

Taxpayer Relief Act Report on Referendum Exceptions For School Year 2024-2025

April 2024



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
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Harrisburg, PA 17120
www.education.pa.gov



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Report on Referendum Exception For School Year 2024-2025

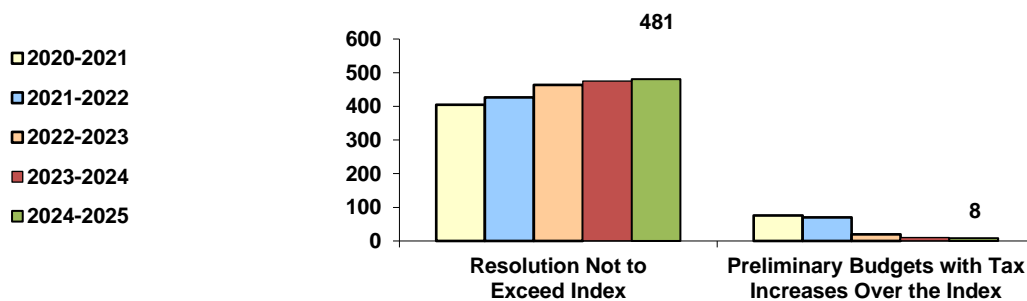
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district’s allowable tax increase. School districts can only raise taxes above this index by either obtaining approval from the voters or applying and qualifying for one of the specific referendum exceptions provided for in Act 1. This report describes the process by which school districts applied for referendum exceptions for the 2024-2025 school year and provides data collected during the Department’s review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2023, the Department calculated the index for each school district as required by law. The base index of 5.3 percent is the average of the percentage increase in the statewide average weekly wage, as determined by the Pennsylvania Department of Labor and Industry, for the preceding calendar year and the percentage increase in the Employment Cost Index for Elementary and Secondary Schools, as determined by the Bureau of Labor Statistics in the U.S. Department of Labor, for the previous 12-month period ending June 30. School districts with lower wealth (i.e., a market value/personal income aid ratio (MV/PI AR) greater than 0.4000), receive an adjusted index that is achieved by multiplying the base index by the sum of 0.75 and each school district’s MV/PI AR for the current year.

Preliminary Budget Process

Based on the process outlined in Act 1, school districts had the following options for school year 2024-2025: 1) adopt a resolution by January 4, 2024, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by January 24, 2024. A school district adopting a resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For school year 2024-2025, 481 school districts adopted a resolution certifying that tax rates would not be increased above their index and 8 adopted a preliminary budget with real estate tax rates over the index.



History of Resolutions and Exceptions

Resolution and Preliminary Budget Counts	
School districts adopting a resolution to not increase taxes above their index	481
School districts submitting preliminary budgets	16
With real estate tax rates over index	8
With real estate tax rates within index	8
School districts operating on calendar year basis, not included in this report	2
School districts not subject to preliminary budget requirements of Act 1	<u>1</u>
TOTAL NUMBER OF SCHOOL DISTRICTS	500

Of the 16 school districts that adopted a preliminary budget, 8 adopted real estate tax rates that exceeded the school district’s index. The tax rate increases in the remaining 8 school districts that adopted a preliminary budget did not exceed the school district’s index.

The school districts that adopted a preliminary budget had two options to increase tax rates above their index: 1) seek an exception from the Department or, 2) request approval from the electorate by placing a referendum question on the ballot for April 23, 2024, which is the election immediately preceding the 2024-2025 school year.

Referendum Exception Submission Process

In order to increase property taxes above the index without seeking voter approval, a school district must apply to and receive approval from the Department for a referendum exception. Act 1 lists four referendum exceptions based on costs associated with the following areas:

1. School Construction—Grandfathered Indebtedness
2. School Construction—Electoral Indebtedness
3. Special Education Expenditures
4. Retirement Contributions to the Public School Employees’ Retirement System (PSERS)

Based on the specific criteria for each exception described in Act 1, the Department used its electronic, web-based data-reporting system, the Referendum Exception System (RES), to receive and approve referendum exceptions. (See the Appendix for the Act 1 language describing the referendum exceptions and for examples of the data-reporting templates maintained by the Department.)

