



**Taxpayer Relief Act  
Special Session Act 1 of 2006**

**Report on Referendum Exceptions  
For School Year 2007-2008**

Prepared by:  
Pennsylvania Department of Education  
April 20, 2007

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## **Report on Referendum Exceptions for School Year 2007-2008**

The Taxpayer Relief Act (SS Act 1 of 2006) provides property tax relief for eligible homestead and farmstead owners and imposes taxpayer protections on school district budgets. The Act sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school district either obtains approval to increase taxes above the index from the voters at a referendum or applies and qualifies for one of the limited and specific referendum exceptions provided in the Act. This fair referendum requirement protects taxpayers from extraordinary tax increases by giving voters control over the most severe tax increases while protecting school districts' ability to raise the funds they need. This report describes the process by which school districts applied for referendum exceptions for the 2007-2008 school year and provides data collected during PDE's review process.

### **Index - Allowable Inflationary Tax Rate Increase**

In September 2006, PDE calculated the index for each school district as required by law. For 2007-2008, the inflation index ranges between 3.4% and 5.5%. The base index of 3.4% is the average of the percentage increase in the statewide average weekly wage, as determined by the PA 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. For a school district with lower wealth (i.e., a market value/personal income aid ratio (MV/PI AR) greater than .4000), its index is enhanced by multiplying the base index by the sum of .75 and its MV/PI AR for the current year.

### **Preliminary Budget Process**

School districts had the option of either adopting 1) a resolution by January 25<sup>th</sup> certifying they would not increase taxes above their index or 2) a preliminary budget by February 14<sup>th</sup>. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2007-2008, 233 school districts adopted a resolution certifying that tax rates would not be increased above their index; 264 school districts adopted a preliminary budget.

<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	233
School districts submitting preliminary budgets	264
School districts not submitting either resolution or preliminary budget *	1
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	501
* North Pocono SD cannot raise taxes above its index unless it obtains voter approval in the May 15, 2007 election.	

Of the 264 school districts that adopted a preliminary budget, 161 passed preliminary budgets with real estate tax rates that exceeded their index. With one exception, all other tax rate increases did not exceed the school district's index. (The exception is Wilson SD, which indicated it plans to ask voters in May 2007 to levy an Emergency and Municipal Services Tax.)

School districts that adopted a preliminary budget have two options to increase tax rates above their index: 1) seek an exception from the Court of Common Pleas or PDE or 2) request approval from the electorate by placing a referendum question on the ballot in the election immediately preceding the school year (May 15, 2007).

### **Referendum Exception Submission Process**

Act 1 includes sensible referendum requirements that protect homeowners while ensuring that school districts can afford to adequately fund their schools. In order to increase property taxes beyond the index without seeking voter approval, a school board must receive a referendum exception. The law lists ten referendum exceptions for specific unavoidable costs.

Using the specific criteria described in Act 1 for each exception, PDE developed an electronic data reporting system – Referendum Exception System (RES) – for the exceptions it is responsible to review and approve. (See the Appendix for the Act 1 language describing the referendum exceptions and for the data-reporting templates developed by PDE.)

The electronic system automatically calculated a school district's allowable exceptions based on the parameters in law. Using this system, a school district could determine whether it qualified for an exception and the dollar amount by viewing the calculation

results. A school district could only submit exceptions to PDE that it qualified for based on its data.

There are seven categories of referendum exceptions that school districts are able to submit to PDE. For the four referendum exceptions based on annual financial report data, PDE determined that 2005-2006 was the most current year. Three of these exceptions (special education expenditures, maintenance of local tax revenue or actual instruction expense per average daily membership, and maintenance of selected revenue sources) were calculated based on actual increases in expenditures from 2004-2005 to 2005-2006. This data was preloaded in RES by PDE. School districts requesting the school improvement plan exception entered 2005-2006 expenditure data in RES. The other referendum exceptions were based on increases projected in the 2007-2008 preliminary budget (school construction, health care-related benefits in pre-existing contracts and mandated pension obligations); for these, school districts entered 2006-2007 estimated data and 2007-2008 preliminary budget data in RES.

### **PDE Scrutiny of Referendum Exceptions**

After school districts submitted referendum exceptions, PDE reviewed the data associated with each exception. Based upon this review, PDE contacted school district personnel to determine if data corrections were necessary. PDE approval of referendum exceptions was based on the resulting data corrections. As a result, the approved amount for some exceptions is above and for others is below the amount originally submitted for 100 school districts. The total amount of exceptions approved by PDE was approximately \$13.3 million less than the total amount requested by school districts. (See Table 3.)

The approval of referendum exceptions was based on the data meeting the criteria established in Act 1. PDE validated that the referendum exceptions requested by school districts comply with the law.

### **Results of Referendum Exception Review**

Two hundred ten (210) school districts sought and were granted approval for referendum exceptions from PDE.

<u>PDE Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	123
That do not fully cover proposed tax increase in preliminary budget	35
That submitted preliminary budget within index	<u>52</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	210

Of the 161 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 123 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 35 school districts must either reduce the real estate taxes to the rate increase approved by PDE, and if applicable, by the Court of Common Pleas or must have submitted a referendum question to the County Board of Elections. (See Table 2.)
- 3 school districts adopted preliminary budgets with real estate tax rates in excess of their index but did not request exceptions from PDE. These school districts must 1) have requested exceptions from the Court of Common Pleas, 2) have submitted a referendum question to their County Board of Elections or 3) lower the real estate tax rate to an increase not exceeding their index.

Of the 103 school districts whose preliminary budgets did not include a tax rate increase in excess of their index, 52 were approved for exceptions; however, no tax rate increases over the index were approved for these school districts.

<u>Preliminary Budget Results and PDE Referendum Exceptions</u>	
School districts submitting preliminary budgets with real estate tax rates over index:	161
With approved exceptions that fully cover proposed tax increase	123
With approved exceptions that do not fully cover proposed tax increase	35
Not requesting exceptions	3
School districts submitting preliminary budgets with real estate tax rates within index:	103
With approved exceptions	52
Not requesting exceptions	51
<b>TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS</b>	<b>264</b>

If a school district sought referendum exceptions and the value of the exceptions was greater than was needed to balance its preliminary budget, PDE only approved a tax increase in the amount the school district needed to balance its budget. For example, if the school district sought referendum exceptions totaling \$200,000 but only needed \$75,000 in additional tax revenue to balance its preliminary budget, PDE approved a tax rate increase for \$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 School Code. As a result, the tax rate increases are not the same for each county in a multi-county school district.

## **Description of Report Tables**

Table 1, "Summary of Referendum Exceptions by Type for School Year 2007-2008" lists each referendum exception, the number of school districts approved for each and the total amount approved.

Table 2, "Approved Real Estate Tax Rate Increases for School Year 2007-2008 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 as a Result of Approved Exceptions, and Expenditures on Preliminary Budget That Exceed Approved Exceptions.

Table 3, "Referendum Exceptions for School Year 2007-2008 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 4, "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 PDE website at [www.pde.state.pa.us/proptax](http://www.pde.state.pa.us/proptax).

**Table 1**  
**Summary of Referendum Exceptions by Type**  
**For School Year 2007-2008**  
**Prepared by Pennsylvania Department of Education**

<u>Referendum Exception:</u>	<u>School Districts Requesting</u>	<u>Percent of Total SDs Requesting</u>	<u>Amount Approved</u>	<u>Percent of Total Amount Approved</u>
Pension Obligations	188	89.5%	\$17,089,227	6.9%
Special Education Expenditures	144	68.6%	\$66,245,993	26.9%
School Construction Grandfathered Debt	104	49.5%	\$65,675,693	26.6%
Health Care-Related Benefits	93	44.3%	\$22,605,821	9.2%
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	63	30.0%	\$52,650,171	21.4%
Maintenance of Selected Revenue Sources	45	21.4%	\$19,745,286	8.0%
School Improvement Plan	5	2.4%	\$2,250,354	0.9%
School Construction Academic School Construction Project	1	0.5%	\$259,214	0.1%
School Construction Nonacademic School Construction Project	1	0.5%	\$8,128	0.0%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
	210	100.0%	\$246,529,887	100.0%

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Abington SD	\$1,282,050	0.3800	0.3800	-
Allentown City SD	-	-	-	-
Annville-Cleona SD	\$342,562	3.6200	3.6200	-
Antietam SD	\$206,467	0.8600	0.7400	\$27,585
Austin Area SD	-	-	-	-
Avella Area SD	\$322,570	15.9366	5.9901	\$201,320
Baldwin-Whitehall SD	\$1,002,310	0.7220	0.7220	-
Bangor Area SD	\$1,517	0.0031	0.0031	-
Bellwood-Antis SD	\$11,997	0.3500	0.3500	-
Bensalem Township SD	\$1,849,600	3.1948	3.1948	-
Bermudian Springs SD	-	-	-	-
Big Spring SD	\$231,055	0.2280	0.2280	-
Blairsville-Saltsburg SD	-	-	-	-
<i>Indiana County</i>	-	-	-	-
<i>Westmoreland County</i>	-	-	-	-
Bloomsburg Area SD	-	-	-	-
Boyertown Area SD	-	-	-	-
<i>Berks County</i>	-	-	-	-
<i>Montgomery County</i>	-	-	-	-
Brandywine Heights Area SD	\$215,386	0.4000	0.4000	-
Bristol Borough SD	\$586,887	8.0000	8.0000	-
Brownsville Area SD	\$104,790	-	-	-
<i>Fayette County</i>	\$103,503	0.4300	0.4300	-
<i>Washington County</i>	\$1,287	1.4900	1.4900	-
Burgettstown Area SD	\$134,174	3.0000	3.0000	-
Burrell SD	\$529,490	3.6000	3.6000	-
Camp Hill SD	\$469,135	0.7800	0.7800	-
Carlisle Area SD	\$705,660	0.3300	0.3300	-
Catasauqua Area SD	\$371,276	-	-	-
<i>Lehigh County</i>	\$311,333	1.1600	1.1600	-
<i>Northampton County</i>	\$59,943	1.1600	1.1600	-

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**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Centennial SD	-	-	-	-
Central Bucks SD	\$1,177,031	0.7002	0.7002	-
Central Dauphin SD	\$1,693,983	0.3351	0.3351	-
Central York SD	-	-	-	-
Chambersburg Area SD	\$1,418,689	2.3400	2.3400	-
Cheltenham Township SD	\$3,908,058	2.1365	1.9841	\$278,718
Cocalico SD	\$314,686			\$38,475
<i>Berks County</i>	\$82	0.2300	0.2000	
<i>Lancaster County</i>	\$273,557	0.2300	0.2000	
Colonial SD	\$36,825	1.0000	0.0100	-
Columbia Borough SD	\$151,720	0.4600	0.4600	-
Conestoga Valley SD	\$141,388	0.0580	0.0580	-
Conneaut SD	-	-	-	-
Conrad Weiser Area SD	\$159,758			-
<i>Berks County</i>	\$159,758	0.1800	0.1800	
<i>Lancaster County</i>	-	-	-	-
Cornell SD	-	-	-	-
Council Rock SD	\$1,431,524	1.1700	1.1700	-
Crawford Central SD	\$457,072			-
<i>Crawford County</i>	\$453,625	1.1500	1.1500	
<i>Mercer County</i>	\$3,447	0.5400	0.5400	
Crestwood SD	\$102,776	1.6000	1.6000	-
Dallas SD	\$39,663	0.7100	0.7100	-
Dallastown Area SD	\$52,657	0.0200	0.0200	-
Donegal SD	\$1,354,081	1.3200	1.3200	-
Dover Area SD	\$306,097	0.2700	0.2700	-
Downingtown Area SD	\$1,452,358	0.3129	0.3129	-
East Pennsboro Area SD	\$467,749	0.3500	0.3500	-
East Stroudsburg Area SD	\$1,734,692			-
<i>Monroe County</i>	\$722,727	1.7869	1.7869	
<i>Pike County</i>	\$1,011,965	5.5772	5.5772	

