



# RES General Instructions

## Special Session Act 1 of 2006

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# 1. General Instructions

The following is a general overview of the steps necessary to submit referendum exceptions to the Pennsylvania Department of Education. Exceptions for budget year 2020-2021 must be submitted online no later than February 13, 2020.

As necessary, register for access to the Referendum Exception System (RES) application. See [Help and Support documentation](#) on the PDE website for assistance with creating a username/password or registering for RES.

After logging in to MyPDE Suite and accessing RES, users are taken to the Contact Information screen to add or modify user contact data. Update as necessary and click the 'Save' button.

**School District Contact Details**

\*Indicates mandatory field

\*Title

\*First Name

Middle Initial

\*Last Name

Suffix

\*Position Title

\*Phone Number  -  -  Extn

\*Fax Number  -  -

\*E-mail Address 1

E-mail Address 2

Continue to Status of Referendum Exceptions screen either by clicking the 'Exceptions' link at top of page or 'Proceed to Exceptions' button below contact information. (This will occur automatically after saving Contact Details.)

Note: Users will be unable to access the Status of Referendum Exceptions screen until the RES application officially opens.

Click on the link for the specific referendum exception to review/complete.

<b>Preliminary Budget Submitted</b>	<b>Tax Rate Over Index</b>	<b>Advertisement Date (Section 333(j)(2))</b>		
Yes	Yes	<input type="text"/>	<input type="button" value=".."/>	
<b>Status of Referendum Exceptions</b>				
Exception Name	Amount Available	Request Exception	Amount Requested	Exception Status
School Construction - A (Grandfathered Debt)		<input type="checkbox"/>		Not Started
School Construction - B (Electoral Debt)		<input type="checkbox"/>		Not Started
Special Education Expenditures		<input type="checkbox"/>		Not started
Retirement Contributions		<input type="checkbox"/>		Not Started
<b>Total</b>	<b>\$ 0</b>		<b>\$ 0</b>	
<b>Total Amount of Approved PDE Exceptions</b>			<b>\$ 0</b>	
<input type="button" value="Save"/> <input type="button" value="Submit to PDE"/> <input type="button" value="Back"/>				

When finished with an exception, click the ‘Save Complete’ button to perform calculations run validations.

Return to the Status of Referendum Exceptions screen and continue to complete additional exceptions as necessary.

When all referendum exceptions to be submitted have a status of Completed, select the exceptions to submit to PDE by clicking on the “Request Exception” checkbox next to each. This adds the allowable exception amount in the “Amount Available” column to the “Amount Requested” column.

Click the ‘Save’ button to save the current configuration of exceptions to be submitted.

Verify that the required public notice was made at least one week prior to clicking ‘Submit to PDE’ button by entering advertisement date in the appropriate field near the top of the screen.

Click the ‘Submit to PDE’ button at bottom of screen.

Note: The ‘Submit to PDE’ button will be disabled until the 2020-2021 Preliminary General Fund Budget (GFB) has been submitted to PDE pursuant to the instructions found at [www.education.pa.gov](http://www.education.pa.gov). In addition, the real estate tax rate adopted with the preliminary GFB must be in excess of the school district’s index to permit submission of referendum exceptions.

After ‘Submit to PDE’ button has been clicked, user is automatically redirected to Summary of Referendum Exceptions screen.

Note: After the ‘Submit to PDE’ button has been clicked, the user is locked out and cannot edit or resubmit exception data. Contact PDE for assistance.

Print “Summary of Referendum Exceptions” signature document, obtain superintendent’s signature, and send to [ra-RES@pa.gov](mailto:ra-RES@pa.gov). DO NOT MAIL to PDE.

Note: A new, signed “Summary of Referendum Exceptions” is required after any change to submitted data during PDE’s review of referendum exceptions. Approval of referendum exceptions will not occur unless PDE has a signed ‘Summary of Referendum Exceptions’ that matches the approvable amount.

A detailed walkthrough of each referendum exception can be found starting on the next page.

## 2. Detailed Walkthrough

The following pages provide additional details to assist school districts with their submission of referendum exceptions to PDE.

Below are the three categories of referendum exceptions that may be submitted to PDE.

1. School Construction
2. Special Education Expenditures
3. Retirement Contributions

The School Construction and Retirement Contributions exceptions require data to be entered for the exception to be calculated by RES. The Special Education Expenditures exception automatically loads data from the Special Education Services Schedule (SESS) in the CFRS-AFR application and requires simply saving the exception as Complete to calculate.