The electronic system automatically calculates a school district’s allowable exceptions based on the parameters in Act 1. By reviewing these calculation results, school districts used RES to determine whether they qualified for an exception and the allowable dollar amount for the tax increase. School districts were only permitted to submit referendum exceptions to the Department if they qualified for them based on the data.

RES used two categories of data to calculate the referendum exceptions:

1. Annual Financial Report data: RES used prior-year annual financial report (AFR) data to calculate the referendum exception for Special Education Expenditures. The Department determined that school year 2022-2023 was the most current year of AFR data and preloaded this information, and AFR data for school year 2021-2022, into RES. The system then calculated school districts' eligibility and allowable dollar amount based on actual net increases in special education expenditures between the two years of AFR data.
2. General Fund Budget data: RES used projected increases in the school year 2024-2025 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2023-2024 estimated data and 2024-2025 preliminary budget data into RES. The system then calculated school districts' eligibility and allowable dollar amount.

Department Review of Referendum Exceptions

After school districts submitted their referendum exceptions, the Department reviewed the data associated with each exception. Based upon this review, the Department contacted school district business office personnel to determine if data corrections were necessary. The Department's approval of referendum exceptions was contingent on the resulting data corrections. As a result, for two school districts, the amount approved by the Department for some exceptions was below the amount originally submitted.

The Department based its approval of school districts' requested referendum exceptions on data meeting the criteria established in Act 1, validating that the requests complied with the law.

Results of Referendum Exception Review

The Department received and approved referendum exception requests from seven school districts.

Approved Referendum Exception Submissions	
School districts with approved referendum exceptions	
That fully cover proposed tax increase in preliminary budget	2
That do not fully cover proposed tax increase in preliminary budget	<u>1</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	3

Of the 8 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

1. Two school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase; and
2. One school district must either reduce real estate taxes to the rate increase approved by the Department or must have already submitted a referendum question to the County Board of Elections. (See Table 4.)

Preliminary Budget Results and PDE Referendum Exceptions	
School districts submitting preliminary budgets with real estate tax rates over index:	
With approved exceptions that fully cover proposed tax increase	2
With approved exceptions that do not fully cover proposed tax increase	1
Did not submit request for referendum exceptions	<u>5</u>
TOTAL SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS OVER INDEX	8

If the value of the referendum exception(s) a school district sought was greater than what was needed to balance its preliminary budget, the total value of the exception(s) could be used to balance its final budget. However, the Department only approved a tax increase in the amount a school district needed to balance its preliminary budget. For example, if a school district sought referendum exceptions totaling \$200,000 but only needed \$75,000 in additional tax revenue to balance its preliminary budget, the Department approved a tax rate increase based on \$75,000, not \$200,000. Tax rate increases were not determined by exception because the full amount of each exception is not required for most school districts.

School districts located in more than one county are required to apportion the tax levy based on the market value in each county, as determined by the State Tax Equalization Board, pursuant to section 672.1 of the Pennsylvania Public School Code of 1949, as amended. As a result, the tax rate increases are not the same for each county in a multi-county school district.

Referendum Exceptions Used in Final Budgets Adopted by School Districts

School districts can use the total amount of their approved referendum exceptions if needed to balance their final budget. However, as the following table indicates, school districts have historically used referendum exceptions at a lower amount.