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Eastern Lancaster County SD	\$114,147	0.0610	0.0610	-
Eastern York SD	-	-	-	-
Elizabethtown Area SD	\$596,679	0.4044	0.3867	\$25,749
Exeter Township SD	\$1,817,364	1.4130	1.4060	\$8,446
Fairfield Area SD	-	-	-	-
Fannett-Metal SD	\$304,731			\$262,515
<i>Franklin County</i>	\$291,958	9.7900	1.2600	
<i>Perry County</i>	\$12,773	1.8100	0.6300	
Fleetwood Area SD	-	-	-	-
Forbes Road SD	\$58,009	0.9300	0.9300	-
Fox Chapel Area SD	-	-	-	-
Gettysburg Area SD	-	-	-	-
Governor Mifflin SD	\$1,677,369	2.0000	1.1000	-
Great Valley SD	-	-	-	-
Greenwood SD	\$218,127			\$30,509
<i>Juniata County</i>	\$29,788	6.1100	5.3500	
<i>Perry County</i>	\$188,339	0.8700	0.7400	
Halifax Area SD	\$129,307	0.4300	0.4300	-
Hamburg Area SD	\$566,490	0.7400	0.7400	-
Hanover Public SD	\$332,668	0.3700	0.3700	-
Harmony Area SD	\$23,477			-
<i>Clearfield County</i>	\$23,477	2.6400	2.6400	-
<i>Indiana County</i>	-	-	-	-
Haverford Township SD	\$1,088,668	0.3860	0.3860	-
Hazleton Area SD	-			-
<i>Carbon County</i>	-	-	-	-
<i>Luzerne County</i>	-	-	-	-
<i>Schuylkill County</i>	-	-	-	-
Hempfield SD	\$642,231	0.1922	0.1893	\$9,563
Hempfield Area SD	\$421,817	0.7400	0.7400	-
Hermitage SD	-	-	-	-

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Highlands SD	-	-	-	-
Homer-Center SD	-	-	-	-
Indiana Area SD	-	-	-	-
Jenkintown SD	\$141,442	0.4700	0.4700	-
Karns City Area SD	\$178,700			-
<i>Armstrong County</i>	\$46,505	1.3500	1.3500	
<i>Butler County</i>	\$122,468	4.1500	4.1500	
<i>Clarion County</i>	\$9,727	2.2300	2.2300	
Kennett Consolidated SD	-	-	-	-
Kutztown Area SD	\$222,408	0.3640	0.3640	-
Lake-Lehman SD	\$90,082			-
<i>Luzerne County</i>	-	2.0700	2.0700	-
<i>Wyoming County</i>	-	2.3200	2.3200	-
Lampeter-Strasburg SD	\$153,362	0.1000	0.1000	-
Lancaster SD	\$6,284,678	2.6200	0.6200	\$4,779,611
Lebanon SD	\$371,953	3.0600	2.4900	\$69,194
Leechburg Area SD	\$8,357			-
<i>Armstrong County</i>	\$8,357	4.1400	0.1400	
<i>Westmoreland County</i>	-	-	-	
Lewisburg Area SD	\$210,907	0.2400	0.2400	-
Line Mountain SD	\$688,180	10.2800	10.2800	-
Lower Merion SD	\$1,434,386	0.1920	0.1920	-
Lower Moreland Township SD	\$1,263,017	1.2593	1.2593	-
Mahanoy Area SD	\$97,089	1.3500	1.3500	-
Manheim Central SD	\$318,174	0.2300	0.2300	-
Manheim Township SD	-	-	-	-
Marion Center Area SD	\$356,998	7.1300	5.9300	\$59,753
Mechanicsburg Area SD	-	-	-	-
Methacton SD	\$477	0.0002	0.0002	-
Middletown Area SD	\$179,426	0.2154	0.2154	-

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Mifflin County SD	\$1,711,131	2.4220	2.4220	-
Mifflinburg Area SD	-	-	-	-
Montoursville Area SD	\$147,217	0.2100	0.2100	-
Moon Area SD	-	-	-	-
Morrisville Borough SD	\$1,008,757	17.0000	17.0000	-
Mt Lebanon SD	\$99,750	0.0500	0.0500	-
Muhlenberg SD	\$1,006,387	0.8500	0.8500	-
Nazareth Area SD	\$24,072	0.0300	0.0300	-
Neshaminy SD	\$3,250,328	4.2000	4.2000	-
New Hope-Solebury SD	\$790,687	2.6868	2.6868	-
Newport SD	\$173,845	0.5900	0.5900	-
Norristown Area SD	\$3,115,224	1.2035	1.2035	-
North Penn SD	\$679,240			-
<i>Bucks County</i>	\$2,698	1.3317	1.3317	
<i>Montgomery County</i>	\$676,542	0.1031	0.1031	
North Schuylkill SD	\$189,275			-
<i>Columbia County</i>	\$12,871	1.5800	1.5800	
<i>Schuylkill County</i>	\$176,404	1.0400	1.0400	
Northampton Area SD	\$529,752	0.5300	0.4400	\$83,258
Northeast Bradford SD	-	-	-	-
Northeastern York SD	-	-	-	-
Northern Lehigh SD	\$465,640			-
<i>Lehigh County</i>	\$394,193	7.7610	2.1640	
<i>Northampton County</i>	\$71,447	7.7610	2.1640	
Northern Tioga SD	\$206,939	0.4800	0.4800	-
Northern York County SD	-	-	-	-
Northwest Area SD	-	-	-	-
Northwestern Lehigh SD	\$464,539	1.1300	1.1300	-
Norwin SD	\$1,853			-
<i>Allegheny County</i>	\$1,853	1.2200	1.2200	
<i>Westmoreland County</i>	-	-	-	

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Octorara Area SD	\$2,215,240			-
<i>Chester County</i>	\$1,745,873	2.8300	2.8300	
<i>Lancaster County</i>	\$469,367	2.1500	2.1500	
Old Forge SD	\$86,561	2.0000	2.0000	-
Oley Valley SD	\$282,192	0.4300	0.4300	-
Owen J Roberts SD	\$441,503	0.2100	0.2100	-
Oxford Area SD	\$931,153	0.8862	0.8862	-
Palisades SD	\$1,183,998	5.3600	4.2930	\$235,657
Palmyra Area SD	\$855,345	4.0000	4.0000	-
Panther Valley SD	\$895,122			\$137,905
<i>Carbon County</i>	\$776,711	5.9700	5.0400	
<i>Schuylkill County</i>	\$118,411	6.2000	5.2600	
Parkland SD	\$1,239,049	0.5500	0.5500	-
Pen Argyl Area SD	\$240,870	0.8500	0.8500	-
Penn Manor SD	\$1,100,877	0.5100	0.3300	\$371,191
Penn-Delco SD	\$105,830	0.0805	0.0662	\$18,763
Pennridge SD	\$1,484,093	2.6000	2.6000	-
Pennsbury SD	\$7,351,922	8.6000	8.6000	-
Pequea Valley SD	\$337,459	0.3100	0.2800	\$21,810
Perkiomen Valley SD	\$1,618,666	0.8300	0.8300	-
Philipsburg-Osceola Area SD	-			-
<i>Centre County</i>	-	-	-	-
<i>Clearfield County</i>	-	-	-	-
Phoenixville Area SD	\$476,082	0.2500	0.2500	-
Pine Grove Area SD	-	-	-	-
Pleasant Valley SD	\$3,092,552	10.1200	9.5300	\$178,426
Pocono Mountain SD	\$851,124	1.0100	1.0100	-
Pottsgrove SD	\$1,184,635	1.2330	1.2330	-
Quaker Valley SD	\$456,912	0.3600	0.3600	-
Quakertown Community SD	-	-	-	-

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Radnor Township SD	\$620,877	0.2070	0.2070	-
Red Lion Area SD	\$2,717,589	1.3900	1.2800	\$200,988
Ridley SD	-	-	-	-
Rose Tree Media SD	\$1,714,614	0.6209	0.6209	-
Saint Clair Area SD	\$415,716	4.0200	4.0200	-
Salisbury Township SD	\$493,640	1.1750	1.0730	\$42,767
Schuylkill Valley SD	\$829,545	1.0200	1.0200	-
Selinsgrove Area SD	\$174,059	0.7600	0.7600	-
Sharpsville Area SD	-	-	-	-
Shenandoah Valley SD	-	-	-	-
Shikellamy SD	-	-	-	-
Solanco SD	-	-	-	-
Souderton Area SD	\$1,419,197			-
<i>Bucks County</i>	\$56,634	0.5491	0.5491	
<i>Montgomery County</i>	\$1,362,563	0.5491	0.5491	
South Eastern SD	\$252,777	0.2038	0.1994	\$5,423
South Fayette Township SD	\$997,115	1.2500	1.2300	\$10,709
South Western SD	-	-	-	-
South Williamsport Area SD	\$319,549	0.9300	0.9300	-
Southeast Delco SD	\$2,142,706	2.3780	0.2390	\$1,926,861
Southern Lehigh SD	\$366,690	0.5100	0.5100	-
Southern Tioga SD	\$381,733			-
<i>Lycoming County</i>	\$42,269	0.6600	0.6600	
<i>Tioga County</i>	\$339,464	0.7100	0.7100	
Southern York County SD	\$274,362	0.1900	0.1900	-
Spring Cove SD	\$656,211	12.1200	12.0100	\$5,721
Spring Grove Area SD	\$823,641	0.5900	0.5900	-
Springfield SD	\$1,299,773	0.7710	0.7710	-
Springfield Township SD	\$1,139,104	0.9290	0.9290	-

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Spring-Ford Area SD	\$688,905			-
<i>Chester County</i>	\$23,199	0.2100	0.2100	
<i>Montgomery County</i>	\$665,706	0.2100	0.2100	
State College Area SD	-	-	-	-
Steel Valley SD	\$1,330,946	2.3200	1.4300	\$507,430
Steeltown-Highspire SD	\$384,633	2.0100	2.0100	-
Sto-Rox SD	\$543,333	2.0000	2.0000	-
Stroudsburg Area SD	-	-	-	-
Susquehanna Township SD	\$419,835	0.2900	0.2700	\$27,576
Susquenita SD	\$1,246,546			-
<i>Dauphin County</i>	\$27,384	2.6300	2.6300	
<i>Perry County</i>	\$1,219,162	2.2000	2.2000	
Tamaqua Area SD	-	-	-	-
Towanda Area SD	-	-	-	-
Troy Area SD	\$45,442	0.3234	0.3234	-
Tulpehocken Area SD	\$80,436	0.1500	0.0700	\$39,210
Tunkhannock Area SD	-	-	-	-
Tuscarora SD	\$96,758	0.7000	0.7000	-
Tussey Mountain SD	\$146,258			-
<i>Bedford County</i>	\$69,276	2.9900	2.9900	
<i>Huntingdon County</i>	\$76,982	4.7400	4.7400	
Twin Valley SD	\$264,474			-
<i>Berks County</i>	\$143,440	0.2000	0.2000	
<i>Chester County</i>	\$121,034	0.2000	0.2000	
Union Area SD	-	-	-	-
Unionville-Chadds Ford SD	\$604,333		0.3300	-
<i>Chester County</i>	\$604,333	0.3300	0.3300	-
<i>Delaware County</i>	\$0	-	-	
United SD	-	-	-	-
Upper Dublin SD	\$671,319	0.3072	0.1484	\$346,931
Upper Merion Area SD	\$989,955	0.2500	0.1600	\$319,560

