

Riverview School District

Finance Committee

October 15, 2018

I. Topics of Discussion

- a. Status of Local Audit and YTD 17-18
- b. 2019-2020 Act 1 Index and Budget Process
 1. Index rate/Millage Increase
 2. Resolution to not increase millage beyond index
 3. Potential Exceptions (If Available)
 4. Act 1 Budget Timeline
- c. Facilities Master Plan/Bond Proceeds
- d. 2018-2019 Construction Project Timelines
- e. Other Discussions
 - i. Reviewing Sale of Delinquent Tax Liens
 - ii. Preparing to issue RFP - Transportation Services for 2019-2020
- f. 2019-2020 Preliminary Budget Discussion (If data available)
 - i. Salaries & Benefits in previous years were increasing at alarming rates because PSERS was increasing 4% annually. In 17-18, Salaries & Benefits increased \$369,304 from previous year. Tax Increase to index normally doesn't cover the cost of increase or just covers it.

School District Adjusted Index for Fiscal Year 2019-2020

Base Index: 2.3%

Special Session Act 1 of 2006

Prepared by the Pennsylvania Department of Education

Estimates

AUN	School District	County	2018-19	2019-20
			MV/PI Aid Ratio	Adjuste d Index
103020603	Allegheny Valley SD	Allegheny	0.3151	2.3%
103020753	Avonworth SD	Allegheny	0.3524	2.3%
103021102	Baldwin-Whitehall SD	Allegheny	0.5591	3.0%
103021252	Bethel Park SD	Allegheny	0.4549	2.8%
103021453	Brentwood Borough SD	Allegheny	0.6790	3.3%
103021603	Carlynton SD	Allegheny	0.4962	2.9%
103021752	Chartiers Valley SD	Allegheny	0.3153	2.3%
103021903	Clairton City SD	Allegheny	0.8368	3.6%
103022103	Cornell SD	Allegheny	0.5083	2.9%
103022253	Deer Lakes SD	Allegheny	0.4925	2.9%
103022503	Duquesne City SD	Allegheny	0.8673	3.7%
103022803	East Allegheny SD	Allegheny	0.7170	3.4%
103023153	Elizabeth Forward SD	Allegheny	0.6255	3.2%
103023912	Fox Chapel Area SD	Allegheny	0.1805	2.3%
103024102	Gateway SD	Allegheny	0.4088	2.7%
103024603	Hampton Township SD	Allegheny	0.3980	2.3%
103024753	Highlands SD	Allegheny	0.6844	3.3%
103025002	Keystone Oaks SD	Allegheny	0.3353	2.3%
103026002	McKeesport Area SD	Allegheny	0.7702	3.5%
103026303	Montour SD	Allegheny	0.2114	2.3%
103026343	Moon Area SD	Allegheny	0.4062	2.7%
103026402	Mount Lebanon SD	Allegheny	0.3999	2.3%
103026852	North Allegheny SD	Allegheny	0.2864	2.3%
103026902	North Hills SD	Allegheny	0.3929	2.3%
103026873	Northgate SD	Allegheny	0.5380	3.0%
103027352	Penn Hills SD	Allegheny	0.6323	3.2%
103021003	Pine-Richland SD	Allegheny	0.3541	2.3%
102027451	Pittsburgh SD	Allegheny	0.3101	2.3%
103027503	Plum Borough SD	Allegheny	0.6003	3.1%
103027753	Quaker Valley SD	Allegheny	0.1500	2.3%
103028203	Riverview SD	Allegheny	0.3540	2.3%
103028302	Shaler Area SD	Allegheny	0.5227	2.9%
103028653	South Allegheny SD	Allegheny	0.7628	3.5%
103028703	South Fayette Township SD	Allegheny	0.5539	3.0%
103028753	South Park SD	Allegheny	0.5869	3.1%
103028833	Steel Valley SD	Allegheny	0.6193	3.1%
103028853	Sto-Rox SD	Allegheny	0.8070	3.6%
103029203	Upper Saint Clair Township SD	Allegheny	0.3851	2.3%
103029403	West Allegheny SD	Allegheny	0.4401	2.7%
103029553	West Jefferson Hills SD	Allegheny	0.4920	2.9%
103029603	West Mifflin Area SD	Allegheny	0.6350	3.2%
103029803	Wilkinsburg Borough SD	Allegheny	0.5708	3.0%
103029902	Woodland Hills SD	Allegheny	0.5700	3.0%