As stated in Section 1, referendum exceptions cannot be submitted prior to submission of the 2020-2021 Preliminary GFB in the Consolidated Financial Reporting System (CFRS), as entry to RES requires data from the submitted preliminary GFB.

PDE must receive the signed “Summary of Referendum Exceptions” document via e-mail before submission of referendum exceptions is considered complete and approval can occur.

Questions should be immediately addressed to PDE staff at [ra-RES@pa.gov](mailto:ra-RES@pa.gov) or the telephone number below:

Division of Subsidy Administration

**(717) 787-5423, option 5** (Special Education Expenditures or Retirement Contributions)

Valecia Pierce, Section Chief, Subsidy Administration Section

Jonathan Hollenbach

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### School Construction

Due to the large amount of data required to be entered for the two school construction exceptions, the “Save Incomplete” button should be periodically clicked to save data. Upon successful completion of all required data entry, the ‘Save Complete’ button should be clicked to calculate the allowable referendum exception.

Backup documentation relating to school construction exceptions must be submitted to PDE electronically via [ra-RES@pa.gov](mailto:ra-RES@pa.gov); PDE must receive documentation within three (3) days of online submission of exceptions. Details pertaining to required backup documentation can be found on the PDE website in the Referendum Exception Guidelines.

- a) Grandfathered Debt (Form A)

Data entry for the grandfathered debt exception requires information for each issue/note/loan incurred prior to the effective date of Special Session Act 1 of 2006 or any subsequent

refinancing of grandfathered indebtedness. (The effective date depends on whether the school district opted to participate in Act 72 of 2004.)

Users are required to enter every original or refinancing issue/note/loan for which the school district either made payments in 2019-2020 or is budgeting to make payments in 2020-2021.

b) Electoral Debt (Form B)

As with the grandfathered debt exception, data entry is similar in nature. However, in order to request this exception, electoral debt must have already been approved by voters in the school district.

### **Special Education Expenditures**

Data entry is not required for this exception.

Annual Financial Report (AFR) data is automatically populated from the SESS into RES for 2017-2018 and 2018-2019.

User must click 'Save Complete' to calculate allowable exception.

### **Retirement Contributions**

Enter the total salary base, federally funded salary base, and the state retirement subsidy (account 7820) for 2019-2020 and 2020-2021. 2019-2020 data should be based on the most updated salary data available. 2020-2021 data should be based on the school district's recently adopted preliminary budget.

Note: pursuant to Act 25 of 2011, salaries eligible for the Retirement Contributions exception for 2020-2021 is capped at an amount not greater than 2011-2012 (this cap is automatically applied in RES).

The amount of retirement expenditures (object 230) will be calculated using pre-populated PSERS contribution rates for each year – 34.29% for 2019-2020 and 34.51% for 2020-2021.

The following parameters must be followed and are validated within RES:

- For school districts with an MV/PI aid ratio less than 0.5000, 7820 revenue must be exactly 50% of expenditures.
- For school districts with an MV/PI aid ratio greater than or equal to 0.5000, 7820 revenue should be the sum of 50% of the expenditures for 'existing' employees and the aid ratio percentage of the expenditures for 'new' employees.

After all required data has been entered, the user must click 'Save Complete' to calculate allowable exception.

### 3. Useful Tips

Below are general tips to assist users in the RES application:

The on-screen BACK button will always return the user to the previously-visited screen.

Always use the TAB key to move between data entry fields. Pressing the ENTER key is the same as clicking the Save Complete button. Users should treat RES as any other website and exercise normal internet protocols regarding navigation and functionality.

When entering data, never enter commas or decimals (for currency); RES will automatically format cells upon clicking the 'Save Incomplete' or 'Save Complete' buttons.

The 'Save Incomplete' button may be used when data needs to be saved but the user wishes to leave and come back later to finish entering/reviewing data. Clicking this button will perform some validations, calculations and field formatting; some fields are required in order to save incomplete, such as project name and financing details description.

The 'Save Complete' button performs all field-level validations and formatting. The "Record saved successfully" message indicates that all validations have passed and that sufficiently correct data has been entered for the allowable exception to be calculated.

The RES application may time-out after 15 minutes. Users that must walk away from their computer should always save or logoff from the PDE website as data may be lost if the application is left unattended.

Never wait to report a problem to PDE. Always assume no other school district has notified PDE of a glitch or other abnormal occurrence with the RES application.