Budget Year	Amount of Referendum Exceptions				Number of School Districts		
	Approved	Used	Percent		Approved	Used	Percent
2008-2009	\$143,189,572	\$41,093,962	28.7%		102	66	64.7%
2009-2010	\$84,853,037	\$13,072,387	15.4%		61	18	29.5%
2010-2011	\$192,420,114	\$67,647,774	35.2%		133	84	63.2%
2011-2012	\$265,830,906	\$95,538,548	35.9%		228	135	59.2%
2012-2013	\$159,942,625	\$48,174,306	30.1%		197	105	53.3%
2013-2014	\$121,708,954	\$30,484,314	25.0%		171	93	54.4%
2014-2015	\$121,097,346	\$39,284,177	32.4%		164	92	56.1%
2015-2016	\$132,751,446	\$36,206,209	27.3%		172	83	48.3%
2016-2017	\$144,280,586	\$47,960,372	33.2%		179	92	51.4%
2017-2018	\$99,542,024	\$23,105,124	23.2%		129	55	42.6%
2018-2019	\$54,306,649	\$19,777,445	36.4%		98	54	55.1%
2019-2020	\$52,943,105	\$18,551,572	35.0%		84	41	48.8%
2020-2021	\$44,906,658	\$6,001,026	13.4%		64	18	28.1%
2021-2022	\$10,717,996	\$2,726,138	25.4%		30	7	23.3%
2022-2023	\$4,560,963	\$625,202	13.7%		12	4	33.3%
2023-2024	\$4,732,658	\$623,870	13.2%		7	4	57.1%
2024-2025	\$2,366,477				3		

Description of Report Tables

Table 1, “Summary of Referendum Exceptions by Type for School Year 2024-2025,” lists each referendum exception, the number of school districts approved for each, and the total amount approved.

Table 2, “Comparison of Number of School Districts Approved for Referendum Exceptions, 2023-2024 vs 2024-2025,” compares data for each referendum exception approved in 2023-2024 vs 2024-2025.

Table 3, “Comparison of Amount of Approved Referendum Exceptions, 2023-2024 vs 2024-2025,” compares data for each referendum exception approved in 2023-2024 vs 2024-2025.

Table 4, “Approved Real Estate Tax Rate Increases for School Year 2024-2025 Based on Preliminary Budget and Referendum Exceptions,” includes summary data for each school district: Dollar Amount That Preliminary Budget Exceeds the Index, Millage Increase Above the Index Needed to Fully Fund Preliminary Budget, Millage Increase Above the Index Allowed as a Result of Approved Exceptions, and Expenditures on Preliminary Budget That Exceed Approved Exceptions.

Table 5, “Referendum Exceptions for School Year 2024-2025 Sought from and Approved by Pennsylvania Department of Education,” provides detailed data on the amounts requested and subsequently approved for each referendum exception submitted by each school district.

Table 6, “Approved Real Estate Tax Rate as Percent of Proposed Tax Rate,” includes information on tax increases reported on school district preliminary budgets and how much of each increase relates to approved referendum exceptions.

This report is accessible on the Department’s website at www.education.pa.gov. From the top menu, select “Policy and Funding.” Then select Property Tax Relief from the list provided on the screen. Select the link in the blue box for “Referendum Exceptions” and the report will be listed in the bottom section of the page.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2024-2025
Prepared by Pennsylvania Department of Education

Referendum Exception	School Districts Approved	Percent of Total SDs Approved	Amount Approved	Percent of Total Amount Approved
Pension Obligations	0	0.0%	\$0	0.0%
Special Education Expenditures	3	100.0%	\$2,366,477	100.0%
School Construction Grandfathered Debt	0	0.0%	\$0	0.0%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	3	100.0%	\$2,366,477	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2023-2024 vs. 2024-2025
 Prepared by Pennsylvania Department of Education

Referendum Exception	School Districts Approved	
	2023-2024	2024-2025
Pension Obligations	0	0
Special Education Expenditures	7	3
School Construction		
Grandfathered Debt	0	0
School Construction		
Electoral Debt	0	0
Totals	7	3

Table 3
Comparison of Amount of Approved Referendum Exceptions
2023-2024 vs. 2024-2025
Prepared by Pennsylvania Department of Education