*23.0073
x 2.3%*

0.5291679

*= 23.5365
+ \$334,000 - 338,000
increase revenue*

100%

*18-19 Assessed Value
\$621,010,561 x 23.0073 = \$14,287,776 - \$355,711 = \$13,932,065*

*19-20 Estimated Assessed Value
\$631,010,561 x 23.0073 = \$14,517,849 - \$355,711 = \$14,162,138
x 23.5365 = \$14,851,780 - \$355,711 = \$14,496,069*

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NOTICES

DEPARTMENT OF EDUCATION

Index Calculation Required by Special Session Act 1 of 2006

[48 Pa.B. 5748]

[Saturday, September 15, 2018]

Under section 333(l) of the Taxpayer Relief (53 P.S. § 6926.333(l)), the Department of Education (Department) has calculated the index for the Fiscal Year (FY) 2019-2020.

The index is the average of the percentage increase in the Statewide average weekly wage and the Employment Cost Index. For FY 2019-2020, the base index is 2.3%.

For school districts with a market value/income aid ratio greater than 0.4000, an adjusted index will be posted on the Department's web site at www.education.pa.gov by September 30, 2018.

PEDRO A. RIVERA,
Secretary

[Pa.B. Doc. No. 18-1455. Filed for public inspection September 14, 2018, 9:00 a.m.]

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The Index

Special Session Act 1 of 2006

Use for school year:	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Statewide Average Weekly Wage	\$1,010.43	\$988.43	\$966.87	\$942.40	\$919.40	\$897.74	\$874.59	\$857.65	\$854.55	\$846.71	\$824.79
Employment Cost Index	132.9	129.8	126.5	123.6	120.9	119.2	117.3	115.7	114.2	112.1	108.8
Percent (%) Increase - SAWW	2.2%	2.2%	2.6%	2.5%	2.4%	2.6%	2.0%	2.1%	0.9%	2.7%	4.6%
Percent (%) Increase - ECI	2.4%	2.6%	2.3%	2.2%	1.4%	1.6%	1.4%	1.3%	1.9%	3.0%	3.6%
Base Index:	2.3%	2.4%	2.5%	2.4%	1.9%	2.1%	1.7%	1.7%	1.4%	2.9%	4.1%

Recalculated
SAWW
Sept 2012

Definitions:

Statewide Average Weekly Wage

That amount determined by the Department of Labor and Industry in the same manner that it determines the average weekly wage under section 404(e)(2) of the act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment Compensation Law, except that it shall be calculated for the preceding calendar year.

Employment Cost Index

The most recent official figures, for the previous 12-month period beginning July 1 and ending June 30 for the Employment Cost Index Series for Elementary and Secondary Schools, reported by the Bureau of Labor Statistics of the Federal Department of Labor (Table 4).

Index

- (1) Except as set forth in paragraph (2), the average of the percentage increase in the Statewide average weekly wage and the employment cost index.
- (2) For a school district with a market value/income aid ratio greater than 0.4000 for the school year prior to the school year for which the index is calculated, the value under paragraph (1) multiplied by the sum of:
 - (i) 0.75; and
 - (ii) the school district's market value/income aid ratio for the school year prior to the school year for which the index is calculated.

* ECI data rebased in July 2006: base year changed to Dec. 2005; also, new industry classification system used

