

Taxpayer Relief Act Report on Referendum Exceptions For School Year 2020-2021

April 2020



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION**

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Report on Referendum Exceptions For School Year 2020-2021

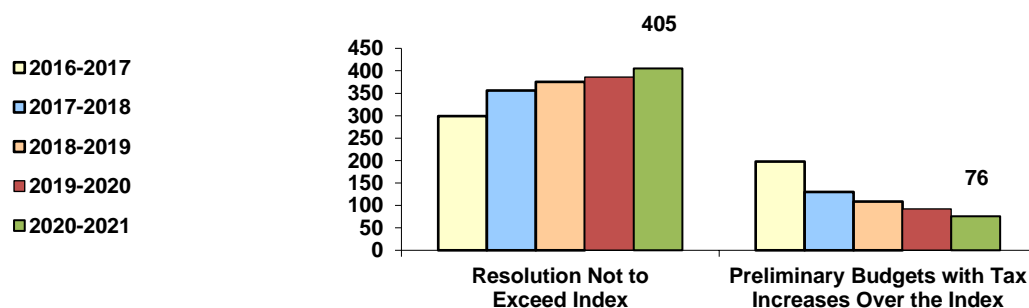
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase. School districts can only raise taxes above this index by either 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 2020-2021 school year and provides data collected during the Department's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2019, the Department calculated the index for each school district as required by law. The base index of 2.6 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 2020-2021: 1) adopt a resolution by January 9, 2020, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by January 29, 2020. 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 2020-2021, 405 school districts adopted a resolution certifying that tax rates would not be increased above their index and 76 adopted a preliminary budget with real estate tax rates over the index.



History of Resolutions and Exceptions

<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting a resolution to not increase taxes above their index	405
School districts submitting preliminary budgets	92
With real estate tax rates over index	76
With real estate tax rates within index	16
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 92 school districts that adopted a preliminary budget, 76 adopted real estate tax rates that exceeded the school district’s index. The tax rate increases in the remaining 16 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 28, 2020, which is the election immediately preceding the 2020-2021 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 2018-2019 was the most current year of AFR data and preloaded this information, and AFR data for school year 2017-2018, 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 2020-2021 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2019-2020 estimated data and 2020-2021 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 64 school districts.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	31
That do not fully cover proposed tax increase in preliminary budget	<u>33</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	64

Of the 76 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

1. 31 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase; and
2. 45 school districts must either reduce the 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.)

<u>Preliminary Budget Results and PDE Referendum Exceptions</u>	
School districts submitting preliminary budgets with real estate tax rates over index:	
With approved exceptions that fully cover proposed tax increase	31
With approved exceptions that do not fully cover proposed tax increase	33
Did not submit request for referendum exceptions	<u>12</u>
TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS	76

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			64		

Description of Report Tables

Table 1, "Summary of Referendum Exceptions by Type for School Year 2020-2021," 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, 2019-2020 vs 2020-2021," compares data for each referendum exception approved in 2019-2020 vs 2020-2021.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2019-2020 vs 2020-2021," compares data for each referendum exception approved in 2019-2020 vs 2020-2021.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2020-2021 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 2020-2021 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 Taxes from the list provided on the screen. Under "Resources," select "Referendum Exceptions" and the report will be listed at the bottom of the page.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2020-2021
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<u>School Districts Approved</u>	<u>Percent of Total SDs Approved</u>	<u>Amount Approved</u>	<u>Percent of Total Amount Approved</u>
Pension Obligations	3	4.7%	\$277,506	0.6%
Special Education Expenditures	62	96.9%	\$44,629,152	99.4%
School Construction Grandfathered Debt	0	0.0%	\$0	0.0%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	64	100.0%	\$44,906,658	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2019-2020 vs. 2020-2021
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	School Districts Approved	
	<u>2019-2020</u>	<u>2020-2021</u>
Pension Obligations	31	3
Special Education Expenditures	78	62
School Construction	2	0
Grandfathered Debt	0	0
School Construction	0	0
Electoral Debt	0	0
Totals	84	64

The state total represents the total number of school districts that were approved for one or more referendum exceptions and is not the sum of the counts by individual referendum exception.