Referendum Exception:	Amount Approved		Dollar Change	Percent Change
	2023-2024	2024-2025		
Pension Obligations	\$0	\$0	\$0	0.0%
Special Education Expenditures	\$4,732,658	\$2,366,477	(\$2,366,181)	(50.0%)
School Construction Grandfathered Debt	\$0	\$0	\$0	0.0%
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
Totals	\$4,732,658	\$2,366,477	(\$2,366,181)	(50.0%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2024-2025
Based on Preliminary Budget and Referendum Exceptions

School District	County	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved
Saint Marys Area SD	Elk	\$915,352	2.9263	2.9263	\$0
Lewisburg Area SD	Union	\$456,160	0.4373	0.0543	\$399,474
Tredyffrin-Easttown SD	Chester	\$1,366,964	0.2705	0.2705	\$0

Table 5
Referendum Exceptions for School Year 2024-2025
Sought From and Approved By Pennsylvania Department of Education

School District	Total Approved	Special Education Expenditures *	
		Requested	Approved
Saint Marys Area SD	\$942,257	\$942,257	\$942,257
Lewisburg Area SD	\$56,686	\$56,686	\$56,686
Tredyffrin-Easttown SD	\$1,367,534	\$1,367,534	\$1,367,534
	\$2,366,477 3	\$2,366,477 3	\$2,366,477 3

* Differences between amounts requested and approved result from data corrections discussed with school district at time of review.

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2024-2025
Based on Preliminary Budget and Referendum Exceptions

School District	County	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions
Saint Marys Area SD	Elk	5.5720	\$1,852,376	7.04%	\$915,352	2.9263
Lewisburg Area SD	Union	1.6200	\$2,807,065	0.26%	\$56,686	0.0543
Tredyffrin-Easttown SD	Chester	1.6887	\$8,859,724	0.96%	\$1,366,964	0.2705

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

333(f)(2)(iii)(A)

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

I. LIST ALL ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE *EFFECTIVE DATE* (as follows):

Act 72 School Districts: **September 4, 2004**

All Other School Districts: **June 27, 2006**

II. LIST ALL REFINANCING ISSUES, NOTES AND LOANS INCURRED ON OR AFTER THE *EFFECTIVE DATE* THAT REFINANCED ANY ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE THE *EFFECTIVE DATE*

					Total
(a.1) Bond issue, note or loan and Year Issued					
(a.2) Original or Refinancing					
(a.3) If Refinancing on a.2, list bond issue, note or loan refinanced					
(b) PDE lease number for line a.1 (if applicable)					
(c) Bond issue/note/loan principal amount for line a.1					\$0
(d) Date line a.1 incurred (mm/dd/yy)					
1. Latest date before <i>effective date</i>					
2. Earliest date on or after <i>effective date</i>					
(e) Date line a.1 issued (mm/dd/yy)					
(f) Principal for line a.1 incurred before <i>effective date</i> as % of Total					
1. Principal incurred before <i>effective date</i>					
2. Principal incurred on or after <i>effective date</i>					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
(g) Refinanced indebtedness incurred before <i>effective date</i>					
1. Principal refinanced on indebtedness incurred before <i>effective date</i>					
2. Principal refinanced on indebtedness incurred on or after <i>effective date</i>					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred before <i>effective date</i> as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
(h) Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
(i) Refinanced indebtedness incurred before <i>effective date</i> as % of total minus Principal on indebtedness incurred after <i>effective date</i> as % of total x Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
(j) Percentage assigned to indebtedness incurred before <i>effective date</i> ((f.4 + i), maximum 100%; if a.2 = Original, I = 0%)	0.00%	0.00%	0.00%	0.00%	

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

333(f)(2)(iii)(A)