** SAWW calculation changed by Act 6 of 2011 to a 36-month from 12-month

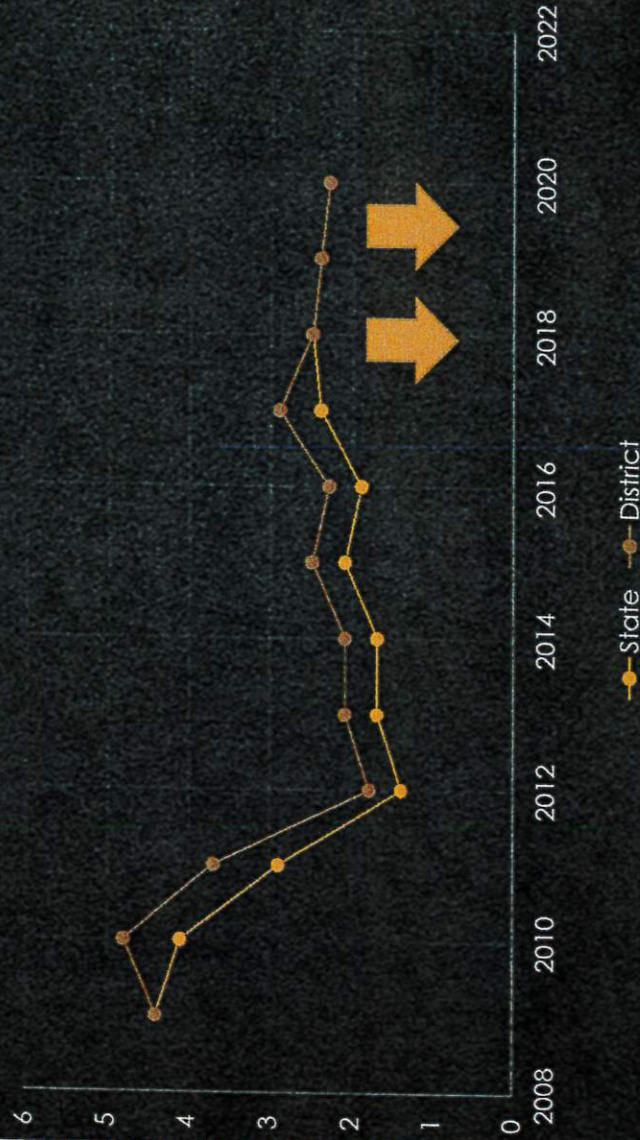
Index Trends

Riverview's Adjusted Index Limit is 2.3% for 2019-2020.

Riverview's Adjusted Index Limit was 2.4% in 2018-2019.

Fiscal Year	SAWW	ECI	ACT 1 Base Index
2007-08	2.8	4.0	3.4
2008-09	4.3	4.5	4.4
2009-10	4.6	3.6	4.1
2010-11	2.7	3.0	2.9
2011-12	0.9	1.9	1.4
2012-13	2.1	1.3	1.7
2013-14	2.0	1.4	1.7
2014-15	2.6	1.6	2.1
2015-16	2.4	1.4	1.9
2016-17	2.5	2.2	2.4
2017-18	2.6	2.3	2.5
2018-19	2.2	2.6	2.4
2019-2020	2.2	2.4	2.3
2020-21	2.3	3.2	2.8
2021-22	3.4	3.1	3.3
2022-23	3.6	3.2	3.4

State Index and SD Adjusted Index



Source: PDE and IFO Predictions

Index Trends

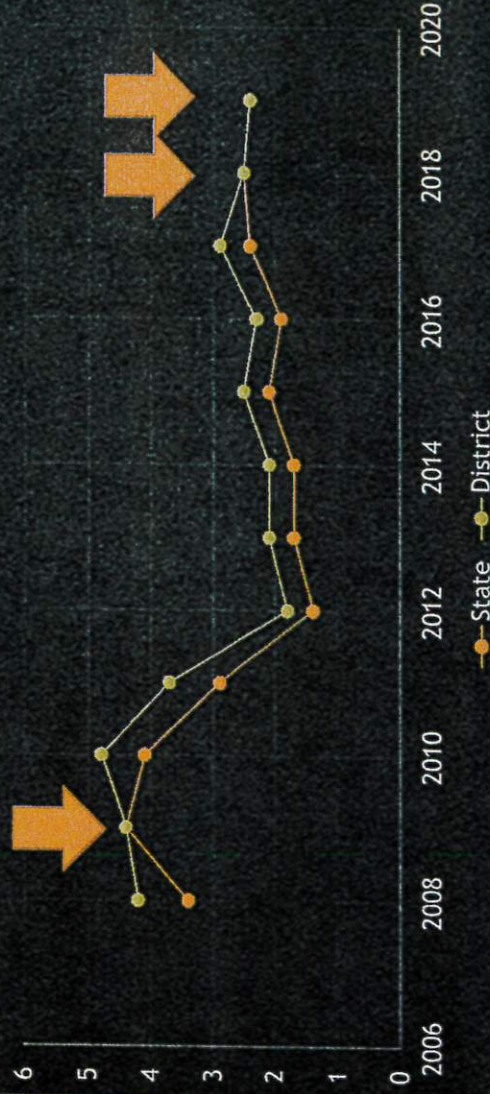
Fiscal Year	SAWW	ECI	ACT 1 Base Index
2007-08	2.8	4.0	3.4
2008-09	4.3	4.5	4.4
2009-10	4.6	3.6	4.1
2010-11	2.7	3.0	2.9
2011-12	0.9	1.9	1.4
2012-13	2.1	1.3	1.7
2013-14	2.0	1.4	1.7
2014-15	2.6	1.6	2.1
2015-16	2.4	1.4	1.9
2016-17	2.5	2.2	2.4
2017-18	2.6	2.3	2.5
2018-19	2.2	2.6	2.4
2019-20	2.3	3.0	2.7
2020-21	2.3	3.2	2.8
2021-22	3.4	3.1	3.3
2022-23	3.6	3.2	3.4