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Upper Moreland Township SD	\$1,086,407	0.7664	0.6224	\$204,017
Wallenpaupack Area SD	\$718,612			-
<i>Pike County</i>	\$635,563	1.5690	1.5690	
<i>Wayne County</i>	\$83,049	0.0810	0.0810	
Wallingford-Swarthmore SD	\$1,077,241	0.8300	0.8300	-
Warrior Run SD	-			-
<i>Montour County</i>	-	-	-	-
<i>Northumberland County</i>	-	-	-	-
<i>Union County</i>	-	-	-	-
Warwick SD	-	-	-	-
Wattsburg Area SD	\$84,414	0.2014	0.2014	-
Weatherly Area SD	\$162,704	1.3200	1.3200	-
Wellsboro Area SD	\$394,620			\$39,113
<i>Lycoming County</i>	\$29,543	0.9690	0.9010	
<i>Tioga County</i>	\$365,077	0.7210	0.6470	
West Branch Area SD	\$369,835			\$246,578
<i>Clearfield County</i>	\$361,911	11.3300	3.7700	
<i>Clinton County</i>	\$7,924	8.6800	2.9100	
West Chester Area SD	\$1,655,679			-
<i>Chester County</i>	\$1,597,416	0.2200	0.2200	
<i>Delaware County</i>	\$58,263	0.1000	0.1000	
West Perry SD	\$725,102	0.9037	0.5672	\$269,973
West York Area SD	\$576,740	0.4040	0.4040	-
Western Wayne SD	\$631,455	0.4870	0.4870	-
Westmont Hilltop SD	-	-	-	-
Whitehall-Coplay SD	\$1,062,260	1.5000	1.5000	-
William Penn SD	\$5,609,834	5.4800	0.6800	\$4,910,365
Williams Valley SD	\$33,269			-
<i>Dauphin County</i>	\$22,946	0.2800	0.2800	
<i>Schuylkill County</i>	\$10,323	0.2900	0.2900	
Wilson SD	\$554,810	0.2320	0.2320	-
Wilson Area SD	-	-	-	-

**Table 2**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

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	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Woodland Hills SD	\$1,597,692	1.0000	1.0000	-
Wyalusing Area SD	\$109,931			-
<i>Bradford County</i>	\$108,999	0.8300	0.8300	
<i>Wyoming County</i>	\$932	0.0800	0.0800	
Wyoming Area SD	\$176,654			-
<i>Luzerne County</i>	\$169,504	4.4800	4.4800	
<i>Wyoming County</i>	\$7,150	0.8700	0.8700	
Wyomissing Area SD	-	-	-	-
York City SD	\$581,449	0.6600	0.6600	-
York Suburban SD	\$769,232	0.4620	0.4620	-
Yough SD	-	-	-	-

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Abington SD	\$2,054,961	\$1,346,917	\$0	\$0	\$0	\$0	\$0	\$0	\$1,303,717	\$595,673
Allentown City SD	\$15,822,603	\$6,025,758	\$12,499,865	\$2,703,020	\$0	\$0	\$0	\$0	\$516,731	\$516,731
Annaville-Cleona SD	\$958,999	\$959,546	\$740,843	\$741,390	\$0	\$0	\$0	\$0	\$182,229	\$182,229
Antietam SD	\$178,882	\$178,882	\$0	\$0	\$0	\$0	\$0	\$0	\$76,419	\$76,419
Austin Area SD	\$128,068	\$128,068	\$0	\$0	\$0	\$0	\$0	\$0	\$75,887	\$75,887
Avella Area SD	\$313,147	\$121,250	\$268,590	\$89,511	\$0	\$0	\$0	\$0	\$0	\$0
Baldwin-Whitehall SD	\$3,489,944	\$3,685,296	\$1,693,776	\$1,889,128	\$0	\$0	\$0	\$0	\$0	\$0
Bangor Area SD	\$494,939	\$494,939	\$0	\$0	\$0	\$0	\$0	\$0	\$459,662	\$459,662
Bellwood-Antis SD	\$262,713	\$262,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bensalem Township SD	\$1,875,630	\$1,880,581	\$0	\$0	\$0	\$0	\$0	\$0	\$434,215	\$434,215
Bermudian Springs SD	\$128,267	\$128,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Big Spring SD	\$232,210	\$234,035	\$186,307	\$188,132	\$0	\$0	\$0	\$0	\$0	\$0
Blairsville-Saltsburg SD	\$65,520	\$65,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bloomsburg Area SD	\$674,415	\$674,415	\$0	\$0	\$0	\$0	\$0	\$0	\$81,540	\$81,540
Boyertown Area SD	\$755,382	\$785,497	\$470,036	\$457,620	\$0	\$0	\$0	\$0	\$177,293	\$177,293
Brandywine Heights Area SD	\$595,670	\$595,670	\$0	\$0	\$0	\$0	\$0	\$0	\$411,677	\$411,677
Bristol Borough SD	\$1,430,193	\$1,430,193	\$1,411,759	\$1,411,759	\$0	\$0	\$0	\$0	\$0	\$0
Brownsville Area SD	\$580,211	\$580,211	\$233,577	\$233,577	\$0	\$0	\$0	\$0	\$0	\$0
Burgettstown Area SD	\$720,369	\$717,426	\$168,897	\$165,954	\$0	\$0	\$0	\$0	\$0	\$0
Burrell SD	\$667,792	\$668,717	\$400,550	\$401,475	\$0	\$0	\$0	\$0	\$211,959	\$211,959
Camp Hill SD	\$902,816	\$902,816	\$90,641	\$90,641	\$0	\$0	\$0	\$0	\$134,440	\$134,440
Carlisle Area SD	\$1,138,384	\$753,134	\$0	\$0	\$0	\$0	\$0	\$0	\$1,082,147	\$651,037
Catasauqua Area SD	\$764,680	\$745,291	\$299,852	\$299,852	\$0	\$0	\$0	\$0	\$423,167	\$423,167
Centennial SD	\$295,910	\$295,910	\$0	\$0	\$0	\$0	\$0	\$0	\$47,346	\$47,346

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Abington SD	\$0	\$0	\$0	\$0	\$0	\$0	\$264,963	\$264,963	\$486,281	\$486,281
Allentown City SD	\$0	\$0	\$2,806,007	\$2,806,007	\$0	\$0	\$0	\$0	\$0	\$0
Annaville-Cleona SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,927	\$35,927
Antietam SD	\$0	\$0	\$0	\$0	\$0	\$0	\$74,818	\$74,818	\$27,645	\$27,645
Austin Area SD	\$0	\$0	\$0	\$0	\$52,181	\$52,181	\$0	\$0	\$0	\$0
Avella Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$30,227	\$30,227	\$14,330	\$1,512
Baldwin-Whitehall SD	\$0	\$0	\$0	\$0	\$1,664,275	\$1,664,275	\$38,908	\$38,908	\$92,985	\$92,985
Bangor Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,277	\$35,277
Bellwood-Antis SD	\$0	\$0	\$229,706	\$229,706	\$0	\$0	\$9,733	\$9,733	\$23,274	\$23,274
Bensalem Township SD	\$0	\$0	\$0	\$0	\$1,084,845	\$1,084,845	\$184,259	\$184,259	\$172,311	\$177,262
Bermudian Springs SD	\$0	\$0	\$0	\$0	\$0	\$0	\$128,267	\$128,267	\$0	\$0
Big Spring SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,903	\$45,903
Blairsville-Saltsburg SD	\$0	\$0	\$0	\$0	\$0	\$0	\$49,557	\$49,557	\$15,963	\$15,963
Bloomsburg Area SD	\$0	\$0	\$0	\$0	\$584,314	\$584,314	\$0	\$0	\$8,561	\$8,561
Boyertown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,053	\$150,584
Brandywine Heights Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$132,044	\$132,044	\$51,949	\$51,949
Bristol Borough SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,434	\$18,434
Brownsville Area SD	\$0	\$0	\$0	\$0	\$344,553	\$344,553	\$0	\$0	\$2,081	\$2,081
Burgettstown Area SD	\$0	\$0	\$353,812	\$353,812	\$186,851	\$186,851	\$0	\$0	\$10,809	\$10,809
Burrell SD	\$0	\$0	\$0	\$0	\$0	\$0	\$20,847	\$20,847	\$34,436	\$34,436
Camp Hill SD	\$0	\$0	\$611,384	\$611,384	\$0	\$0	\$50,295	\$50,295	\$16,056	\$16,056
Carlisle Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,237	\$102,097
Catasauqua Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,661	\$22,272
Centennial SD	\$0	\$0	\$0	\$0	\$0	\$0	\$61,768	\$61,768	\$186,796	\$186,796

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Central Bucks SD	\$4,027,686	\$4,027,686	\$0	\$0	\$0	\$0	\$0	\$0	\$2,510,821	\$2,510,821
Central Dauphin SD	\$2,615,149	\$2,602,967	\$2,615,149	\$2,602,967	\$0	\$0	\$0	\$0	\$0	\$0
Central York SD	\$1,210,165	\$1,233,674	\$575,686	\$599,195	\$0	\$0	\$0	\$0	\$488,842	\$488,842
Chambersburg Area SD	\$2,107,973	\$2,107,973	\$1,098,934	\$1,098,934	\$0	\$0	\$0	\$0	\$272,238	\$272,238
Cheltenham Township SD	\$3,559,653	\$3,629,340	\$997,629	\$1,067,316	\$0	\$0	\$0	\$0	\$1,522,844	\$1,522,844
Cocalico SD	\$292,439	\$276,211	\$229,843	\$213,615	\$0	\$0	\$0	\$0	\$0	\$0
Colonial SD	\$854,446	\$595,454	\$170,945	\$171,012	\$0	\$0	\$0	\$0	\$551,175	\$292,116
Columbia Borough SD	\$327,361	\$327,361	\$125,028	\$125,028	\$0	\$0	\$0	\$0	\$34,066	\$34,066
Conestoga Valley SD	\$389,408	\$389,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conneaut SD	\$621,098	\$240,022	\$542,253	\$161,177	\$0	\$0	\$0	\$0	\$0	\$0
Conrad Weiser Area SD	\$1,814,627	\$1,814,627	\$0	\$0	\$0	\$0	\$0	\$0	\$430,498	\$430,498
Cornell SD	\$354,009	\$351,978	\$70,723	\$68,692	\$0	\$0	\$0	\$0	\$0	\$0
Council Rock SD	\$2,686,161	\$2,686,161	\$0	\$0	\$0	\$0	\$0	\$0	\$2,270,024	\$2,270,024
Crawford Central SD	\$573,667	\$573,667	\$0	\$0	\$0	\$0	\$0	\$0	\$90,400	\$90,400
Crestwood SD	\$398,007	\$604,734	\$0	\$0	\$0	\$0	\$0	\$0	\$75,288	\$282,015
Dallas SD	\$776,395	\$776,395	\$0	\$0	\$0	\$0	\$0	\$0	\$149,272	\$149,272
Dallastown Area SD	\$1,489,261	\$1,489,261	\$0	\$0	\$0	\$0	\$0	\$0	\$1,057,098	\$1,057,098
Donegal SD	\$1,632,756	\$1,626,753	\$657,201	\$661,623	\$0	\$0	\$0	\$0	\$472,980	\$472,980
Dover Area SD	\$466,904	\$466,904	\$225,473	\$225,473	\$0	\$0	\$0	\$0	\$0	\$0
Downingtown Area SD	\$3,767,162	\$3,195,619	\$0	\$0	\$0	\$0	\$0	\$0	\$1,554,907	\$983,364
East Pennsboro Area SD	\$527,935	\$527,935	\$0	\$0	\$0	\$0	\$0	\$0	\$462,769	\$462,769
East Stroudsburg Area SD	\$5,423,304	\$5,715,604	\$4,265,934	\$4,184,216	\$0	\$0	\$0	\$0	\$863,581	\$1,256,895
Eastern Lancaster County SD	\$362,567	\$348,893	\$0	\$0	\$0	\$0	\$0	\$0	\$51,470	\$51,470
Eastern York SD	\$933,175	\$1,085,657	\$899,274	\$1,053,745	\$0	\$0	\$0	\$0	\$0	\$0