Table 3
Comparison of Amount of Approved Referendum Exceptions
2019-2020 vs. 2020-2021
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2019-2020</u>	<u>2020-2021</u>		
Pension Obligations	\$1,092,111	\$277,506	(\$814,605)	(74.6%)
Special Education Expenditures	\$50,974,578	\$44,629,152	(\$6,345,426)	(12.4%)
School Construction Grandfathered Debt	\$876,416	\$0	(\$876,416)	(100.0%)
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
Totals	\$52,943,105	\$44,906,658	(\$8,036,447)	(15.2%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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 Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Abington SD	Montgomery			\$1,300,286	0.37			0.2597			\$397,089
Albert Gallatin Area SD	Fayette			\$623,001	1.00			0.8909			\$66,534
Altoona Area SD	Blair			\$1,506,968	0.49			0.4889			\$0
Bellefonte Area SD	Centre			\$1,069,631	2.11			0.4409			\$845,901
Bethel Park SD	Allegheny			\$6,857,946	2.83			0.1174			\$6,573,477
Bethlehem Area SD	Lehigh	Northampton		\$5,570,785	0.82	1.65		0.4293	0.4517		\$3,719,268
Blue Mountain SD	Schuylkill			\$275,583	0.56			0.5628			\$0
Burgettstown Area SD	Washington			\$7,372	0.01			0.0123			\$0
California Area SD	Washington			\$937,657	2.52			0.4676			\$763,430
Carlynton SD	Allegheny			\$149,470	0.23			0.2262			\$0
Chartiers Valley SD	Allegheny			\$213,866	0.09			0.0932			\$0
Cheltenham SD	Montgomery			\$2,606,664	1.45			1.3253			\$221,323
Colonial SD	Montgomery			\$1,764,059	0.44			0.4360			\$0
Conestoga Valley SD	Lancaster			\$1,436,224	0.43			0.4274			\$0
Conewago Valley SD	Adams			\$3,347,059	1.50			0.2148			\$2,867,384
Council Rock SD	Bucks			\$793,488	0.63			0.6308			\$421
Crestwood SD	Luzerne			\$331,491	0.19			0.1775			\$21,085
Freedom Area SD	Beaver			\$575,348	4.48			4.3910			\$11,171
Haverford Township SD	Delaware			\$651,617	0.21			0.2031			\$25,821

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School District	County 1	County 2	County 3	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 Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
					Hazleton Area SD	Carbon	Luzerne	Schuylkill	\$2,926	0.00	
Hempfield SD	Lancaster			\$856,202	0.18			0.1798			\$0
Juniata County SD	Juniata			\$225,592	1.00			0.5130			\$109,984
Lake-Lehman SD	Luzerne	Wyoming		\$142,572	0.12	0.41		0.1155	0.4066		\$0
Lancaster SD	Lancaster			\$3,347,853	0.97			0.5002			\$1,623,516
Laurel Highlands SD	Fayette			\$1,086,975	1.04			0.5316			\$530,323
Lewisburg Area SD	Union			\$724,960	0.72			0.3747			\$348,146
Manheim Township SD	Lancaster			\$317,633	0.07			0.0734			\$0
Marple Newtown SD	Delaware			\$912,730	0.25			0.2504			\$0
McGuffey SD	Washington			\$2,228,820	2.60			0.0248			\$2,207,556
Methacton SD	Montgomery			\$849,228	0.34			0.3365			\$4,143
Montgomery Area SD	Lycoming			\$103,638	0.35			0.3525			\$0
Montoursville Area SD	Lycoming			\$395,079	0.51			0.5062			\$0
Morrisville Borough SD	Bucks			\$899,792	15.37			0.4306			\$874,585
Mountain View SD	Susquehanna			\$490,754	2.62			2.6211			\$0
Nazareth Area SD	Northampton			\$2,261,843	2.14			0.2443			\$2,003,805
New Kensington-Arnold SD	Westmoreland			\$409,922	3.67			3.6745			\$0
North Allegheny SD	Allegheny			\$241,963	0.04			0.0392			\$0
North Penn SD	Bucks	Montgomery		\$8,047,410	7.52	1.14		2.3610	0.2173		\$6,506,150

