

**Summary of Referendum Exceptions
For Budget Year 2011-2012
Special Session Act 1 of 2006**

Date: 3/2/2011

School District Name	County	AUN
<input type="text" value="Southern Columbia Area SD"/>	<input type="text" value="Columbia"/>	<input type="text" value="1-16-19-750-3"/>

1. Real estate tax revenue in excess of index (from RETR report) \$599,600
(amount of 2011-2012 budget shortfall)

Exceptions being sought from Court of Common Pleas

Costs to respond or recover from emergency or disaster	333(f)(2)(i)	\$0
Costs to implement a court or administrative order	333(f)(2)(ii)	\$0
Costs to respond to conditions posing immediate threat	333(f)(2)(iv)	\$0
<i>Total Amount of Requested CCP Exceptions</i>		\$0

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)	
School Construction - C (Academic Project)	333(f)(2)(iii)(C)	
School Construction - D (Nonacademic Project)	333(f)(2)(iii)(D)	
Special Education Expenditures	333(f)(2)(v)	\$153,148
School Improvement Plan	333(f)(2)(vi)	
Maintenance of Local Revenues or AIE per ADM	333(f)(2)(vii)	\$587,592
Maintenance of Selected Revenue Sources	333(f)(2)(viii)	
Health Care-Related Benefits	333(f)(2)(ix)	
Retirement Contributions	333(n)	\$138,785
<i>Total Amount of Requested PDE Exceptions</i>		\$879,525

2. Total of Exceptions sought from PDE and CCP \$879,525

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 2011-2012

333(f)(2)(v)

Southern Columbia Area SD

	Amount for 2008-2009	Amount for 2009-2010
(a.1) Expenditure Function & Description for Special Education (General Fund Only)		
1200 - Special Education Instruction	\$2,218,419.52	\$2,373,027.95
less: 1243 - Gifted Support	\$77,737.14	\$78,654.89
Special Education Instruction for Students with Disabilities	\$2,140,682.38	\$2,294,373.06
 (a.2) Expenditure Details		
2120 - Guidance Services	\$68,161.01	\$71,711.00
2140 - Psychological Services	\$87,956.11	\$128,937.00
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services		
2260 - Instruction and Curriculum Development Services		
2350 - Legal Services	\$14,918.00	\$16,906.00
2420 - Medical Services	\$758.66	\$355.00
2440 - Nursing Services	\$14,751.00	\$15,400.00
2700 - Student Transportation Services	\$118,637.00	\$115,356.00
Special Education Services for Students with Disabilities	\$305,181.78	\$348,665.00
Total Special Education Expenditure (a.1 + a.2)	\$2,445,864.16	\$2,643,038.06
<hr/>		
(b) Index multiplied by 2008-2009 Special Education Expenditures		\$44,025.55
(c) 2009-2010 Expenditures minus 2008-2009 Expenditures		\$197,173.90
(d) Line c minus line b		\$153,148.35
Allowable Special Education Exception (d):		\$153,148

Retirement Contributions

Referendum Exception Worksheet for Budget Year 2011-2012

333(n)

Southern Columbia Area SD

	Actual Dollar Value of Estimated Payments for 2010-2011	Actual Dollar Value of Estimated Payments for 2011-2012
Budgeted School District Share of Payments to PSERS		
(a) Salary Base - Total	\$9,830,069	\$9,924,971
(b) PSERS Employer Contribution Rate	5.64%	8.65%
(c) Expenditure Object 230 - Total (a x b)	\$554,416	\$858,510
(d) Revenue 7820	\$277,208	\$429,255
(e) Percent State (d ÷ c)	50.00%	50.00%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$277,208	\$429,255
(g) Salary Base - Federal	\$733,170	\$677,915
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$41,351	\$58,640
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$20,676	\$29,320
(j) Expenditure Object 230 - Local Share (f - i)	\$256,532	\$399,935
(k) Index multiplied by 2010-2011 budgeted SD share of payments to PSERS		\$4,618
(l) 2011-2012 Net budgeted amount minus 2010-2011 net budgeted amount		\$143,403
Allowable Retirement Contributions Exception (l - k)		\$138,785

Maintenance of Local Revenues or Actual Instruction Expense per ADM

Referendum Exception Worksheet for Budget Year 2011-2012

333(f)(2)(vii)

Southern Columbia Area SD

Average Daily Membership (ADM)

(a.1) School Year 2006-2007	1,520.423
(a.2) School Year 2008-2009	1,506.941
(a.3) School Year 2009-2010	1,568.000

	Amount for 2008-2009	Amount for 2009-2010
(b.1) Local Tax Revenue		
6111 - Current Real Estate Tax	\$4,441,493.66	\$4,130,337.42
6112 - Interim Real Estate Tax	\$4,323.99	\$10,263.71
6113 - Public Utility Realty Tax	\$9,820.49	\$10,901.89
6114 - Payment in Lieu of Tax (State/Local)	\$6,085.54	\$6,085.54
6115 - Payment in Lieu of Tax (Federal)		
6120 - Per Capita Tax (Section 690)		
6131 - Earned Income Taxes (Act 1)		
6141 - Per Capita Tax (Act 511)		
6142 - Occupation Tax, Flat Rate		
6143 - Occupational Privilege Tax, Flat Rate		
6144 - Trailer Tax		
6145 - Business Privilege Tax, Flat Rate		
6146 - Mechanical Device Tax, Flat Rate		
6149 - Other Flat Rate Assessments		
6151 - Earned Income Tax	\$2,969,934.96	\$2,810,534.63
6152 - Occupation Tax, Proportional Rate		
6153 - Real Estate Transfer Tax	\$117,909.26	\$88,724.01
6154 - Amusement Tax		
6155 - Business Privilege Tax, Proportional Rate		
6156 - Mechanical Device Tax, Proportional Rate		
6157 - Mercantile Tax		
6159 - Other Proportional Rate Assessments		
6160 - Non-Real Estate Taxes, First Class Districts		
6400 - Delinquent Real Estate Taxes	\$278,881.63	\$832,401.05
7340 - State Property Tax Reduction Allocation	\$287,712.90	\$286,481.73
Total Local Tax Revenue	\$8,116,162.00	\$8,175,730.00

Maintenance of Local Revenues or Actual Instruction Expense per ADM

Referendum Exception Worksheet for Budget Year 2011-2012

333(f)(2)(vii)

Southern Columbia Area SD

	Amount for 2008-2009	Amount for 2009-2010
(b.1) Local Tax Revenue		
(b.2) Actual Instruction Expense (AIE)	\$11,137,135.77	\$11,209,391.67
 Maintenance of Local Tax Revenue per ADM		
Percent Increase in ADM from 2006-2007 to 2009-2010		3.13%
(c) 2008-2009 Local Tax Revenue per ADM (b.1 total ÷ a.2)		
(d) 2009-2010 Local Tax Revenue per ADM (b.1 total ÷ a.3)		
(e) 2008-2009 Local Tax Revenue per ADM increased by the Index		
(f) Line e minus line d		
(g) Allowable Maintenance of Local Tax Revenue per ADM Exception (f * a.3)		\$0.00
 Actual Instruction Expense per ADM		
(h) 2008-2009 AIE per ADM (b2 ÷ a2)		\$7,390.56
(i) 2009-2010 AIE per ADM (b2 ÷ a3)		\$7,148.85
(j) 2008-2009 AIE per ADM increased by the Index		\$7,523.59
(k) Line j minus line i		\$374.74
(l) Allowable AIE per ADM Exception (k * a.3)		\$587,592
 Allowable AIE per ADM Exception		 \$587,592