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Central Bucks SD	\$0	\$0	\$745,426	\$745,426	\$0	\$0	\$301,607	\$301,607	\$469,832	\$469,832
Central Dauphin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central York SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,637	\$145,637
Chambersburg Area SD	\$0	\$0	\$551,298	\$551,298	\$0	\$0	\$0	\$0	\$185,503	\$185,503
Cheltenham Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$873,182	\$873,182	\$165,998	\$165,998
Cocalico SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,596	\$62,596
Colonial SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,326	\$132,326
Columbia Borough SD	\$0	\$0	\$85,410	\$85,410	\$0	\$0	\$0	\$0	\$82,857	\$82,857
Conestoga Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$297,054	\$297,054	\$92,354	\$92,354
Conneaut SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,845	\$78,845
Conrad Weiser Area SD	\$0	\$0	\$830,323	\$830,323	\$0	\$0	\$440,939	\$440,939	\$112,867	\$112,867
Cornell SD	\$0	\$0	\$275,208	\$275,208	\$0	\$0	\$0	\$0	\$8,078	\$8,078
Council Rock SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416,137	\$416,137
Crawford Central SD	\$0	\$0	\$0	\$0	\$408,561	\$408,561	\$7,581	\$7,581	\$67,125	\$67,125
Crestwood SD	\$0	\$0	\$235,174	\$235,174	\$0	\$0	\$0	\$0	\$87,545	\$87,545
Dallas SD	\$0	\$0	\$594,984	\$594,984	\$0	\$0	\$0	\$0	\$32,139	\$32,139
Dallastown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$291,530	\$291,530	\$140,633	\$140,633
Donegal SD	\$0	\$0	\$289,347	\$289,347	\$0	\$0	\$180,444	\$180,444	\$32,784	\$22,359
Dover Area SD	\$0	\$0	\$0	\$0	\$151,539	\$151,539	\$0	\$0	\$89,892	\$89,892
Downingtown Area SD	\$0	\$0	\$1,784,148	\$1,784,148	\$0	\$0	\$148,202	\$148,202	\$279,905	\$279,905
East Pennsboro Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,166	\$65,166
East Stroudsburg Area SD	\$7,356	\$7,356	\$0	\$0	\$0	\$0	\$89,330	\$89,330	\$197,103	\$177,807
Eastern Lancaster County SD	\$0	\$0	\$247,033	\$247,033	\$0	\$0	\$0	\$0	\$64,064	\$50,390
Eastern York SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,901	\$31,912

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Elizabethtown Area SD	\$570,502	\$570,930	\$47,935	\$48,363	\$0	\$0	\$0	\$0	\$114,260	\$114,260
Exeter Township SD	\$1,809,302	\$1,808,918	\$688,029	\$687,645	\$0	\$0	\$0	\$0	\$710,306	\$710,306
Fairfield Area SD	\$291,476	\$291,499	\$223,772	\$223,795	\$0	\$0	\$0	\$0	\$0	\$0
Fannett-Metal SD	\$31,118	\$42,216	\$0	\$0	\$0	\$0	\$0	\$0	\$31,118	\$31,118
Fleetwood Area SD	\$313,062	\$313,062	\$0	\$0	\$0	\$0	\$0	\$0	\$58,247	\$58,247
Forbes Road SD	\$65,704	\$65,704	\$52,404	\$52,404	\$0	\$0	\$0	\$0	\$0	\$0
Fox Chapel Area SD	\$1,790,583	\$1,739,049	\$360,698	\$309,164	\$0	\$0	\$0	\$0	\$0	\$0
Gettysburg Area SD	\$304,846	\$304,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Governor Mifflin SD	\$2,569,908	\$2,571,584	\$1,414,458	\$1,416,134	\$0	\$0	\$0	\$0	\$239,025	\$239,025
Great Valley SD	\$1,415,060	\$1,415,060	\$0	\$0	\$0	\$0	\$0	\$0	\$763,733	\$763,733
Greenwood SD	\$192,389	\$187,618	\$192,389	\$187,618	\$0	\$0	\$0	\$0	\$0	\$0
Halifax Area SD	\$198,396	\$189,818	\$0	\$0	\$0	\$0	\$0	\$0	\$170,484	\$170,484
Hamburg Area SD	\$949,743	\$949,743	\$526,337	\$526,337	\$0	\$0	\$0	\$0	\$188,829	\$188,829
Hanover Public SD	\$366,536	\$366,541	\$323,941	\$323,946	\$0	\$0	\$0	\$0	\$5,005	\$5,005
Harmony Area SD	\$29,266	\$29,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Haverford Township SD	\$1,760,213	\$1,668,436	\$829,538	\$737,761	\$0	\$0	\$0	\$0	\$739,327	\$739,327
Hazleton Area SD	\$4,934,613	\$4,934,613	\$0	\$0	\$0	\$0	\$0	\$0	\$545,938	\$545,938
Hempfield SD	\$632,668	\$632,668	\$493,627	\$493,627	\$0	\$0	\$0	\$0	\$0	\$0
Hempfield Area SD	\$551,809	\$560,785	\$228,996	\$213,370	\$0	\$0	\$0	\$0	\$0	\$0
Hermitage SD	\$1,178,893	\$1,167,524	\$683,868	\$672,499	\$0	\$0	\$0	\$0	\$0	\$0
Highlands SD	\$1,718,900	\$1,718,900	\$0	\$0	\$0	\$0	\$0	\$0	\$148,773	\$148,773
Homer-Center SD	\$409,675	\$425,168	\$215,952	\$231,445	\$0	\$0	\$0	\$0	\$0	\$0
Indiana Area SD	\$378,186	\$378,186	\$0	\$0	\$0	\$0	\$0	\$0	\$276,623	\$276,623
Jenkintown SD	\$187,061	\$187,061	\$158,918	\$158,918	\$0	\$0	\$0	\$0	\$0	\$0

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Elizabethtown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$335,126	\$335,126	\$73,181	\$73,181
Exeter Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$306,020	\$306,020	\$104,947	\$104,947
Fairfield Area SD	\$0	\$0	\$49,580	\$49,580	\$0	\$0	\$0	\$0	\$18,124	\$18,124
Fannett-Metal SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,098
Fleetwood Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$227,182	\$227,182	\$27,633	\$27,633
Forbes Road SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,300	\$13,300
Fox Chapel Area SD	\$0	\$0	\$0	\$0	\$1,340,253	\$1,340,253	\$0	\$0	\$89,632	\$89,632
Gettysburg Area SD	\$0	\$0	\$0	\$0	\$214,711	\$214,711	\$25,751	\$25,751	\$64,384	\$64,384
Governor Mifflin SD	\$0	\$0	\$592,384	\$592,384	\$0	\$0	\$212,031	\$212,031	\$112,010	\$112,010
Great Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$519,747	\$519,747	\$131,580	\$131,580
Greenwood SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Halifax Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,912	\$19,334
Hamburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$200,825	\$200,825	\$33,752	\$33,752
Hanover Public SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,590	\$37,590
Harmony Area SD	\$0	\$0	\$0	\$0	\$21,711	\$21,711	\$0	\$0	\$7,555	\$7,555
Haverford Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191,348	\$191,348
Hazleton Area SD	\$0	\$0	\$2,562,168	\$2,562,168	\$1,634,148	\$1,634,148	\$0	\$0	\$192,359	\$192,359
Hempfield SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,041	\$139,041
Hempfield Area SD	\$0	\$0	\$210,906	\$210,906	\$0	\$0	\$0	\$0	\$111,907	\$136,509
Hermitage SD	\$0	\$0	\$464,401	\$464,401	\$0	\$0	\$0	\$0	\$30,624	\$30,624
Highlands SD	\$0	\$0	\$0	\$0	\$1,491,241	\$1,491,241	\$41,634	\$41,634	\$37,252	\$37,252
Homer-Center SD	\$0	\$0	\$138,957	\$138,957	\$0	\$0	\$38,882	\$38,882	\$15,884	\$15,884
Indiana Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,563	\$101,563
Jenkintown SD	\$0	\$0	\$6,370	\$6,370	\$0	\$0	\$0	\$0	\$21,773	\$21,773

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Karns City Area SD	\$499,978	\$499,978	\$0	\$0	\$0	\$0	\$0	\$0	\$113,318	\$113,318
Kennett Consolidated SD	\$2,479,080	\$1,761,872	\$460,974	\$460,975	\$0	\$0	\$0	\$0	\$1,457,810	\$789,798
Kutztown Area SD	\$229,000	\$229,000	\$0	\$0	\$0	\$0	\$0	\$0	\$189,918	\$189,918
Lake-Lehman SD	\$529,226	\$529,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lampeter-Strasburg SD	\$487,072	\$487,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lancaster SD	\$1,505,067	\$1,505,067	\$0	\$0	\$0	\$0	\$0	\$0	\$729,261	\$729,261
Lebanon SD	\$308,172	\$302,759	\$308,172	\$302,759	\$0	\$0	\$0	\$0	\$0	\$0
Leechburg Area SD	\$416,168	\$408,774	\$0	\$0	\$0	\$0	\$0	\$0	\$58,263	\$58,263
Lewisburg Area SD	\$218,086	\$218,086	\$0	\$0	\$0	\$0	\$0	\$0	\$167,605	\$167,605
Line Mountain SD	\$735,718	\$735,718	\$519,675	\$519,675	\$0	\$0	\$0	\$0	\$46,654	\$46,654
Lower Merion SD	\$1,518,092	\$1,518,092	\$0	\$0	\$0	\$0	\$0	\$0	\$88,306	\$88,306
Lower Moreland Township SD	\$1,333,035	\$1,320,622	\$433,522	\$421,109	\$0	\$0	\$0	\$0	\$510,041	\$510,041
Mahanoy Area SD	\$344,900	\$344,900	\$0	\$0	\$0	\$0	\$0	\$0	\$209,453	\$209,453
Manheim Central SD	\$313,869	\$331,127	\$99,296	\$116,554	\$0	\$0	\$0	\$0	\$159,550	\$159,550
Manheim Township SD	\$424,606	\$424,606	\$0	\$0	\$0	\$0	\$0	\$0	\$227,178	\$227,178
Marion Center Area SD	\$320,032	\$297,245	\$53,066	\$53,066	\$0	\$0	\$0	\$0	\$0	\$0
Mechanicsburg Area SD	\$1,541,107	\$1,541,107	\$0	\$0	\$0	\$0	\$0	\$0	\$1,145,794	\$1,145,794
Methacton SD	\$1,163,910	\$1,163,910	\$0	\$0	\$0	\$0	\$0	\$0	\$794,227	\$794,227
Middletown Area SD	\$211,643	\$211,643	\$132,962	\$132,962	\$0	\$0	\$0	\$0	\$0	\$0
Mifflin County SD	\$3,183,479	\$3,213,090	\$1,080,446	\$1,110,057	\$0	\$0	\$0	\$0	\$149,033	\$149,033
Mifflinburg Area SD	\$139,474	\$137,378	\$2,096	\$0	\$0	\$0	\$0	\$0	\$3,980	\$3,980
Montoursville Area SD	\$826,060	\$826,060	\$0	\$0	\$0	\$0	\$0	\$0	\$12,741	\$12,741
Moon Area SD	\$1,105,629	\$1,105,629	\$0	\$0	\$0	\$0	\$0	\$0	\$275,980	\$275,980
Morrisville Borough SD	\$1,223,199	\$1,204,752	\$1,157,300	\$1,157,346	\$0	\$0	\$0	\$0	\$0	\$0