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

I. LIST ALL ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE *EFFECTIVE DATE* (as follows):

Act 72 School Districts: **September 4, 2004**

All Other School Districts: **June 27, 2006**

II. LIST ALL REFINANCING ISSUES, NOTES AND LOANS INCURRED ON OR AFTER THE *EFFECTIVE DATE* THAT REFINANCED ANY ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE THE *EFFECTIVE DATE*

Bond issue, note or loan and Year Issued					Total
(k) Current Year total principal and interest payments *					\$0
(l) Reimbursable percentage (if applicable)					
(m) Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
(n) Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
(o) Local share attributable to pre- <i>effective date</i> debt ((k - n) * j)	\$0	\$0	\$0	\$0	\$0
(p) Total nonrecurring revenue applied to debt service payments					\$0
(q) Estimated local share of payments from recurring revenues (o - p)	\$0	\$0	\$0	\$0	\$0
(r) Next Year total principal and interest payments *					\$0
(s) Reimbursable percentage (if applicable)					
(t) Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
(u) Estimated state share (r * s * t)	\$0	\$0	\$0	\$0	\$0
(v) Local share attributable to pre- <i>effective date</i> debt ((r - u) * j)	\$0	\$0	\$0	\$0	\$0
(w) Total nonrecurring revenue to apply to debt service payments					\$0
(x) Estimated local share of payments from recurring revenues (v - w)	\$0	\$0	\$0	\$0	\$0
(y) Next Year local share minus Current Year local share (x - q)	\$0	\$0	\$0	\$0	\$0

Allowable Exception: School Construction: Indebtedness Prior to Certain Dates (y > \$0):

* May include swap payments that are part of the interest charge on indebtedness paid by a district to an authority.

School Construction: Electoral Debt Incurred Under 53 Pa.C.S. Pt. VII Subpart B

Referendum Exception Worksheet

333(f)(2)(iii)(B)

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

**ONLY LIST ISSUES, NOTES AND LOANS FOR ELECTORAL DEBT
INCURRED UNDER 53 Pa.C.S. Pt. VII Subpart B**

(a.1) Bond issue, note or loan and Year Issued					Total
(a.2) Original or Refinancing					
(a.3) If Refinancing on a.2, list bond issue, note or loan refinanced					
(b) PDE lease number for line a.1 (if applicable)					
(c) Bond issue/note/loan principal amount for line a.1					
(d) Date line a.1 incurred (mm/dd/yy)					
(e) Date line a.1 issued (mm/dd/yy)					\$0
(f) Principal for line a.1 as % of Total					
1. Principal incurred for electoral debt					
2. Principal incurred for non-electoral debt					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
(g) Refinanced indebtedness incurred for electoral debt					
1. Principal refinanced on electoral debt					
2. Principal refinanced on non-electoral debt					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred for electoral debt as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
(h) Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
(i) Refinanced indebtedness for electoral debt as % of total minus Principal on indebtedness non-electoral debt as % of total x Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
(j) Percentage assigned to indebtedness incurred for electoral debt ((f.4 + i), maximum 100%; if a.2 = Original, I = 0%)	0.00%	0.00%	0.00%	0.00%	

School Construction: Electoral Debt Incurred Under 53 Pa.C.S. Pt. VII Subpart B

Referendum Exception Worksheet

333(f)(2)(iii)(B)