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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 Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Northampton Area SD	Northampton			\$388,707	0.34			0.3436			\$0
Northwest Area SD	Luzerne			\$166,823	0.33			0.3324			\$0
Northwestern Lehigh SD	Lehigh			\$773,435	0.52			0.3736			\$214,071
Old Forge SD	Lackawanna			\$253,313	5.42			1.6819			\$174,762
Penn Hills SD	Allegheny			\$1,443,278	1.00			0.5237			\$687,413
Pleasant Valley SD	Monroe			\$606,584	0.29			0.2582			\$66,947
Plum Borough SD	Allegheny			\$159,173	0.11			0.0991			\$11,219
Radnor Township SD	Delaware			\$696,338	0.22			0.0476			\$545,381
Redbank Valley SD	Armstrong	Clarion		\$1,270,879	10.94	17.55		1.6672	3.8886		\$1,029,726
Saint Marys Area SD	Elk	Elk		\$135,962	0.44	0.00		0.4444	0.0000		\$0
Salisbury Township SD	Lehigh			\$2,639,501	2.08			0.5273			\$1,970,985
Sharon City SD	Mercer			\$290,965	3.22			3.2196			\$0
Sharpsville Area SD	Mercer			\$54,358	0.86			0.8605			\$0
Shikellamy SD	Northumberland			\$95,913	0.54			0.5405			\$0
Springfield Township SD	Montgomery			\$1,702,405	1.31			0.4912	0.4912		\$1,502,251
Spring-Ford Area SD	Chester	Montgomery		\$1,958,283	0.49	0.49		0.1545			\$0
Union SD	Clarion			\$57,392	1.79			0.0229			\$56,657
Unionville-Chadds Ford SD	Chester	Delaware		\$1,281,675	0.47	0.70		0.4719	0.7037		\$0
Upper Merion Area SD	Montgomery			\$729,679	0.17			0.1712			\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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 Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
					Valley View SD	Lackawanna			\$152,503	1.26	
Wallingford-Swarthmore SD	Delaware	Delaware		\$539,853	0.39	0.39		0.3909			\$0
Wayne Highlands SD	Wayne			\$344,032	0.18			0.1845			\$0
West Perry SD	Perry			\$883,803	0.74			0.6690			\$79,532
Whitehall-Coplay SD	Lehigh			\$1,983,678	0.84			0.4271			\$979,482
Wissahickon SD	Montgomery			\$303,605	0.08			0.0847			\$0
Wyoming Area SD	Luzerne	Wyoming		\$102,446	0.12	0.00		0.1178	0.0000		\$0

Table 5
Referendum Exceptions for School Year 2020-2021
Sought From and Approved By Pennsylvania Department of Education

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Abington SD	\$903,197					\$903,197	\$903,197		
Albert Gallatin Area SD	\$556,467					\$556,467	\$556,467		
Altoona Area SD	\$1,599,733					\$1,599,733	\$1,599,733		
Bellefonte Area SD	\$223,730					\$223,730	\$223,730		
Bethel Park SD	\$284,469					\$284,469	\$284,469		
Bethlehem Area SD	\$1,851,517					\$1,851,517	\$1,851,517		
Blue Mountain SD	\$329,537					\$362,060	\$329,537		
Burgettstown Area SD	\$46,005							\$46,005	\$46,005
California Area SD	\$174,227					\$174,227	\$174,227		
Carlynton SD	\$539,629					\$545,757	\$539,629		
Chartiers Valley SD	\$462,095					\$623,189	\$462,095		
Cheltenham SD	\$2,385,341					\$3,158,487	\$2,385,341		
Colonial SD	\$1,830,736					\$2,943,263	\$1,830,736		
Conestoga Valley SD	\$1,459,023					\$1,459,023	\$1,459,023		
Conewago Valley SD	\$479,675					\$479,675	\$479,675		
Council Rock SD	\$793,067					\$793,067	\$793,067		
Crestwood SD	\$310,406					\$310,406	\$310,406		
Freedom Area SD	\$564,177					\$564,177	\$564,177		
Haverford Township SD	\$625,796					\$625,796	\$625,796		
Hazleton Area SD	\$165,432					\$165,432	\$165,432		
Hempfield SD	\$1,286,361					\$1,286,361	\$1,286,361		
Juniata County SD	\$115,608					\$115,608	\$115,608		
Lake-Lehman SD	\$431,840					\$431,840	\$431,840		
Lancaster SD	\$1,724,337					\$1,724,337	\$1,724,337		