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Karns City Area SD	\$0	\$0	\$0	\$0	\$350,413	\$350,413	\$0	\$0	\$36,247	\$36,247
Kennett Consolidated SD	\$0	\$0	\$0	\$0	\$0	\$0	\$425,212	\$425,212	\$135,084	\$85,887
Kutztown Area SD	\$0	\$0	\$0	\$0	\$9,543	\$9,543	\$0	\$0	\$29,539	\$29,539
Lake-Lehman SD	\$0	\$0	\$0	\$0	\$0	\$0	\$503,877	\$503,877	\$25,349	\$25,349
Lampeter-Strasburg SD	\$0	\$0	\$37,208	\$37,208	\$0	\$0	\$374,830	\$374,830	\$75,034	\$75,034
Lancaster SD	\$216,972	\$216,972	\$0	\$0	\$0	\$0	\$263,226	\$263,226	\$295,608	\$295,608
Lebanon SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leechburg Area SD	\$0	\$0	\$0	\$0	\$197,889	\$197,889	\$106,819	\$106,819	\$53,197	\$45,803
Lewisburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,481	\$50,481
Line Mountain SD	\$0	\$0	\$0	\$0	\$132,763	\$132,763	\$0	\$0	\$36,626	\$36,626
Lower Merion SD	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168,776	\$1,168,776	\$261,010	\$261,010
Lower Moreland Township SD	\$0	\$0	\$323,584	\$323,584	\$0	\$0	\$0	\$0	\$65,888	\$65,888
Mahanoy Area SD	\$0	\$0	\$51,149	\$51,149	\$55,718	\$55,718	\$0	\$0	\$28,580	\$28,580
Manheim Central SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,023	\$55,023
Manheim Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$106,543	\$106,543	\$90,885	\$90,885
Marion Center Area SD	\$0	\$0	\$0	\$0	\$214,179	\$214,179	\$0	\$0	\$52,787	\$30,000
Mechanicsburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$310,043	\$310,043	\$85,270	\$85,270
Methacton SD	\$0	\$0	\$0	\$0	\$0	\$0	\$225,373	\$225,373	\$144,310	\$144,310
Middletown Area SD	\$0	\$0	\$1,863	\$1,863	\$0	\$0	\$26,542	\$26,542	\$50,276	\$50,276
Mifflin County SD	\$0	\$0	\$518,309	\$518,309	\$953,163	\$953,163	\$404,465	\$404,465	\$78,063	\$78,063
Mifflinburg Area SD	\$0	\$0	\$0	\$0	\$106,706	\$106,706	\$0	\$0	\$26,692	\$26,692
Montoursville Area SD	\$0	\$0	\$735,090	\$735,090	\$0	\$0	\$8,672	\$8,672	\$69,557	\$69,557
Moon Area SD	\$0	\$0	\$0	\$0	\$732,418	\$732,418	\$0	\$0	\$97,231	\$97,231
Morrisville Borough SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,899	\$47,406

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Mt Lebanon SD	\$1,263,326	\$1,315,327	\$0	\$0	\$0	\$0	\$0	\$0	\$46,144	\$46,144
Muhlenberg SD	\$1,975,526	\$1,947,703	\$642,819	\$614,996	\$0	\$0	\$0	\$0	\$175,887	\$175,887
Nazareth Area SD	\$2,364,913	\$2,055,069	\$1,436,177	\$1,126,333	\$0	\$0	\$0	\$0	\$785,068	\$785,068
Neshaminy SD	\$3,574,978	\$3,569,522	\$1,420,169	\$1,414,713	\$0	\$0	\$0	\$0	\$1,465,605	\$1,465,605
New Hope-Solebury SD	\$1,545,971	\$1,491,026	\$437,593	\$382,648	\$0	\$0	\$0	\$0	\$88,526	\$88,526
Newport SD	\$776,704	\$525,232	\$776,704	\$525,232	\$0	\$0	\$0	\$0	\$0	\$0
Norristown Area SD	\$4,077,054	\$4,077,054	\$0	\$0	\$0	\$0	\$0	\$0	\$1,629,618	\$1,629,618
North Penn SD	\$1,332,725	\$1,332,725	\$0	\$0	\$0	\$0	\$0	\$0	\$860,015	\$860,015
North Schuylkill SD	\$217,647	\$217,647	\$217,647	\$217,647	\$0	\$0	\$0	\$0	\$0	\$0
Northampton Area SD	\$444,037	\$446,494	\$148,937	\$151,394	\$0	\$0	\$0	\$0	\$56,529	\$56,529
Northeast Bradford SD	\$817,331	\$817,331	\$0	\$0	\$0	\$0	\$0	\$0	\$172,438	\$172,438
Northeastern York SD	\$828,902	\$794,384	\$0	\$0	\$0	\$0	\$0	\$0	\$358,816	\$358,816
Northern Lehigh SD	\$484,949	\$484,949	\$0	\$0	\$0	\$0	\$0	\$0	\$427,876	\$427,876
Northern Tioga SD	\$1,509,833	\$1,509,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northern York County SD	\$35,162	\$35,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northwest Area SD	\$162,150	\$162,150	\$0	\$0	\$0	\$0	\$0	\$0	\$105,973	\$105,973
Northwestern Lehigh SD	\$1,388,412	\$1,388,412	\$806,786	\$806,786	\$0	\$0	\$0	\$0	\$533,848	\$533,848
Norwin SD	\$465,837	\$465,837	\$0	\$0	\$0	\$0	\$0	\$0	\$184,778	\$184,778
Octorara Area SD	\$2,283,753	\$2,580,094	\$1,851,859	\$1,849,791	\$0	\$0	\$0	\$0	\$147,720	\$644,868
Old Forge SD	\$485,532	\$485,532	\$0	\$0	\$0	\$0	\$0	\$0	\$14,131	\$14,131
Oley Valley SD	\$481,091	\$481,091	\$0	\$0	\$0	\$0	\$0	\$0	\$421,605	\$421,605
Owen J Roberts SD	\$2,897,160	\$2,894,264	\$997,644	\$994,748	\$0	\$0	\$0	\$0	\$350,689	\$350,689
Oxford Area SD	\$2,007,426	\$2,007,426	\$0	\$0	\$0	\$0	\$0	\$0	\$718,544	\$718,544
Palisades SD	\$947,556	\$948,341	\$451,070	\$451,855	\$0	\$0	\$0	\$0	\$243,461	\$243,461

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Mt Lebanon SD	\$0	\$0	\$1,187,174	\$1,187,174	\$0	\$0	\$0	\$0	\$30,008	\$82,009
Muhlenberg SD	\$0	\$0	\$960,669	\$960,669	\$0	\$0	\$113,661	\$113,661	\$82,490	\$82,490
Nazareth Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$58,072	\$58,072	\$85,596	\$85,596
Neshaminy SD	\$0	\$0	\$0	\$0	\$380,724	\$380,724	\$0	\$0	\$308,480	\$308,480
New Hope-Solebury SD	\$0	\$0	\$775,655	\$775,655	\$0	\$0	\$185,394	\$185,394	\$58,803	\$58,803
Newport SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Norristown Area SD	\$2,001,290	\$2,001,290	\$0	\$0	\$0	\$0	\$249,046	\$249,046	\$197,100	\$197,100
North Penn SD	\$0	\$0	\$0	\$0	\$0	\$0	\$82,021	\$82,021	\$390,689	\$390,689
North Schuylkill SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northampton Area SD	\$3,792	\$3,792	\$0	\$0	\$0	\$0	\$94,735	\$94,735	\$140,044	\$140,044
Northeast Bradford SD	\$0	\$0	\$505,280	\$505,280	\$139,613	\$139,613	\$0	\$0	\$0	\$0
Northeastern York SD	\$0	\$0	\$0	\$0	\$0	\$0	\$339,556	\$339,556	\$130,530	\$96,012
Northern Lehigh SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,073	\$57,073
Northern Tioga SD	\$0	\$0	\$1,318,602	\$1,318,602	\$188,187	\$188,187	\$0	\$0	\$3,044	\$3,044
Northern York County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,162	\$35,162
Northwest Area SD	\$0	\$0	\$0	\$0	\$51,430	\$51,430	\$0	\$0	\$4,747	\$4,747
Northwestern Lehigh SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,778	\$47,778
Norwin SD	\$0	\$0	\$134,604	\$134,604	\$80,575	\$80,575	\$28,066	\$28,066	\$37,814	\$37,814
Octorara Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284,174	\$85,435
Old Forge SD	\$0	\$0	\$465,304	\$465,304	\$0	\$0	\$0	\$0	\$6,097	\$6,097
Oley Valley SD	\$0	\$0	\$9,651	\$9,651	\$0	\$0	\$0	\$0	\$49,835	\$49,835
Owen J Roberts SD	\$0	\$0	\$1,548,827	\$1,548,827	\$0	\$0	\$0	\$0	\$0	\$0
Oxford Area SD	\$20,944	\$20,944	\$1,055,225	\$1,055,225	\$0	\$0	\$159,060	\$159,060	\$53,653	\$53,653
Palisades SD	\$0	\$0	\$0	\$0	\$0	\$0	\$185,515	\$185,515	\$67,510	\$67,510

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Palmyra Area SD	\$904,115	\$904,115	\$749,148	\$749,148	\$0	\$0	\$0	\$0	\$92,526	\$92,526
Panther Valley SD	\$953,186	\$757,217	\$411,699	\$230,565	\$0	\$0	\$0	\$0	\$396,022	\$396,022
Parkland SD	\$1,970,002	\$1,970,002	\$0	\$0	\$0	\$0	\$0	\$0	\$1,666,833	\$1,666,833
Pen Argyl Area SD	\$397,747	\$397,747	\$0	\$0	\$0	\$0	\$0	\$0	\$262,915	\$262,915
Penn Manor SD	\$740,016	\$729,686	\$319,919	\$309,589	\$0	\$0	\$0	\$0	\$0	\$0
Penn-Delco SD	\$87,067	\$87,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pennridge SD	\$2,441,452	\$2,675,664	\$355,325	\$589,537	\$0	\$0	\$0	\$0	\$987,804	\$987,804
Pennsbury SD	\$16,836,623	\$16,836,623	\$0	\$0	\$0	\$0	\$0	\$0	\$464,611	\$464,611
Pequea Valley SD	\$330,571	\$315,649	\$209,523	\$191,337	\$0	\$0	\$0	\$0	\$85,057	\$85,057
Perkiomen Valley SD	\$2,980,032	\$2,969,707	\$1,749,402	\$1,739,077	\$0	\$0	\$0	\$0	\$827,278	\$827,278
Philipsburg-Osceola Area SD	\$1,862,847	\$2,206,238	\$582,766	\$989,198	\$0	\$0	\$0	\$0	\$694,974	\$631,933
Phoenixville Area SD	\$1,699,663	\$1,700,299	\$566,819	\$567,455	\$0	\$0	\$0	\$0	\$608,287	\$608,287
Pine Grove Area SD	\$882,865	\$882,865	\$0	\$0	\$0	\$0	\$0	\$0	\$497,388	\$497,388
Pleasant Valley SD	\$3,098,934	\$2,914,126	\$383,214	\$198,406	\$0	\$0	\$0	\$0	\$1,791,136	\$1,791,136
Pocono Mountain SD	\$2,742,194	\$2,742,194	\$0	\$0	\$0	\$0	\$0	\$0	\$2,742,194	\$2,742,194
Pottsgrove SD	\$1,701,917	\$1,701,917	\$901,119	\$901,119	\$0	\$0	\$0	\$0	\$377,366	\$377,366
Quaker Valley SD	\$967,758	\$967,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quakertown Community SD	\$1,307,680	\$1,307,680	\$0	\$0	\$0	\$0	\$0	\$0	\$1,156,403	\$1,156,403
Radnor Township SD	\$1,617,124	\$1,838,146	\$735,982	\$957,004	\$0	\$0	\$0	\$0	\$56,402	\$56,402
Red Lion Area SD	\$2,516,601	\$2,516,601	\$1,704,130	\$1,704,130	\$0	\$0	\$0	\$0	\$586,678	\$586,678
Ridley SD	\$2,084,199	\$2,084,199	\$0	\$0	\$0	\$0	\$0	\$0	\$1,357,821	\$1,357,821
Rose Tree Media SD	\$1,747,204	\$1,747,204	\$0	\$0	\$0	\$0	\$0	\$0	\$764,909	\$764,909
Saint Clair Area SD	\$544,045	\$544,045	\$0	\$0	\$0	\$0	\$0	\$0	\$301,065	\$301,065
Salisbury Township SD	\$495,706	\$450,873	\$0	\$0	\$0	\$0	\$0	\$0	\$444,280	\$399,447

