

**Summary of Referendum Exceptions
For Budget Year 2014-2015
Special Session Act 1 of 2006**

Date: 2/25/2014

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) \$1,414,710
(amount of 2014-2015 budget shortfall)

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)

\$98,533

Retirement Contributions

333(n)

\$588,727

Total Amount of Requested PDE Exceptions

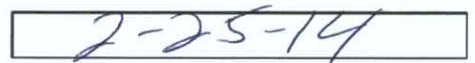
\$687,260

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

Retirement Contributions

Referendum Exception Worksheet for Budget Year 2014-2015

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 2013-2014	Actual Dollar Value of Estimated Payments for 2014-2015
Budgeted School District Share of Payments to PSERS		
(a) Salary Base - Total	\$30,960,167	\$31,583,721
Salary Base - Total to use for Referendum Exception	\$29,695,173	\$29,695,173
(b) PSERS Employer Contribution Rate	16.93%	21.40%
(c) Expenditure Object 230 - Total (a x b)	\$5,027,393	\$6,354,767
(d) Revenue 7820	\$2,513,697	\$3,177,384
(e) Percent State (d ÷ c)	50.00%	50.00%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$2,513,696	\$3,177,383
(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)	\$182,467	\$230,644
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$91,234	\$115,322
(j) Expenditure Object 230 - Local Share (f - i)	\$2,422,462	\$3,062,061
(k) Index multiplied by 2013-2014 budgeted SD share of payments to PSERS		\$50,872
(l) 2014-2015 Net budgeted amount minus 2013-2014 net budgeted amount		\$639,599
Allowable Retirement Contributions Exception (l - k)		\$588,727

Special Education Expenditures

Referendum Exception Worksheet for Budget Year 2014-2015

333(f)(2)(v)

Upper Saint Clair SD

	Amount for 2011-2012	Amount for 2012-2013
(a.1) Expenditure Function & Description for Special Education (General Fund Only)		
1200 - Special Education Instruction	\$7,320,167.62	\$7,354,912.96
less: 1243 - Gifted Support	\$925,931.33	\$825,732.70
Special Education Instruction for Students with Disabilities	\$6,394,236.29	\$6,529,180.26
 (a.2) Expenditure Details		
2120 - Guidance Services	\$186,365.45	\$208,431.72
2140 - Psychological Services	\$17,131.35	\$15,525.03
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services		
2260 - Instruction and Curriculum Development Services		
2350 - Legal Services	\$9,190.00	\$22,154.50
2420 - Medical Services		
2440 - Nursing Services	\$69,466.01	\$79,100.28
2700 - Student Transportation Services	\$991,083.38	\$1,038,720.21
Special Education Services for Students with Disabilities	\$1,273,236.19	\$1,363,931.74
 (a.3) Total Special Education Expenditure (a.1 + a.2)	 \$7,667,472.48	 \$7,893,112.00
 (b) Revenue Function & Description for Special Education (General Fund Only)		
7271 - Special Education Funding For School Aged Pupils	\$1,808,266.85	\$1,812,330.22
7272 - Early Intervention		
 Total Special Education Revenues	 \$1,808,266.85	 \$1,812,330.22
 Special Education Expenditures minus Revenues (a.3 - b)	 \$5,859,205.63	 \$6,080,781.78

Special Education Expenditures

Referendum Exception Worksheet for Budget Year 2014-2015

333(f)(2)(v)

Upper Saint Clair SD

(c)	Index multiplied by 2011-2012 Special Education Expenditures	\$123,043.32
(d)	2012-2013 Expenditures minus 2011-2012 Expenditures	\$221,576.15
(e)	Line d minus line c	\$98,532.83
	Allowable Special Education Exception (e):	\$98,533