

Date	Action / Deadline	What the District Needs to Do	Status / Notes	Completion
January 19, 2027	OPT-OUT DECISION DEADLINE	School Board adopts the Accelerated Budget Opt-Out Resolution stating the district will not raise any tax rate by more than the Act 1 index.	Major Step #1 — 110 days before the May 19 primary election.	Date Completed
January 24, 2027	File Opt-Out Resolution with PDE	Submit a copy of the opt-out resolution and the related proposed tax rate increases (PDE 2028) to PDE through CFRS.	Within 5 days after adoption.	
Feb. 13, 2027	PDE Response	PDE notifies the district whether the proposed tax rates are equal to or less than the applicable index.	Within 10 days after PDE receives the opt-out resolution.	
Feb. 13, 2027	Accelerated Process Ends	Once the opt-out resolution is adopted, the accelerated budget and Act 1 exception/primary-election steps no longer apply.	The timeline skips the February 18, February 23, February 28, March 5, March 20, March 25, March 30 and May 19 Act 1 steps.	
May 10, 2027	Proposed Final Budget	Adopt Proposed Final Budget and submit Certification of Use of PDE-2028 to PDE.	At least 30 days before final budget adoption.	
May 11, 2027	Public Display	Make Proposed Final Budget (PDE-2028) available for public inspection.	At least 20 days before final budget adoption.	
May 15, 2027	Final Budget Notice	Publish notice of intent to adopt the Final Budget.	At least 10 days before final budget adoption.	
June 14, 2027	FINAL BUDGET	Adopt the Final Budget on PDE-2028.	Annual deadline — no later than the last day of the fiscal year.	
June 14, 2027	Tax Levy	Adopt the Annual Tax Levy Resolution.	Annual deadline.	
June 29, 2027	Submit Final Budget to PDE	Submit final PDE-2028 and required fund-balance certification through CFRS.	Within 15 days after final budget adoption.	