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Palmyra Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,441	\$62,441
Panther Valley SD	\$0	\$0	\$111,422	\$111,422	\$0	\$0	\$0	\$0	\$34,043	\$19,208
Parkland SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303,169	\$303,169
Pen Argyl Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$102,891	\$102,891	\$31,941	\$31,941
Penn Manor SD	\$0	\$0	\$6,157	\$6,157	\$0	\$0	\$313,156	\$313,156	\$100,784	\$100,784
Penn-Delco SD	\$0	\$0	\$0	\$0	\$0	\$0	\$3,662	\$3,662	\$83,405	\$83,405
Pennridge SD	\$0	\$0	\$0	\$0	\$0	\$0	\$877,183	\$877,183	\$221,140	\$221,140
Pennsbury SD	\$0	\$0	\$15,956,211	\$15,956,211	\$0	\$0	\$0	\$0	\$415,801	\$415,801
Pequea Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,991	\$39,255
Perkiomen Valley SD	\$0	\$0	\$140,250	\$140,250	\$0	\$0	\$0	\$0	\$263,102	\$263,102
Philipsburg-Osceola Area SD	\$0	\$0	\$0	\$0	\$441,002	\$441,002	\$115,062	\$115,062	\$29,043	\$29,043
Phoenixville Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$424,747	\$424,747	\$99,810	\$99,810
Pine Grove Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$374,499	\$374,499	\$10,978	\$10,978
Pleasant Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$779,042	\$779,042	\$145,542	\$145,542
Pocono Mountain SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pottsgrove SD	\$0	\$0	\$125,567	\$125,567	\$0	\$0	\$218,358	\$218,358	\$79,507	\$79,507
Quaker Valley SD	\$0	\$0	\$0	\$0	\$902,871	\$902,871	\$0	\$0	\$64,887	\$64,887
Quakertown Community SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151,277	\$151,277
Radnor Township SD	\$0	\$0	\$633,590	\$633,590	\$0	\$0	\$14,233	\$14,233	\$176,917	\$176,917
Red Lion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$113,833	\$113,833	\$111,960	\$111,960
Ridley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$561,571	\$561,571	\$164,807	\$164,807
Rose Tree Media SD	\$0	\$0	\$538,945	\$538,945	\$0	\$0	\$291,428	\$291,428	\$151,922	\$151,922
Saint Clair Area SD	\$0	\$0	\$176,700	\$176,700	\$33,702	\$33,702	\$26,560	\$26,560	\$6,018	\$6,018
Salisbury Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,426	\$51,426

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Schuylkill Valley SD	\$1,299,458	\$1,297,673	\$612,768	\$610,983	\$0	\$0	\$0	\$0	\$505,873	\$505,873
Selinsgrove Area SD	\$173,337	\$177,017	\$173,337	\$177,017	\$0	\$0	\$0	\$0	\$0	\$0
Sharpsville Area SD	\$663,744	\$663,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shenandoah Valley SD	\$741,556	\$741,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shikellamy SD	\$1,145,520	\$1,101,639	\$97,011	\$97,011	\$0	\$0	\$0	\$0	\$19,490	\$19,490
Solanco SD	\$485,050	\$485,050	\$0	\$0	\$0	\$0	\$0	\$0	\$213,915	\$213,915
Souderton Area SD	\$2,751,223	\$2,755,058	\$1,648,674	\$1,652,509	\$0	\$0	\$0	\$0	\$301,818	\$301,818
South Eastern SD	\$247,354	\$247,354	\$0	\$0	\$0	\$0	\$0	\$0	\$51,851	\$51,851
South Fayette Township SD	\$986,406	\$986,406	\$3,045	\$3,045	\$0	\$0	\$8,128	\$8,128	\$276,800	\$276,800
South Western SD	\$82,519	\$82,519	\$0	\$0	\$0	\$0	\$0	\$0	\$36,824	\$36,824
South Williamsport Area SD	\$406,004	\$652,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southeast Delco SD	\$263,670	\$215,845	\$0	\$0	\$0	\$0	\$0	\$0	\$158,132	\$158,132
Southern Lehigh SD	\$1,122,578	\$1,122,578	\$765,148	\$765,148	\$0	\$0	\$0	\$0	\$252,905	\$252,905
Southern Tioga SD	\$742,434	\$666,552	\$408,696	\$332,814	\$0	\$0	\$0	\$0	\$16,526	\$16,526
Southern York County SD	\$538,793	\$538,770	\$160,829	\$160,805	\$0	\$0	\$0	\$0	\$0	\$0
Spring Cove SD	\$705,948	\$650,490	\$541,859	\$486,401	\$0	\$0	\$0	\$0	\$142,165	\$142,165
Spring Grove Area SD	\$953,263	\$919,907	\$705,263	\$671,907	\$0	\$0	\$0	\$0	\$161,689	\$161,689
Springfield SD	\$1,256,376	\$1,444,764	\$410,294	\$598,682	\$0	\$0	\$0	\$0	\$139,335	\$139,335
Springfield Township SD	\$1,151,123	\$1,152,110	\$1,053,416	\$1,054,403	\$0	\$0	\$0	\$0	\$0	\$0
Spring-Ford Area SD	\$1,456,635	\$1,456,635	\$0	\$0	\$0	\$0	\$0	\$0	\$344,697	\$344,697
State College Area SD	\$3,564,021	\$3,564,021	\$2,676,754	\$2,676,754	\$0	\$0	\$0	\$0	\$568,387	\$568,387
Steel Valley SD	\$1,220,028	\$823,516	\$1,220,028	\$823,516	\$0	\$0	\$0	\$0	\$0	\$0
Steelton-Highspire SD	\$515,971	\$516,488	\$515,971	\$516,488	\$0	\$0	\$0	\$0	\$0	\$0
Sto-Rox SD	\$943,532	\$943,532	\$0	\$0	\$0	\$0	\$0	\$0	\$348,108	\$348,108

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Schuylkill Valley SD	\$0	\$0	\$123,301	\$123,301	\$0	\$0	\$0	\$0	\$57,516	\$57,516
Selinsgrove Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sharpsville Area SD	\$0	\$0	\$375,143	\$375,143	\$235,411	\$235,411	\$32,497	\$32,497	\$20,693	\$20,693
Shenandoah Valley SD	\$0	\$0	\$442,072	\$442,072	\$207,017	\$207,017	\$92,467	\$92,467	\$0	\$0
Shikellamy SD	\$0	\$0	\$552,430	\$552,430	\$330,875	\$330,875	\$0	\$0	\$145,714	\$101,833
Solanco SD	\$0	\$0	\$0	\$0	\$0	\$0	\$199,427	\$199,427	\$71,708	\$71,708
Souderton Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$647,070	\$647,070	\$153,661	\$153,661
South Eastern SD	\$0	\$0	\$0	\$0	\$0	\$0	\$141,254	\$141,254	\$54,249	\$54,249
South Fayette Township SD	\$0	\$0	\$634,762	\$634,762	\$0	\$0	\$2,583	\$2,583	\$61,088	\$61,088
South Western SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,695	\$45,695
South Williamsport Area SD	\$0	\$0	\$0	\$246,633	\$253,311	\$253,311	\$130,230	\$130,230	\$22,463	\$22,463
Southeast Delco SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,538	\$57,713
Southern Lehigh SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,525	\$104,525
Southern Tioga SD	\$0	\$0	\$0	\$0	\$282,547	\$282,547	\$0	\$0	\$34,665	\$34,665
Southern York County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$289,657	\$289,657	\$88,307	\$88,308
Spring Cove SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,924	\$21,924
Spring Grove Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,311	\$86,311
Springfield SD	\$0	\$0	\$0	\$0	\$0	\$0	\$601,588	\$601,588	\$105,159	\$105,159
Springfield Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,707	\$97,707
Spring-Ford Area SD	\$0	\$0	\$535,187	\$535,187	\$0	\$0	\$297,442	\$297,442	\$279,309	\$279,309
State College Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$123,069	\$123,069	\$195,811	\$195,811
Steel Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Steelton-Highspire SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sto-Rox SD	\$0	\$0	\$337,013	\$337,013	\$258,411	\$258,411	\$0	\$0	\$0	\$0

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Stroudsburg Area SD	\$3,110,027	\$2,919,431	\$128,747	\$0	\$0	\$0	\$0	\$0	\$2,203,500	\$2,203,500
Susquehanna Township SD	\$392,259	\$392,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Susquenita SD	\$1,300,568	\$1,303,190	\$185,833	\$188,455	\$0	\$0	\$0	\$0	\$128,546	\$128,546
Tamaqua Area SD	\$1,445,051	\$1,445,051	\$0	\$0	\$0	\$0	\$0	\$0	\$791,923	\$791,923
Towanda Area SD	\$53,420	\$53,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Troy Area SD	\$371,165	\$376,030	\$246,148	\$251,013	\$0	\$0	\$0	\$0	\$0	\$0
Tulpehocken Area SD	\$41,226	\$41,226	\$9,407	\$9,407	\$0	\$0	\$0	\$0	\$0	\$0
Tunkhannock Area SD	\$842,354	\$842,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tuscarora SD	\$154,473	\$154,473	\$0	\$0	\$0	\$0	\$0	\$0	\$154,473	\$154,473
Tussey Mountain SD	\$627,551	\$643,379	\$627,551	\$643,379	\$0	\$0	\$0	\$0	\$0	\$0
Twin Valley SD	\$847,399	\$847,399	\$0	\$0	\$0	\$0	\$0	\$0	\$786,207	\$786,207
Union Area SD	\$601,345	\$367,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unionville-Chadds Ford SD	\$606,651	\$606,651	\$0	\$0	\$0	\$0	\$0	\$0	\$158,898	\$158,898
United SD	\$404,314	\$404,314	\$0	\$0	\$0	\$0	\$0	\$0	\$176,005	\$176,005
Upper Dublin SD	\$671,980	\$324,388	\$504,775	\$157,183	\$0	\$0	\$0	\$0	\$0	\$0
Upper Merion Area SD	\$670,395	\$670,395	\$0	\$0	\$0	\$0	\$0	\$0	\$398,542	\$398,542
Upper Moreland Township SD	\$902,238	\$882,390	\$0	\$0	\$0	\$0	\$0	\$0	\$153,329	\$153,329
Wallenpaupack Area SD	\$781,293	\$781,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wallingford-Swarthmore SD	\$1,537,350	\$1,536,213	\$633,164	\$632,027	\$0	\$0	\$0	\$0	\$488,745	\$488,745
Warrior Run SD	\$353,136	\$348,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Warwick SD	\$1,845,619	\$1,845,619	\$793,407	\$793,407	\$0	\$0	\$0	\$0	\$0	\$0
Wattsburg Area SD	\$331,205	\$331,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Weatherly Area SD	\$234,703	\$234,703	\$789	\$789	\$0	\$0	\$0	\$0	\$140,980	\$140,980
Wellsboro Area SD	\$389,344	\$355,507	\$0	\$0	\$0	\$0	\$0	\$0	\$321,808	\$321,808

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Stroudsburg Area SD	\$0	\$0	\$487,146	\$487,146	\$0	\$0	\$0	\$0	\$290,634	\$228,785
Susquehanna Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$351,894	\$351,894	\$40,365	\$40,365
Susquenita SD	\$0	\$0	\$0	\$0	\$800,233	\$800,233	\$154,165	\$154,165	\$31,791	\$31,791
Tamaqua Area SD	\$0	\$0	\$584,102	\$584,102	\$0	\$0	\$0	\$0	\$69,026	\$69,026
Towanda Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,420	\$53,420
Troy Area SD	\$0	\$0	\$0	\$0	\$93,974	\$93,974	\$0	\$0	\$31,043	\$31,043
Tulpehocken Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,819	\$31,819
Tunkhannock Area SD	\$0	\$0	\$842,354	\$842,354	\$0	\$0	\$0	\$0	\$0	\$0
Tuscarora SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tussey Mountain SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Twin Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,192	\$61,192
Union Area SD	\$0	\$0	\$185,476	\$185,476	\$409,032	\$174,802	\$0	\$0	\$6,837	\$6,837
Unionville-Chadds Ford SD	\$0	\$0	\$0	\$0	\$0	\$0	\$325,083	\$325,083	\$122,670	\$122,670
United SD	\$0	\$0	\$0	\$0	\$228,309	\$228,309	\$0	\$0	\$0	\$0
Upper Dublin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167,205	\$167,205
Upper Merion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$215,205	\$215,205	\$56,648	\$56,648
Upper Moreland Township SD	\$0	\$0	\$646,548	\$646,548	\$0	\$0	\$0	\$0	\$102,361	\$82,513
Wallenpaupack Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$678,682	\$678,682	\$102,611	\$102,611
Wallingford-Swarthmore SD	\$0	\$0	\$0	\$0	\$0	\$0	\$342,442	\$342,442	\$72,999	\$72,999
Warrior Run SD	\$0	\$0	\$0	\$0	\$325,446	\$325,446	\$0	\$0	\$27,690	\$22,681
Warwick SD	\$0	\$0	\$967,159	\$967,159	\$0	\$0	\$0	\$0	\$85,053	\$85,053
Wattsburg Area SD	\$0	\$0	\$124,694	\$124,694	\$176,322	\$176,322	\$3,872	\$3,872	\$26,317	\$26,317
Weatherly Area SD	\$0	\$0	\$4,256	\$4,256	\$0	\$0	\$81,672	\$81,672	\$7,006	\$7,006
Wellsboro Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,536	\$33,699

