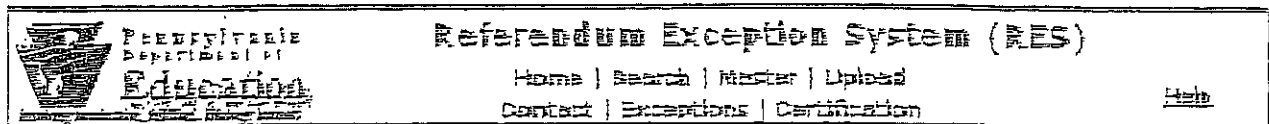


Certification of Utilization of Referendum Exceptions Data Entry Instructions

After PDE approval of referendum exceptions, a letter indicating the approved amount was mailed to the school district (SD) superintendent. This letter included a request to complete the "Certification of Utilization of Referendum Exceptions" in the RES application following adoption of the final budget.



Before entering data on the Certification screen, the user must select Yes or No to the question "Did the SD utilize any of the approved exceptions?"

If no exceptions were used for the final budget, choose "No" and click "Save" to complete the process.

If exceptions were used, click "Yes" and follow the instructions below.

Data Based on SD Certification to PDE Following Adoption of Preliminary Budget

This section, on the left side of the screen, contains data pertaining to the preliminary general fund budget (PDE-2028), exceptions submitted to the Court of Common Pleas and approved PDE referendum exceptions.

1. Enter the amount of exceptions approved by the Court of Common Pleas, if applicable.

PDE Determination of 2008-2009 Approved Referendum Exceptions and Tax Rates

This section, at the bottom of the screen, contains data based on the preliminary budget and is for informational purposes only.

The calculation of the maximum real estate tax rate may differ if adjustments are made to the assessed value or collection percentage when the Final General Fund Budget is adopted. Prior to school board adoption of the 2008-2009 real estate tax rate, use the PDE-2028 budget software to determine the tax rate that generates revenue not exceeding the amount of approved exceptions.

Note: The Save and Print buttons also appear below this section.

SD Certification to PDE Following Adoption of Final Budget

This section, on the right side of the screen, contains information to be completed by the school district following the adoption of the final budget and should be submitted immediately following adoption and submission of the PDE-2028.

There are two areas to be completed in this section:

1. At the top of the section are fields to be taken from the adopted final PDE-2023: amount of tax revenue in excess of the index (page 2, line U of the RETR report) and mills in excess of the index (page 2, line Q of the RETR report, for each county).
2. In the center portion of this section, indicate the amount of each referendum exception actually used in the final budget and the corresponding millage rate. Allocate school construction exceptions only ~~after~~ after all other exceptions have been used in their entirety.

To calculate the corresponding millage rates for each exception, determine the percentage that the exception is of the total in excess of the index (top of the section) and multiply that percentage by the total mills over the index for each county.

Perform any rounding/truncating/subtracting, as necessary, so that the sum of the amount utilized and the real estate tax rate for each exception is equal to a) the dollar amount and b) the total mills in excess of the index for each county.

After data entry is complete, click the Save button to perform validation check and save data. Then, click the Print button to generate the Adobe (PDF) report. Obtain superintendent's signature and return to PDE with the final PDE-2023 or as soon as possible.

For questions, contact Benjamin Hamt or Jennifer Hobart at (717) 737-5423 or re-ras@state.pa.us.