Source: PDE and IFO Predictions

Riverview's PRELIMINARY adjusted Index Limit is 2.4% for 2018-2019.

Riverview's Adjusted Index Limit was 2.5% in 2017-2018.

State Index and SD Adjusted Index



Timeline for Events Related to 2019-2020 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD and Scranton SD

Date	Description	Section
September 1, 2018 <i>(annual deadline)</i>	Department of Education publishes the 2019-2020 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2018 <i>(annual deadline)</i>	Department of Education notifies school districts of their 2019-2020 adjusted index.	Section 313(2)
December 15, 2018 <i>(annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2017 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2017 calendar year.)	Sections 503(b)(2); 324(2)
December 31, 2018 <i>(60 days prior to March 1 application deadline)</i>	School Districts send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions and deadline to apply.	Section 341(b)
January 1, 2019 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
January 31, 2019 <i>(110 days prior to primary election)</i>	School district deadline to make 2019-2020 proposed version of preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
February 5, 2019 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education in the Consolidated Financial Reporting System (CFRS) application.	Section 311(d)(2)
February 10, 2019 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2019-2020 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2019-2020 Budget Process

Date	Description	Section
February 15, 2019 (10 days after receipt of resolution)	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2019-2020 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 20, 2019 (90 days prior to primary election)	School district deadline to adopt the 2019-2020 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 25, 2019 (85 days prior to primary election)	School district deadline to submit 2019-2020 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 28, 2019 (1 week prior to filing of request for referendum exception)	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2019 (annual deadline)	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2018.)	Section 341(c), (e), (l)
March 7, 2019 (75 days prior to primary election)	Department of Education deadline to notify school districts that submitted the 2019-2020 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 7, 2019 (75 days prior to primary election)	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 22, 2019 (60 days prior to primary election)	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all of its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
March 27, 2019 (55 days prior to primary election)	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2019-2020 Budget Process

Date	Description	Section
April 1, 2019 (50 days prior to primary election)	School district deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2019 (annual deadline)	Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2019-2020.	Section 503(a)(1), (e)
April 20, 2019 (annual deadline)	Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2019 (annual deadline)	Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2019, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2019-2020.	Section 505(a)(4)
May 1, 2019 (annual deadline)	Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(f).	Section 341(g)(3)
Prior to May 21, 2019	General Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See March 22 or April 1, 2019.)	Section 333(c)(4)
No later than May 31, 2019 (optional action)	Deadline for school district board of directors electing to adopt resolution rejecting 2019-2020 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2019, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2019-2020. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2019	School district deadline to adopt 2019-2020 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.	Section 687(a)(1) (School Code)
June 5, 2019	School district deadline to submit copy of resolution (if adopted) rejecting 2019-2020 property tax allocation to Department of Education. (See May 31, 2019.)	Section 903(b)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2019-2020 Budget Process