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		School Construction Nonacademic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
West Branch Area SD	\$133,457	\$123,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West Chester Area SD	\$3,802,607	\$3,736,010	\$1,214,933	\$1,148,336	\$0	\$0	\$0	\$0	\$1,090,438	\$1,090,438
West Perry SD	\$455,129	\$455,129	\$0	\$0	\$0	\$0	\$0	\$0	\$48,580	\$48,580
West York Area SD	\$576,915	\$576,915	\$0	\$0	\$0	\$0	\$0	\$0	\$468,764	\$468,764
Western Wayne SD	\$945,798	\$945,798	\$648,601	\$648,601	\$0	\$0	\$0	\$0	\$0	\$0
Westmont Hilltop SD	\$37,046	\$37,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Whitehall-Coplay SD	\$1,191,232	\$1,190,589	\$0	\$0	\$259,857	\$259,214	\$0	\$0	\$730,255	\$730,255
William Penn SD	\$729,469	\$699,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Williams Valley SD	\$416,326	\$416,326	\$6,581	\$6,581	\$0	\$0	\$0	\$0	\$292,084	\$292,084
Wilson SD	\$869,144	\$869,144	\$0	\$0	\$0	\$0	\$0	\$0	\$407,834	\$407,834
Wilson Area SD	\$68,518	\$68,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Woodland Hills SD	\$2,896,530	\$2,896,530	\$10,689	\$10,689	\$0	\$0	\$0	\$0	\$715,761	\$715,761
Wyalusing Area SD	\$205,828	\$321,162	\$135,109	\$250,443	\$0	\$0	\$0	\$0	\$18,990	\$18,990
Wyoming Area SD	\$192,493	\$195,568	\$37,599	\$40,674	\$0	\$0	\$0	\$0	\$113,775	\$113,775
Wyomissing Area SD	\$415,384	\$415,384	\$0	\$0	\$0	\$0	\$0	\$0	\$236,158	\$236,158
York City SD	\$4,573,822	\$4,573,822	\$367,323	\$367,323	\$0	\$0	\$0	\$0	\$0	\$0
York Suburban SD	\$815,805	\$816,559	\$283,038	\$283,792	\$0	\$0	\$0	\$0	\$341,490	\$341,490
Yough SD	\$822,726	\$808,197	\$505,351	\$490,822	\$0	\$0	\$0	\$0	\$232,144	\$232,144
	\$259,806,885	\$246,529,887	\$76,815,725	\$65,675,693	\$259,857	\$259,214	\$8,128	\$8,128	\$67,894,446	\$66,245,993

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

**Table 3**  
**Referendum Exceptions for School Year 2007-2008**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	School Improvement Plan *		Maintenance of Local Tax Revenue or AIE/ADM *		Maintenance of Selected Revenue Sources *		Health Care-Related Benefits *		Pension Obligations *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
West Branch Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$101,472	\$101,472	\$31,985	\$21,785
West Chester Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169,620	\$1,169,620	\$327,616	\$327,616
West Perry SD	\$0	\$0	\$374,334	\$374,334	\$0	\$0	\$0	\$0	\$32,215	\$32,215
West York Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,151	\$108,151
Western Wayne SD	\$0	\$0	\$0	\$0	\$0	\$0	\$241,638	\$241,638	\$55,559	\$55,559
Westmont Hilltop SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,046	\$37,046
Whitehall-Coplay SD	\$0	\$0	\$0	\$0	\$0	\$0	\$117,045	\$117,045	\$84,075	\$84,075
William Penn SD	\$0	\$0	\$0	\$0	\$0	\$0	\$559,299	\$559,299	\$170,170	\$140,170
Williams Valley SD	\$0	\$0	\$0	\$0	\$117,661	\$117,661	\$0	\$0	\$0	\$0
Wilson SD	\$0	\$0	\$0	\$0	\$0	\$0	\$286,874	\$286,874	\$174,436	\$174,436
Wilson Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,518	\$68,518
Woodland Hills SD	\$0	\$0	\$0	\$0	\$2,057,347	\$2,057,347	\$0	\$0	\$112,733	\$112,733
Wyalusing Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,729	\$51,729
Wyoming Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,119	\$41,119
Wyomissing Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$112,349	\$112,349	\$66,877	\$66,877
York City SD	\$0	\$0	\$4,206,499	\$4,206,499	\$0	\$0	\$0	\$0	\$0	\$0
York Suburban SD	\$0	\$0	\$0	\$0	\$0	\$0	\$88,743	\$88,743	\$102,534	\$102,534
Yough SD	\$0	\$0	\$0	\$0	\$53,541	\$53,541	\$0	\$0	\$31,690	\$31,690
	\$2,250,354	\$2,250,354	\$52,403,538	\$52,650,171	\$19,979,516	\$19,745,286	\$22,605,821	\$22,605,821	\$17,589,500	\$17,089,227

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

**Table 4**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	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	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Abington SD	1.2400	\$4,183,532	1.4%	0.3800	\$1,282,050
Allentown City SD	0.0000	(\$109,163)	-	-	-
Annville-Cleona SD	7.0000	\$724,673	4.2%	3.6200	\$342,562
Antietam SD	2.2300	\$566,222	2.4%	0.7400	\$178,882
Austin Area SD	0.0000	\$8,615	-	-	-
Avella Area SD	21.1796	\$454,988	4.7%	5.9901	\$121,250
Baldwin-Whitehall SD	1.7802	\$2,471,345	2.7%	0.7220	\$1,002,310
Bangor Area SD	2.0041	\$1,503,743	0.0%	0.0031	\$1,517
Bellwood-Antis SD	5.0000	\$221,394	0.3%	0.3500	\$11,997
Bensalem Township SD	7.2861	\$5,676,125	2.5%	3.1948	\$1,849,600
Bermudian Springs SD	1.5600	\$445,031	-	-	-
Big Spring SD	0.8290	\$1,201,229	1.6%	0.2280	\$231,055
Blairsville-Saltsburg SD			-		-
<i>Indiana County</i>	5.2200	\$421,388	-	-	
<i>Westmoreland County</i>	5.3700	\$85,533	-	-	
Bloomsburg Area SD	1.5025	\$246,206	-	-	-
Boyertown Area SD			-		-
<i>Berks County</i>	0.0600	\$949,512	-	-	
<i>Montgomery County</i>	0.6800	\$1,181,618	-	-	
Brandywine Heights Area SD	1.6000	\$1,076,286	1.4%	0.4000	\$215,386
Bristol Borough SD	12.6000	\$1,028,330	7.0%	8.0000	\$586,887

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Brownsville Area SD					
<i>Fayette County</i>	1.0000	\$219,330	3.6%	0.4300	\$103,503
<i>Washington County</i>	5.0300	\$4,772	2.0%	1.4900	\$1,287
Burgettstown Area SD	7.0000	\$375,966	2.8%	3.0000	\$134,174
Burrell SD	6.9000	\$1,121,217	4.5%	3.6000	\$529,490
Camp Hill SD	1.2100	\$807,280	5.6%	0.7800	\$469,135
Carlisle Area SD	0.8500	\$2,634,983	2.5%	0.3300	\$705,660
Catasauqua Area SD					\$371,276
<i>Lehigh County</i>	2.9400	\$886,480	2.5%	1.1600	
<i>Northampton County</i>	2.9400	\$130,183	2.5%	1.1600	
Centennial SD	3.0000	\$1,804,526	-	-	-
Central Bucks SD	4.1692	\$11,424,094	0.7%	0.7002	\$1,177,031
Central Dauphin SD	0.7760	\$5,973,639	2.4%	0.3351	\$1,693,983
Central York SD	0.5200	\$2,348,903	-	-	-
Chambersburg Area SD	5.2300	\$5,312,368	3.1%	2.3400	\$1,418,701
Cheltenham Township SD	3.2466	\$6,099,641	5.5%	1.9841	\$3,629,340
Cocalico SD					\$276,211
<i>Berks County</i>	0.9600	\$396	1.1%	0.2000	
<i>Lancaster County</i>	0.9600	\$1,533,166	1.1%	0.2000	
Colonial SD	0.5300	\$2,179,667	0.1%	0.0100	\$36,825
Columbia Borough SD	1.3600	\$448,690	2.3%	0.4600	\$151,720
Conestoga Valley SD	0.4640	\$2,125,514	0.5%	0.0580	\$141,388

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Conneaut SD	2.0300	\$575,331	-	-	-
Conrad Weiser Area SD					\$159,758
<i>Berks County</i>	1.1600	\$1,530,605	0.7%	0.1800	
<i>Lancaster County</i>	1.1600	\$1,574	0.7%	0.1800	
Cornell SD	0.8500	\$270,101	-	-	-
Council Rock SD	4.4800	\$7,416,901	1.1%	1.1700	\$1,431,524
Crawford Central SD					\$457,072
<i>Crawford County</i>	3.0000	\$1,244,113	2.7%	1.1500	
<i>Mercer County</i>	3.7200	\$33,899	0.7%	0.5400	
Crestwood SD	9.5000	\$782,346	0.8%	1.6000	\$102,776
Dallas SD	9.0000	\$768,270	0.3%	0.7100	\$39,663
Dallastown Area SD	0.7500	\$5,224,671	0.1%	0.0200	\$52,657
Donegal SD	2.0100	\$2,527,250	7.2%	1.3200	\$1,354,081
Dover Area SD	1.0200	\$1,522,325	1.5%	0.2700	\$306,097
Downingtown Area SD	1.1000	\$8,967,313	1.3%	0.3129	\$1,452,358
East Pennsboro Area SD	0.8200	\$1,265,728	2.8%	0.3500	\$467,749
East Stroudsburg Area SD					\$1,734,692
<i>Monroe County</i>	7.9842	\$8,685,532	1.3%	1.7869	
<i>Pike County</i>	10.1300	\$2,981,349	5.2%	5.5772	
Eastern Lancaster County SD	0.4400	\$1,165,609	0.5%	0.0610	\$114,147
Eastern York SD	0.0000	\$226,599	-	-	-
Elizabethtown Area SD	1.0071	\$1,683,914	2.5%	0.3867	\$570,930

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Exeter Township SD	2.4000	\$3,509,980	5.4%	1.4060	\$1,808,918
Fairfield Area SD	1.5600	\$392,414	-	-	-
Fannett-Metal SD					\$42,216
<i>Franklin County</i>	12.3300	\$398,116	1.8%	1.2600	
<i>Perry County</i>	2.1400	\$13,043	6.5%	0.6300	
Fleetwood Area SD	1.0000	\$1,035,378	-	-	-
Forbes Road SD	2.3800	\$148,454	2.9%	0.9300	\$58,009
Fox Chapel Area SD	0.0000	\$0	-	-	-
Gettysburg Area SD	1.4400	\$1,849,698	-	-	-
Governor Mifflin SD	1.7000	\$3,199,259	5.0%	1.1000	\$1,677,369
Great Valley SD	0.5490	\$2,464,432	-	-	-
Greenwood SD					\$187,618
<i>Juniata County</i>	9.2600	\$49,778	6.9%	5.3500	
<i>Perry County</i>	1.4000	\$368,982	5.7%	0.7400	
Halifax Area SD	1.1977	\$497,240	2.4%	0.4300	\$129,307
Hamburg Area SD	1.7100	\$1,448,863	3.1%	0.7400	\$566,490
Hanover Public SD	0.9400	\$1,037,039	2.1%	0.3700	\$332,668
Harmony Area SD					\$23,477
<i>Clearfield County</i>	6.7100	\$55,457	3.0%	2.6400	
<i>Indiana County</i>	(3.5100)	\$4,922	-	-	
Haverford Township SD	1.0630	\$3,169,044	1.8%	0.3860	\$1,088,668