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

Table 5
Referendum Exceptions for School Year 2020-2021
Sought From and Approved By Pennsylvania Department of Education

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Laurel Highlands SD	\$556,652					\$556,652	\$556,652		
Lewisburg Area SD	\$376,814					\$376,814	\$376,814		
Manheim Township SD	\$322,430					\$322,430	\$322,430		
Marple Newtown SD	\$2,319,503					\$2,319,503	\$2,319,503		
McGuffey SD	\$21,264							\$21,264	\$21,264
Methacton SD	\$845,085					\$845,085	\$845,085		
Montgomery Area SD	\$250,492					\$250,492	\$250,492		
Montoursville Area SD	\$421,730					\$421,730	\$421,730		
Morrisville Borough SD	\$25,207					\$25,207	\$25,207		
Mountain View SD	\$597,377					\$597,377	\$597,377		
Nazareth Area SD	\$258,038					\$258,038	\$258,038		
New Kensington-Arnold SD	\$464,302					\$493,291	\$464,302		
North Allegheny SD	\$2,754,419					\$2,754,419	\$2,754,419		
North Penn SD	\$1,541,260					\$1,784,959	\$1,541,260		
Northampton Area SD	\$2,230,103					\$2,230,103	\$2,230,103		
Northwest Area SD	\$179,166					\$179,166	\$179,166		
Northwestern Lehigh SD	\$559,364					\$559,364	\$559,364		
Old Forge SD	\$78,551					\$78,551	\$78,551		
Penn Hills SD	\$755,865					\$486,539	\$545,628	\$210,237	\$210,237
Pleasant Valley SD	\$539,637					\$539,637	\$539,637		
Plum Borough SD	\$147,954					\$147,954	\$147,954		
Radnor Township SD	\$150,957					\$150,957	\$150,957		
Redbank Valley SD	\$241,153					\$241,153	\$241,153		
Saint Marys Area SD	\$145,174					\$145,174	\$145,174		

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

Table 5
Referendum Exceptions for School Year 2020-2021
Sought From and Approved By Pennsylvania Department of Education

