

**Summary of Referendum Exceptions
For Budget Year 2015-2016
Special Session Act 1 of 2006**

Date: 2/25/2015

School District Name

Upper Saint Clair SD

County

Allegheny

AUN

1-03-02-920-3

- | | |
|--|-----------|
| 1. Real estate tax revenue in excess of index (from RETR report)
(amount of 2015-2016 budget shortfall) | \$853,953 |
|--|-----------|

Exceptions being sought from PA Department of Education

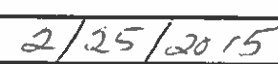
School Construction - A (Grandfathered Debt)	333(f)(2)(iii)(A)	
School Construction - B (Electoral Debt)	333(f)(2)(iii)(B)	
Special Education Expenditures	333(f)(2)(v)	\$298,802
Retirement Contributions	333(n)	\$577,127
<i>Total Amount of Requested PDE Exceptions</i>		<i>\$875,929</i>

I hereby certify that the above information is accurate and complete.

Signature of Superintendent



Date



Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street, 4th Floor
Harrisburg, PA 17126

Special Education Expenditures

Referendum Exception Worksheet for Budget Year 2015-2016

333(f)(2)(v)

Upper Saint Clair SD

	Amount for 2012-2013	Amount for 2013-2014
(a.1) Expenditure Function & Description for Special Education (General Fund Only)		
1200 - Special Education Instruction	\$7,354,912.96	\$7,868,041.66
less: 1243 - Gifted Support	\$825,732.70	\$953,333.50
Special Education Instruction for Students with Disabilities	\$6,529,180.26	\$6,914,708.16
(a.2) Expenditure Details		
2120 - Guidance Services	\$208,431.72	\$228,210.17
2140 - Psychological Services	\$15,525.03	\$15,298.86
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services		
2260 - Instruction and Curriculum Development Services		
2350 - Legal Services	\$22,154.50	\$38,087.58
2420 - Medical Services		
2440 - Nursing Services	\$79,100.28	\$73,174.42
2700 - Student Transportation Services	\$1,038,720.21	\$1,097,322.19
Special Education Services for Students with Disabilities	\$1,363,931.74	\$1,452,093.22
(a.3) Total Special Education Expenditure (a.1 + a.2)	\$7,893,112.00	\$8,366,801.38
(b) Revenue Function & Description for Special Education (General Fund Only)		
7271 - Special Education Funding For School Aged Pupils	\$1,812,330.22	\$1,871,682.59
7272 - Early Intervention		
Total Special Education Revenues	\$1,812,330.22	\$1,871,682.59
Special Education Expenditures minus Revenues (a.3 - b)	\$6,080,781.78	\$6,495,118.79

Special Education Expenditures
Referendum Exception Worksheet for Budget Year 2015-2016

333(f)(2)(v)

Upper Saint Clair SD

(c)	Index multiplied by 2012-2013 Special Education Expenditures	\$115,534.85
(d)	2013-2014 Expenditures minus 2012-2013 Expenditures	\$414,337.01
(e)	Line d minus line c	\$298,802.16
	Allowable Special Education Exception (e):	\$298,802

Retirement Contributions

Referendum Exception Worksheet for Budget Year 2015-2016

333(n)

Upper Saint Clair SD

2011-2012 Salary Base - Total	\$29,695,173
2011-2012 Salary Base - Federal	\$1,077,773

	Actual Dollar Value of Estimated Payments for 2014-2015	Actual Dollar Value of Estimated Payments for 2015-2016
Budgeted School District Share of Payments to PSERS		
(a) Salary Base - Total	\$31,800,846	\$32,669,274
Salary Base - Total to use for Referendum Exception	\$29,695,173	\$29,695,173
(b) PSERS Employer Contribution Rate	21.40%	25.84%
(c) Expenditure Object 230 - Total (a x b)	\$6,354,767	\$7,673,233
(d) Revenue 7820	\$3,177,383	\$3,836,616
(e) Percent State (d ÷ c)	50.00%	50.00%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$3,177,384	\$3,836,617
(g) Salary Base - Federal	\$1,077,774	\$1,077,774
Salary Base - Federal to use for Referendum Exception	\$1,077,773	\$1,077,773
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$230,644	\$278,497
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$115,322	\$139,249
(j) Expenditure Object 230 - Local Share (f - i)	\$3,062,062	\$3,697,368
(k) Index multiplied by 2014-2015 budgeted SD share of payments to PSERS		\$58,179
(l) 2015-2016 Net budgeted amount minus 2014-2015 net budgeted amount		\$635,306
Allowable Retirement Contributions Exception (l - k)		\$577,127