Date	Description	Section
June 10, 2019 (20 days prior to final budget adoption deadline)	School district deadline to make 2019-2020 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2019 (10 days prior to final budget adoption deadline)	School district deadline to offer public notice of its intent to adopt the 2019-2020 final budget.	Section 312(c) Section 687(a)(2)(f) (School Code)
June 30, 2019 (annual deadline)	School district deadline to adopt the 2019-2020 final budget.	Section 312(a)
June 30, 2019 (annual deadline)	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2019, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2019-2020.	Section 321(d), 342, 505(a)(4)
July 15, 2019 (annual deadline)	School district deadline to submit 2019-2020 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2019 (60 days after receipt of resolution)	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2019-2020 property tax relief allocation under Section 903(a). (See May 31, 2019.)	Section 904(b)
August 22, 2019	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2019, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2019-2020.	Section 505(b)
October 24, 2019	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2019, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2019-2020.	Section 505(b)
December 1, 2019	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2020.	Section 351(f)(2)

BOARD OF DIRECTORS

RESOLUTION

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1");

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the _____ index for the ____ - ____ fiscal year is ____%;

WHEREAS, the _____ Board of Directors has made the decision that it shall not raise the rate of any tax for the support of the _____ for the ____ - ____ fiscal year by more than its index.

AND NOW, on this ____ day of _____, 200_, it is hereby RESOLVED by the _____ (hereinafter "District") Board of Directors (hereinafter "Board") the following:

1. The Board certifies that it will not increase any school district tax for the ____ - ____ school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the ____ - ____ fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.

5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the ____ - ____ fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided, however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

[INSERT CERTIFICATION, SEAL AND SIGNATURES PER BOARD POLICY]

Special Education Expenditures

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

Riverview School District

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

	Actual Amount for 2016-2017	Actual Amount for 2017-2018
(a.1) Expenditure Function & Description for Special Education (General Fund Only)		
1200 - Special Education Instruction	\$2,260,560.62	\$2,332,549.67
less: 1243 - Gifted Support	\$243,913.21	\$280,599.90
Special Education Instruction for Students with Disabilities	\$2,016,647.41	\$2,051,949.77
 (a.2)		
2120 - Guidance Services	\$0.00	\$0.00
2140 - Psychological Services	\$0.00	\$0.00
2150 - Speech Pathology and Audiology Services	\$0.00	\$0.00
2160 - Social Work Services	\$0.00	\$0.00
2260 - Instruction and Curriculum Development Services	\$274,517.17	\$265,649.51
2350 - Legal Services	\$5,183.00	\$19,566.00
2420 - Medical Services	\$0.00	\$0.00
2440 - Nursing Services	\$0.00	\$0.00
2700 - Student Transportation Services	\$464,758.00	\$509,360.40
Special Education Services for Students with Disabilities	\$744,458.17	\$794,575.91
 (a.3) Total Special Education Expenditures (a.1 + a.2)	\$2,761,105.58	\$2,846,525.68
 (b) Revenue Function & Description for Special Education (General Fund Only)	Actual Amount for 2015-2016	Actual Amount for 2016-2017
7271 - Special Education Funding for School Aged Pupils	\$664,033.28	\$673,251.15
7272 - Early Intervention	\$0.00	\$0.00
 Total Special Education Revenues	\$664,033.28	\$673,251.15
 Special Education Expenditures minus Revenues (a.3 - b)	\$2,097,072.00	\$2,173,275.00
 (c) School District's Index for 2019-2020		2.3%
<hr/>		
(d) Index multiplied by 2016-2017 Net Special Education Expenditures:		\$48,233.00
(e) 2017-2018 Net Expenditures minus 2016-2017 Net Expenditures:		\$76,203.00
Allowable Exception: Special Education Expenditures (e - d):		\$27,970

Estimate

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 2017-2018	Actual Dollar Value of Estimated Payments for 2018-2019
(a) Salary Base - Total		
Salary Base - Total to use for Referendum Exception	\$0	\$0
(b) PSERS Employer Contribution Rate	32.57%	33.43%
(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 2018-2019

- (k) Index multiplied by 2017-2018 budgeted school district share of payments to PSERS: \$0
- (l) 2018-2019 net budgeted amount minus 2017-2018 net budgeted amount: \$0

Allowable Retirement Contributions Exception (l - k):

Does Not Qualify

19-20 Not available Yet