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Salisbury Township SD	\$668,516					\$784,964	\$668,516		
Sharon City SD	\$715,447					\$715,447	\$715,447		
Sharpsville Area SD	\$58,635					\$58,635	\$58,635		
Shikellamy SD	\$103,986					\$103,986	\$103,986		
Spring-Ford Area SD	\$2,027,788					\$2,027,788	\$2,027,788		
Springfield Township SD	\$200,154					\$200,154	\$200,154		
Union SD	\$735					\$735	\$735		
Unionville-Chadds Ford SD	\$1,482,670					\$1,482,670	\$1,482,670		
Upper Merion Area SD	\$803,312					\$803,312	\$803,312		
Valley View SD	\$341,595					\$341,595	\$341,595		
Wallingford-Swarthmore SD	\$545,242					\$545,242	\$545,242		
Wayne Highlands SD	\$344,854					\$344,854	\$344,854		
West Perry SD	\$804,271					\$804,271	\$804,271		
Whitehall-Coplay SD	\$1,004,196					\$1,004,196	\$1,004,196		
Wissahickon SD	\$315,816					\$315,816	\$315,816		
Wyoming Area SD	\$564,539					\$564,539	\$564,539		
	\$44,906,658	\$0	\$0	\$0	\$0	\$47,044,617	\$44,629,152	\$277,506	\$277,506
	64	0	0	0	0	62	62	3	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 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Abington SD	Montgomery			1.2000			\$1,300,286	21.60%			\$903,197	0.2597		
Albert Gallatin Area SD	Fayette			1.5650			\$623,001	56.90%			\$556,467	0.8909		
Altoona Area SD	Blair			0.7247			\$1,506,968	67.50%			\$1,506,968	0.4889		
Bellefonte Area SD	Centre			3.7652			\$1,069,631	11.70%			\$223,730	0.4409		
Bethel Park SD	Allegheny			3.4835			\$6,857,946	3.40%			\$284,469	0.1174		
Bethlehem Area SD	Lehigh	Northampton		1.8100	3.4500		\$5,570,785	23.70%	13.10%		\$1,851,517	0.4293	0.4517	
Blue Mountain SD	Schuylkill			1.8630			\$275,583	30.20%			\$275,583	0.5628		
Burgettstown Area SD	Washington			0.4431			\$7,372	2.80%			\$7,372	0.0123		
California Area SD	Washington			2.9307			\$937,657	16.00%			\$174,227	0.4676		
Carlynton SD	Allegheny			1.0000			\$149,470	22.60%			\$149,470	0.2262		
Chartiers Valley SD	Allegheny			0.5497			\$213,866	17.00%			\$213,866	0.0932		
Cheltenham SD	Montgomery			2.7035			\$2,606,664	49.00%			\$2,385,341	1.3253		
Colonial SD	Montgomery			1.0280			\$1,764,059	42.40%			\$1,764,059	0.4360		
Conestoga Valley SD	Lancaster			0.7860			\$1,436,224	54.40%			\$1,436,224	0.4274		
Conewago Valley SD	Adams			1.9698			\$3,347,059	10.90%			\$479,675	0.2148		
Council Rock SD	Bucks			3.9150			\$793,488	16.10%			\$793,067	0.6308		
Crestwood SD	Luzerne			0.5433			\$331,491	32.70%			\$310,406	0.1775		
Freedom Area SD	Beaver			6.6900			\$575,348	65.60%			\$564,177	4.3910		
Haverford Township SD	Delaware			1.0572			\$651,617	19.20%			\$625,796	0.2031		
Hazleton Area SD	Carbon	Luzerne	Schuylkill	0.0000	0.4790	0.0000	\$2,926	0.00%	0.10%	0.00%	\$2,926	0.0000	0.0007	0.0000
Hempfield SD	Lancaster			0.6702			\$856,202	26.80%			\$856,202	0.1798		
Juniata County SD	Juniata			3.1547			\$225,592	16.30%			\$115,608	0.5130		
Lake-Lehman SD	Luzerne	Wyoming		0.4859	3.1603		\$142,572	23.80%	12.90%		\$142,572	0.1155	0.4066	
Lancaster SD	Lancaster			1.8024			\$3,347,853	27.80%			\$1,724,337	0.5002		
Laurel Highlands SD	Fayette			1.6794			\$1,086,975	31.70%			\$556,652	0.5316		
Lewisburg Area SD	Union			1.2700			\$724,960	29.50%			\$376,814	0.3747		
Manheim Township SD	Lancaster			0.4715			\$317,633	15.60%			\$317,633	0.0734		

