

SOUDERTON AREA SCHOOL DISTRICT
ACT 1 TIMELINE FOR 2011-12
BUDGET

SEPTEMBER 2010

- 9/1/10 PDE (Pennsylvania Department of Education) publishes the index in the PA Bulletin.
- 9/30/10 PDE notifies school districts of the 2011-12 adjusted index.

DECEMBER 2010

- 12/15/10 School districts certify to PDE the total amount of Sterling Act tax credits.
- 12/28/10 PDE will inform districts of the school years of Annual Financial Report data to be used when calculating referendum exceptions.
- 12/31/10 The deadline for school districts to notify property owners of the homestead/farmstead exclusion program by first class mail.

JANUARY 2011

- 1/27/11 A school board must make their 2011-12 proposed preliminary budget available for public inspection or adopt a resolution indicating that they won't raise taxes above the index.

FEBRUARY 2011

- 2/1/11 A school district must submit information on the proposed tax rate increase to PDE or send a copy of the resolution indicating that they won't raise taxes above the index to PDE no later than 5 days after adoption of the resolution.
- 2/6/11 A school district must give public notice of its intent to adopt the 2011-12 preliminary budget unless a resolution indicating that taxes will not be raised above the index was adopted.
- 2/11/11 PDE notifies districts that adopted a resolution indicating that taxes will not be raised above the index whether their 2011-12 proposed tax rates are equal to or less than their Index.
- 2/16/11 School boards' deadline to adopt their preliminary budget proposals for FY 2011-12 if the index resolution was not approved.
- 2/21/11 School districts submit preliminary budget with proposed tax rate increase to PDE.
- 2/24/11 School districts publish a notice in newspaper of intent to file for exceptions with the Court of Common Pleas or PDE.

MARCH 2011

- 3/1/11 Deadline for filing a homestead and farmstead application with the county assessor.
- 3/3/11 PDE will inform districts that submitted preliminary budgets whether their proposed 2011-12 tax rate increase is less than or equal to the Index.
- 3/3/11 School district deadline to seek approval from Court of Common Pleas or PDE for referendum exception.
- 3/18/11 School districts deadline to submit referendum question seeking voter approval of tax rate increase in excess of the Index to the County Board of Elections.
- 3/23/11 Deadline for court of Common Pleas or PDE to issue ruling on school district's petition for referendum exception.
- 3/28/11 School districts' deadline, if Court of Common Pleas or PDE denies all or part of a school district's request for referendum exception.

ACT 1 TIMELINE FOR 2011-12 BUDGET (Cont'd)

APRIL 2011

- 4/15/11 The Secretary of the Budget certifies the amount of revenue in the Property Tax Relief Fund and the total amount available for distribution in 2011-12.
- 4/20/11 The Secretary of the Budget notifies PDE whether it is authorized to provide school districts with property tax reduction allocations.

MAY 2011

- 5/1/11 No later than May 1, the county assessor will provide a school district with a certified homestead/farmstead report.
- 5/1/11 If property tax reduction funds are available, PDE will notify districts of the amount of their state allocation of property tax reduction funding.
- 5/17/11 *PA Primary Election***
- 5/31/11 Last day for school districts to adopt 2011-12 proposed final budget prepared on a uniform form, and mail certification of use of PDE-2028 to PDE.
- 5/31/11 Deadline for school districts to reject election of 2011-12 property tax allocation.

JUNE 2011

- 6/1/11 A school district must furnish new tax enactments, repeals and changes to Department of Community and Economic Development (DCED) no later than June 1 to require withholding of a new tax, withholding at a new rate, or to suspend withholding of such tax effective July 1, 2011.
- 6/5/11 A district that is rejecting 2011-12 property tax allocation funding must submit a copy of the resolution to PDE.
- 6/10/11 The school district will make its proposed final budget available for public inspection no later than June 10th.
- 6/20/11 A school district must give public notice of its intent to adopt its 2011-12 final budget.
- 6/30/11 A school district must adopt their FY 2011-12 final budget by June 30, 2011.
- 6/30/11 A school district must adopt a resolution implementing the homestead and farmstead exclusion no later than last day of the fiscal year immediately preceding the fiscal year in which the homestead and farmstead exclusion take effect.

JULY 2011

- 7/15/11 Deadline for school district to submit 2011-12 final budget to PDE.

AUGUST 2011

- 8/4/11 Deadline for PDE to notify county election officials of action taken to reject 2011-12 State property tax relief allocation.
- 8/25/11 If enough funds by April 15th, PDE pays 50 percent of state allocation of property tax reduction funding.

ACT 1 TIMELINE FOR 2011-12 BUDGET (Cont'd)

OCTOBER 2011

10/27/11 If enough funds by April 15th, PDE pays 50 percent of state allocation of property tax reduction funding.

DECEMBER 2011

12/1/11 Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or suspending withholding of such tax effective January 1, 2012.