

(From Ben's webcast slides)

**Act 1 Referendum Exceptions**  
**To avoid common filing mistakes:**

1. Adopt a Preliminary General Fund Budget – §311
  - Proposed preliminary budget must be made available for public inspection by January 27, 2011
  - Public notice of intent to adopt budget by February 6, 2011
  - Adopt budget by February 16, 2011
  - Submit both electronic and signed paper copy to PDE by February 21, 2011
2. To request referendum exceptions, preliminary budget **must** contain a real estate tax rate in excess of index
  - Real Estate Tax Rate report (RETR), line U, must be greater than \$0
  - Line U does not have to equal amount of referendum exceptions being requested
3. Advertise at least 7 days prior to submitting referendum exceptions – §333(j)(2) (i.e. clicking 'Submit' button in RES)
4. February 24, 2011 is last day to place advertisement and still be able to submit exceptions
5. Advertisement could be included with notice of intent to adopt preliminary budget (by February 6, 2011)
6. Review *Referendum Exception Guidelines* document
7. Submit referendum exceptions online by 11:59 p.m. March 3, 2011
8. Any problems during process, call PDE **immediately**
9. After clicking 'Submit' button, print 'Summary of Exceptions' for superintendent's signature, and immediately mail to PDE.
10. If contacted by PDE staff during review process, submit new signed 'Summary' when allowable exception amounts have changed.
11. If school district intends to submit referendum question to voters to approve a tax rate increase over the index *or* to levy a new tax:
  - a. By March 18, 2011, submit question to County Board of Elections in each county
  - b. Referendum for tax rate increase over index should be for amount that exceeds referendum exceptions

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