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Marple Newtown SD	Delaware			0.7401			\$912,730	33.80%			\$912,730	0.2504		
McGuffey SD	Washington			3.0000			\$2,228,820	0.80%			\$21,264	0.0248		
Methacton SD	Montgomery			1.1280			\$849,228	29.80%			\$845,085	0.3365		
Montgomery Area SD	Lycoming			0.9000			\$103,638	39.20%			\$103,638	0.3525		
Montoursville Area SD	Lycoming			1.0400			\$395,079	48.70%			\$395,079	0.5062		
Morrisville Borough SD	Bucks			21.0864			\$899,792	2.00%			\$25,207	0.4306		
Mountain View SD	Susquehanna			3.7286			\$490,754	70.30%			\$490,754	2.6211		
Nazareth Area SD	Northampton			3.8700			\$2,261,843	6.30%			\$258,038	0.2443		
New Kensington-Arnold SD	Westmoreland			7.0000			\$409,922	52.50%			\$409,922	3.6745		
North Allegheny SD	Allegheny			0.5368			\$241,963	7.30%			\$241,963	0.0392		
North Penn SD	Bucks	Montgomery		11.3062	1.8153		\$8,047,410	20.90%	12.00%		\$1,541,260	2.3610	0.2173	
Northampton Area SD	Northampton			2.1000			\$388,707	16.40%			\$388,707	0.3436		
Northwest Area SD	Luzerne			0.7201			\$166,823	46.20%			\$166,823	0.3324		
Northwestern Lehigh SD	Lehigh			0.9486			\$773,435	39.40%			\$559,364	0.3736		
Old Forge SD	Lackawanna			10.0000			\$253,313	16.80%			\$78,551	1.6819		
Penn Hills SD	Allegheny			2.0319			\$1,443,278	25.80%			\$755,865	0.5237		
Pleasant Valley SD	Monroe			0.8516			\$606,584	30.30%			\$539,637	0.2582		
Plum Borough SD	Allegheny			0.8443			\$159,173	11.70%			\$147,954	0.0991		
Radnor Township SD	Delaware			0.8545			\$696,338	5.60%			\$150,957	0.0476		
Redbank Valley SD	Armstrong	Clarion		11.8788	20.1639		\$1,270,879	14.00%	19.30%		\$241,153	1.6672	3.8886	
Saint Marys Area SD	Elk	Elk		1.5710			\$135,962	28.30%	0.00%		\$135,962	0.4444	0.0000	
Salisbury Township SD	Lehigh			2.5882			\$2,639,501	20.40%			\$668,516	0.5273		
Sharon City SD	Mercer			6.5000			\$290,965	49.50%			\$290,965	3.2196		
Sharpsville Area SD	Mercer			4.0000			\$54,358	21.50%			\$54,358	0.8605		
Shikellamy SD	Northumberland			4.0000			\$95,913	13.50%			\$95,913	0.5405		
Springfield Township SD	Montgomery			2.1912	2.1912		\$1,702,405	22.40%	22.40%		\$1,702,405	0.4912	0.4912	
Spring-Ford Area SD	Chester	Montgomery		1.2056	1.2056		\$1,958,283	12.80%			\$200,154	0.1545		

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2020-2021
Based on Preliminary Budget and Referendum Exceptions

School District	County 1	County 2	County 3	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			
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3	
Union SD	Clarion			3.7640			\$57,392	0.60%			\$735	0.0229			
Unionville-Chadds Ford SD	Chester	Delaware		1.2300	1.9400		\$1,281,675	38.40%	36.30%		\$1,281,675	0.4719	0.7037		
Upper Merion Area SD	Montgomery			0.7000			\$729,679	24.50%			\$729,679	0.1712			
Valley View SD	Lackawanna			5.6100			\$152,503	22.40%			\$152,503	1.2564			
Wallingford-Swarthmore SD	Delaware	Delaware		1.6066	1.6066		\$539,853	24.30%			\$539,853	0.3909			
Wayne Highlands SD	Wayne			0.6552			\$344,032	28.20%			\$344,032	0.1845			
West Perry SD	Perry			1.1700			\$883,803	57.20%			\$804,271	0.6690			
Whitehall-Coplay SD	Lehigh			1.4580			\$1,983,678	29.30%			\$1,004,196	0.4271			
Wissahickon SD	Montgomery			0.6200			\$303,605	13.70%			\$303,605	0.0847			
Wyoming Area SD	Luzerne	Wyoming		0.7136	2.3346		\$102,446	16.50%	0.00%		\$102,446	0.1178	0.0000		

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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 2017-2018	Actual Amount for 2018-2019
	\$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 2017-2018	Actual Amount for 2018-2019

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 2020-2021

--

(d) Index multiplied by 2017-2018 Net Special Education Expenditures:

\$0.00

(e) 2018-2019 Net Expenditures minus 2017-2018 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 2019-2020	Actual Dollar Value of Estimated Payments for 2020-2021
---	---	---

(a) Salary Base - Total	<input type="text"/>	<input type="text"/>
Salary Base - Total to use for Referendum Exception	\$0	\$0
(b) PSERS Employer Contribution Rate	ECR (%)	ECR (%)
(c) Expenditure Object 230 (a x b)	\$0	\$0
(d) Revenue 7820	<input type="text"/>	<input type="text"/>
(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	<input type="text"/>	<input type="text"/>
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 2020-2021	<input type="text"/>	<input type="text"/>
(k) Index multiplied by 2019-2020 budgeted school district share of payments to PSERS:		\$0
(l) 2020-2021 net budgeted amount minus 2019-2020 net budgeted amount:		\$0

Allowable Retirement Contributions Exception (l - k):