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

**ONLY LIST ISSUES, NOTES AND LOANS FOR ELECTORAL DEBT
INCURRED UNDER 53 Pa.C.S. Pt. VII Subpart B**

Bond issue, note or loan and Year Issued					Total
(k) Current Year total principal and interest payments *					\$0
(l) Reimbursable percentage (if applicable)					
(m) Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
(n) Estimated state share ($k * l * m$)	\$0	\$0	\$0	\$0	\$0
(o) Local share attributable to electoral debt ($(k - n) * j$)	\$0	\$0	\$0	\$0	\$0
(p) Total nonrecurring revenue applied to debt service payments					\$0
(q) Estimated local share of payments from recurring revenues ($o - p$)	\$0	\$0	\$0	\$0	\$0
(r) Next Year total principal and interest payments *					\$0
(s) Reimbursable percentage (if applicable)					
(t) Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
(u) Estimated state share ($r * s * t$)	\$0	\$0	\$0	\$0	\$0
(v) Local share attributable to electoral debt ($(r - u) * j$)	\$0	\$0	\$0	\$0	\$0
(w) Total nonrecurring revenue to apply to debt service payments					\$0
(x) Estimated local share of payments from recurring revenues ($v - w$)	\$0	\$0	\$0	\$0	\$0
(y) Next Year local share minus Current Year local share ($x - q$)	\$0	\$0	\$0	\$0	\$0

Allowable Exception: School Construction: Electoral Debt (53 Pa.C.S. Pt. VII Subpt. B) ($y > \$0$):

* May include swap payments that are part of the interest charge on indebtedness paid by a district to an authority.

Special Education Expenditures

Referendum Exception Worksheet

333(f)(2)(v) as amended by Act 25 of 2011

Enter School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

(a.1) Expenditure Function & Description for Special Education (General Fund Only)

1200 - Special Education Instruction
 less: 1243 - Gifted Support
 Special Education Instruction for Students with Disabilities

	Actual Amount for 2013-2014	Actual Amount for 2014-2015
	\$0.00	\$0.00

(a.2) 2120 - Guidance Services
 2140 - Psychological Services
 2150 - Speech Pathology and Audiology Services
 2160 - Social Work Services
 2260 - Instruction and Curriculum Development Services
 2350 - Legal Services
 2420 - Medical Services
 2440 - Nursing Services
 2700 - Student Transportation Services
 Special Education Services for Students with Disabilities

	\$0.00	\$0.00

(a.3) Total Special Education Expenditures (a.1 + a.2)

\$0.00 \$0.00

(b) Revenue Function & Description for Special Education (General Fund Only)

7271 - Special Education Funding for School Aged Pupils
 7272 - Early Intervention

	Actual Amount for 2013-2014	Actual Amount for 2014-2015

Total Special Education Revenues

\$0.00 \$0.00

Special Education Expenditures minus Revenues (a.3 - b)

\$0.00 \$0.00

(c) School District's Index for 2016-2017

(d) Index multiplied by 2013-2014 Net Special Education Expenditures:

\$0.00

(e) 2014-2015 Net Expenditures minus 2013-2014 Net Expenditures:

\$0.00

Allowable Exception: Special Education Expenditures (e - d):

Retirement Contributions
Referendum Exception Worksheet
333(n) as amended by Act 25 of 2011

School District Name

THIS WORKSHEET IS FOR ESTIMATIONS ONLY AND MAY NOT BE USED FOR OFFICIAL SUBMISSION.

2011-2012 Salary Base - Total

2011-2012 Salary Base - Federal

Budgeted School District Share of Payments to PSERS	Actual Dollar Value of Estimated Payments for 2015-2016	Actual Dollar Value of Estimated Payments for 2016-2017
(a) Salary Base - Total		
Salary Base - Total to use for Referendum Exception	\$0	\$0
(b) PSERS Employer Contribution Rate	25.84%	30.03%
(c) Expenditure Object 230 (a x b)	\$0	\$0
(d) Revenue 7820		
(e) Percent State (d ÷ c)	0.00%	0.00%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
(g) Salary Base - Federal		
Salary Base - Federal to use for Referendum Exception	\$0	\$0
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$0	\$0
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$0	\$0
(j) Expenditure Object 230 - Local Share (f - i)	\$0	\$0
School District's Index for 2016-2017		

(k) Index multiplied by 2015-2016 budgeted school district share of payments to PSERS: \$0

(l) 2016-2017 net budgeted amount minus 2015-2016 net budgeted amount: \$0

Allowable Retirement Contributions Exception (l - k):