to account for these costs. *It is not necessary to calculate additional shipping and handling charges on your own.* ***However, if you know the shipping will exceed 10%, please enter that information on a separate line as a "shipping" entry with the difference inserted; examples: Gopher and US Games.***

j. A percentage has already been added to the TOTAL COST column to allow for a modest increase over current prices in the next fiscal year.

11. The program should automatically calculate the total cost and transfer it to the TOTALS worksheet. (If your workbook does not calculate automatically, try pressing the F9 key in the top row of your keyboard).

12. If you need extra rows in the SUPPLIES (610) or BOOKS (640) categories:
    a. **place the mouse on the row number and** click on the 3rd row from the bottom of the worksheet (Row 43)
    b. **right-**click **and select** "Insert" – this will insert 1 row
    c. to copy the total formula into the new row, right-click on cell D42 and select "copy"
    d. click on cell D in new row and select "paste"
    e. Repeat as needed.

13. PROFESSIONAL DEVELOPMENT, CONFERENCES, AND TUITION REIMBURSEMENT
    a. Professional development/conference costs and tuition reimbursement should NOT be included in your individual budget workbook. Anticipated professional development costs and tuition reimbursement should be submitted to your building principal via email for inclusion in a building-wide professional development and tuition reimbursement budget. Special Education staff should submit their requests to the Special Education Director. The subject line of the email must be "Budget". In the body of the email, please specify a description and amount for each category as listed below.

b. Tuition reimbursement should be included in category 240

c. Professional Development/Conference costs must include two elements:
   i. Registration costs (category 360) - course registration fees
   ii. Travel costs (category 580) - transportation, meals, and lodging

d. Travel expenses related to routine daily activities, e.g. itinerant travel, should continue to be included in your individual budget workbook in category 580.

14. TECHNOLOGY –
   a. Budget requests for ALL COMPUTER EQUIPMENT, including upgrades and replacements, must be sent to the Technology Department Help Desk by using the SherpaDesk website to create a help desk ticket at URL: http://pcsd.sherpadesk.com. Select the option to "Sign in with Microsoft" and use your Office365 credentials. The subject line of the ticket must be "Budget". Be as descriptive as possible in the body of the message, including priority codes and justification for each request. Technology staff will verify proper configurations and obtain all cost estimates. For budgeting purposes, COMPUTER EQUIPMENT includes computers, monitors, printers, other peripherals, SmartBoards, etc. ***Do not duplicate these requests in your individual budget workbook*!**

b. EXAMPLE:
   A – 2 – New PC Desktops w/17" flat panel monitors
   A – 2 – PC Desktops to replace current computers, will use existing monitors
   B – 1 – Color Laser Printer
   C – 1 – SmartBoard (wall-mount)

c. All other technology-related SUPPLIES should be included in your budget workbook in **category 650**.

   i. Category 650 is defined as follows: Technology related supplies typically used in conjunction with technology related hardware or software, such as CDs, flash drives, parallel cables, E-readers, Kindles and iPads. Include educational and administrative software (e.g., books & periodicals on videotapes, CD-ROMS, and audio CD's). Include all on-line course work, reference materials and educational services, such as Scholastic or Classroom Connect. Also, record all software licensing fees and related costs incurred to acquire the materials in this category.
   ii. Do NOT send these items to the Technology Department Help Desk.

15. TEXTBOOKS – ALL requests for ***NEW*** TEXTBOOKS must be submitted in a SEPARATE Excel worksheet and saved to the TEXTBOOKS budget folder.
    a. A separate Excel worksheet is available on the web site for this purpose. https://www.pcam.org/business-office/
    b. File ,,, Save As ,,, to your **H: drive**
    c. Include vendor and/or publisher info, quantity, ISBN, current unit cost, and reason for new purchases.
    d. As with other budget categories, every line item must include a priority code in front of the item description (A, B or C).

e. Also include on this worksheet ***new FICTION/NON-FICTION Titles*** for inclusion in language arts curriculum. Questions may be directed to Mrs. Jeanette Black at x1183.

f. *Do NOT include NEW textbooks in the 640 worksheet of your individual budget workbook*. You should continue to include REPLACEMENT TEXTBOOKS and non-textbook items such as subscriptions and instructional reference materials on your workbook's category 640 worksheet.

g. NEW textbooks requests not submitted on the Excel worksheet as outlined below will be returned to the requestor.

h. Consumable workbooks, magazines, and study guides should be included under **category 640** of your workbook.

16. TEXTBOOKS – INSTRUCTIONS for SUBMISSION
    a. Open your textbooks budget workbook from your H: Drive
    b. Select: File ,,, Save As ,,,
    c. Click in "Save in" drop-down menu.
        i. Select O:\{*your building*}\Budget\27-28_Original\
        ii. Select the [YourBuildingName_Textbooks] folder
        iii. Save the file with a filename in the following format:
            1. Example: PCHS_Textbooks_YourLastName
    d. Click OK.

17. **Save your work often!!!**

INSTRUCTIONS for SUBMISSION of BUDGET WORKBOOK

1. Open your budget workbook from your H: Drive.

2. Select: File ,,, Save As ,,,

3. Click in “Browse” in menu on left hand side.
    a. Select O:\{*your building*}\Budget\27-28_Original\
        i. Special Education staff should save their budget workbook in the SPLED folder (not your building).
    b. Select the folder applicable to your subject matter or assignment

4. Name your workbook using the following format:
   BuildingName_LastName_Subject.
    a. If in doubt of how to title your workbook or where to save it, please call Jill Francisco at x1002 for assistance.

5. Click OK.

6. Close your workbook and the review process will begin.

Budget Prep Process

Illustration

Why it is important to **NOT UNPROTECT**
budget prep worksheets.

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BUDGET PROCESS for STAFF MEMBERS

Individual budget worksheets (categories)

Automatic calculations of pre-determined mark-up, extensions & shipping.
Page totals roll-up to Totals page.

Workbook TOTALS automatically roll-up to summary worksheets (department, building, etc.)

Summary worksheets are used to build the district wide budget.

Specific areas of the worksheets are PASSWORD PROTECTED to prevent the corruption and/or deletion of the built-in automatic formulas.

Altering worksheets and corresponding formulas <u>will result in errors</u>.

Examples

1) The extension formula on the supplies workbook is deleted and a number is entered in its place. Changes to quantity or unit cost will never be reflected in the total column! Automatic mark-ups and shipping will be incorrect!

2) Sample data is contained on the 610 category worksheet (purple text). The sample data extension is <u>excluded</u> from the page total calculation; therefore, any number keyed in this field will <u>not</u> be included in the page total!

3) If the formulas on the totals page are written over, updates on the referenced page will not update to the totals page; and, will not update to department and/or building summaries!

Results

An incorrect budget request is not reflected in the proposed budget presented to administration or to the board!

Staff budgets they thought were part of the overall budget are not!

Remember: G-I-G-O
Garbage-In, Garbage-Out.
We must receive error-free data to generate a valid budget!