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Hazleton Area SD					-
<i>Carbon County</i>	(1.4990)	\$3,146	-	-	
<i>Luzerne County</i>	(4.5020)	\$105,502	-	-	
<i>Schuylkill County</i>	(0.7670)	\$12,258	-	-	
Hempfield SD	0.7981	\$3,372,155	1.2%	0.1893	\$632,668
Hempfield Area SD	3.4200	\$2,314,239	1.0%	0.7400	\$421,817
Hermitage SD	2.2800	\$505,232	-	-	-
Highlands SD	0.0000	\$9,168,100	-	-	-
Homer-Center SD	3.9000	\$193,325	-	-	-
Indiana Area SD	3.4702	\$950,670	-	-	-
Jenkintown SD	1.4300	\$444,862	1.6%	0.4700	\$141,442
Karns City Area SD					\$178,700
<i>Armstrong County</i>	2.9900	\$120,301	3.8%	1.3500	
<i>Butler County</i>	8.9700	\$303,710	3.9%	4.1500	
<i>Clarion County</i>	5.0200	\$25,904	3.7%	2.2300	
Kennett Consolidated SD	0.5100	\$2,673,518	-	-	-
Kutztown Area SD	1.3520	\$1,044,777	1.4%	0.3640	\$222,408
Lake-Lehman SD					\$90,082
<i>Luzerne County</i>	13.0900	\$688,390	0.8%	2.0700	
<i>Wyoming County</i>	4.7500	\$30,834	3.9%	2.3200	
Lampeter-Strasburg SD	0.6400	\$1,699,299	0.6%	0.1000	\$153,362
Lancaster SD	3.6000	\$8,635,436	2.6%	0.6200	\$1,505,067

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Lebanon SD	8.0100	\$1,088,667	2.4%	2.4900	\$302,759
Leechburg Area SD					\$8,357
<i>Armstrong County</i>	2.5900	\$173,698	0.3%	0.1400	
<i>Westmoreland County</i>	3.0900	\$44,594	-	-	
Lewisburg Area SD	0.6600	\$704,534	1.8%	0.2400	\$210,907
Line Mountain SD	12.5300	\$885,549	16.7%	10.2800	\$688,180
Lower Merion SD	0.8060	\$6,889,083	1.0%	0.1920	\$1,434,386
Lower Moreland Township SD	2.0141	\$2,203,645	5.2%	1.2593	\$1,263,017
Mahanoy Area SD	3.5000	\$309,066	2.9%	1.3500	\$97,089
Manheim Central SD	0.8500	\$1,824,098	1.4%	0.2300	\$318,174
Manheim Township SD	0.5000	\$2,290,066	-	-	-
Marion Center Area SD	11.6700	\$592,847	5.7%	5.9300	\$297,245
Mechanicsburg Area SD	0.4299	\$1,450,468	-	-	-
Methacton SD	0.7400	\$2,630,558	0.0%	0.0002	\$477
Middletown Area SD	0.9992	\$1,000,554	1.1%	0.2154	\$179,426
Mifflin County SD	3.5260	\$2,643,438	9.1%	2.4220	\$1,711,131
Mifflinburg Area SD	0.1300	\$230,831	-	-	-
Montoursville Area SD	0.7100	\$497,272	1.7%	0.2100	\$147,217
Moon Area SD	0.0000	\$721,312	-	-	-
Morrisville Borough SD	23.2000	\$1,394,339	8.3%	17.0000	\$1,008,757
Mt Lebanon SD	0.8500	\$1,682,436	0.2%	0.0500	\$99,750

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Muhlenberg SD	1.8000	\$2,527,542	3.4%	0.8500	\$1,006,387
Nazareth Area SD	1.6500	\$2,518,315	0.1%	0.0300	\$24,072
Neshaminy SD	8.8000	\$7,413,634	2.9%	4.2000	\$3,250,328
New Hope-Solebury SD	5.0100	\$1,628,888	3.7%	2.6868	\$790,687
Newport SD	1.1700	\$350,455	4.4%	0.5900	\$173,845
Norristown Area SD	2.0814	\$5,692,202	4.3%	1.2035	\$3,115,224
North Penn SD					\$679,240
<i>Bucks County</i>	4.8378	\$13,554	1.2%	1.3317	
<i>Montgomery County</i>	0.7500	\$8,042,584	0.5%	0.1031	
North Schuylkill SD					\$189,275
<i>Columbia County</i>	3.1000	\$25,675	4.5%	1.5800	
<i>Schuylkill County</i>	2.5100	\$509,252	3.1%	1.0400	
Northampton Area SD	2.1800	\$3,371,369	1.1%	0.4400	\$446,494
Northeast Bradford SD	0.4746	\$36,797	-	-	-
Northeastern York SD	0.9500	\$4,441,797	-	-	-
Northern Lehigh SD					\$465,640
<i>Lehigh County</i>	4.9970	\$1,066,011	3.3%	2.1640	
<i>Northampton County</i>	4.9970	\$207,781	3.3%	2.1640	
Northern Tioga SD	1.1400	\$509,767	3.4%	0.4800	\$206,939
Northern York County SD	0.4100	\$481,321	-	-	-
Northwest Area SD	3.6000	\$62,136	-	-	-
Northwestern Lehigh SD	2.8400	\$1,942,657	2.5%	1.1300	\$464,539

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Norwin SD					\$1,853
<i>Allegheny County</i>	1.8500	\$1,549	7.5%	1.2200	
<i>Westmoreland County</i>	2.4500	\$1,427,137	-	-	
Octorara Area SD					\$2,215,240
<i>Chester County</i>	4.0500	\$2,506,798	8.7%	2.8300	
<i>Lancaster County</i>	3.1400	\$718,032	8.2%	2.1500	
Old Forge SD	6.0000	\$249,189	2.0%	2.0000	\$86,561
Oley Valley SD	1.3500	\$1,049,504	1.8%	0.4300	\$282,192
Owen J Roberts SD	1.0000	\$4,581,581	0.9%	0.2100	\$441,503
Oxford Area SD	1.9092	\$2,269,532	3.5%	0.8862	\$931,153
Palisades SD	8.5000	\$142,124	4.3%	4.2930	\$948,341
Palmyra Area SD	7.0000	\$1,863,084	4.8%	4.0000	\$855,345
Panther Valley SD					\$757,217
<i>Carbon County</i>	8.1200	\$1,064,200	9.7%	5.0400	
<i>Schuylkill County</i>	8.4000	\$159,984	9.8%	5.2600	
Parkland SD	1.7300	\$5,617,620	1.5%	0.5500	\$1,239,049
Pen Argyl Area SD	2.4700	\$904,843	2.2%	0.8500	\$240,870
Penn Manor SD	1.1200	\$3,040,355	2.1%	0.3300	\$729,686
Penn-Delco SD	0.8863	\$1,398,459	0.3%	0.0662	\$87,067
Pennridge SD	6.1500	\$5,789,703	2.3%	2.6000	\$1,484,093
Pennsbury SD	13.1000	\$11,198,858	5.8%	8.6000	\$7,351,922
Pequea Valley SD	0.8000	\$1,321,378	1.8%	0.2800	\$315,649

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Perkiomen Valley SD	1.6400	\$4,189,377	3.3%	0.8300	\$1,618,666
Philipsburg-Osceola Area SD					-
<i>Centre County</i>	(0.7100)	(\$58,371)	-	-	
<i>Clearfield County</i>	(2.3619)	(\$51,589)	-	-	
Phoenixville Area SD	1.0300	\$3,389,038	1.0%	0.2500	\$476,082
Pine Grove Area SD	1.7400	\$533,909	-	-	-
Pleasant Valley SD	16.2000	\$5,855,125	6.8%	9.5300	\$2,914,126
Pocono Mountain SD	6.2900	\$7,869,152	0.8%	1.0100	\$851,124
Pottsgrove SD	2.4990	\$2,725,297	3.9%	1.2330	\$1,184,635
Quaker Valley SD	1.0000	\$1,409,287	1.8%	0.3600	\$456,912
Quakertown Community SD	4.6900	\$2,939,627	-	-	-
Radnor Township SD	1.1830	\$2,307,299	1.1%	0.2070	\$620,877
Red Lion Area SD	2.1600	\$4,737,206	6.7%	1.2800	\$2,516,601
Ridley SD	1.2455	\$2,110,060	-	-	-
Rose Tree Media SD	1.2828	\$4,125,814	3.0%	0.6209	\$1,714,614
Saint Clair Area SD	4.8000	\$432,440	18.4%	4.0200	\$415,716
Salisbury Township SD	2.5570	\$1,386,846	2.5%	1.0730	\$450,873
Schuylkill Valley SD	1.7600	\$1,718,277	4.3%	1.0200	\$829,545
Selinsgrove Area SD	2.7900	\$710,549	1.5%	0.7600	\$174,059
Sharpsville Area SD	3.0800	\$204,910	-	-	-
Shenandoah Valley SD	0.0000	(\$7,964)	-	-	-

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Shikellamy SD	2.7700	\$465,704	-	-	-
Solanco SD	0.3626	\$926,473	-	-	-
Souderton Area SD					\$1,419,127
<i>Bucks County</i>	1.3525	\$187,293	2.2%	0.5491	
<i>Montgomery County</i>	1.3525	\$4,937,141	2.2%	0.5491	
South Eastern SD	0.9307	\$1,769,554	1.1%	0.1994	\$247,354
South Fayette Township SD	1.9700	\$1,700,112	5.3%	1.2300	\$986,406
South Western SD	0.5800	\$2,356,093	-	-	-
South Williamsport Area SD	1.5000	\$521,838	6.9%	0.9300	\$319,549
Southeast Delco SD	3.7980	\$3,515,009	0.7%	0.2390	\$215,845
Southern Lehigh SD	1.9000	\$3,781,035	1.2%	0.5100	\$366,690
Southern Tioga SD					\$381,733
<i>Lycoming County</i>	1.2200	\$78,525	5.1%	0.6600	
<i>Tioga County</i>	1.3200	\$640,279	5.1%	0.7100	
Southern York County SD	0.7900	\$2,026,085	1.3%	0.1900	\$274,362
Spring Cove SD	17.5000	\$1,031,943	8.9%	12.0100	\$650,490
Spring Grove Area SD	1.2800	\$2,695,462	3.4%	0.5900	\$823,641
Springfield SD	1.5340	\$2,586,058	3.2%	0.7710	\$1,299,773
Springfield Township SD	1.7340	\$2,184,216	3.7%	0.9290	\$1,139,104
Spring-Ford Area SD					\$688,905
<i>Chester County</i>	0.9000	\$99,422	1.0%	0.2100	
<i>Montgomery County</i>	0.9000	\$5,169,027	1.0%	0.2100	

**Table 4**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	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	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
State College Area SD	1.1070	\$2,900,270	-	-	-
Steel Valley SD	3.2000	\$1,835,788	6.5%	1.4300	\$823,516
Steelton-Highspire SD	2.9930	\$577,669	9.0%	2.0100	\$384,633
Sto-Rox SD	3.2500	\$882,916	7.1%	2.0000	\$543,333
Stroudsburg Area SD	5.2500	\$3,005,887	-	-	-
Susquehanna Township SD	0.7600	\$1,480,806	1.8%	0.2700	\$392,259
Susquenita SD					\$1,246,546
<i>Dauphin County</i>	3.6400	\$41,483	10.2%	2.6300	
<i>Perry County</i>	2.9800	\$1,717,930	11.0%	2.2000	
Tamaqua Area SD	0.0010	\$151,630	-	-	-
Towanda Area SD	0.0000	\$26,332	-	-	-
Troy Area SD	1.7299	\$243,070	1.1%	0.3234	\$45,442
Tulpehocken Area SD	1.2100	\$857,575	0.3%	0.0700	\$41,226
Tunkhannock Area SD	0.0200	\$240,439	-	-	-
Tuscarora SD	4.8600	\$676,146	0.7%	0.7000	\$96,758
Tussey Mountain SD					\$146,258
<i>Bedford County</i>	5.5600	\$129,063	5.3%	2.9900	
<i>Huntingdon County</i>	8.7700	\$141,989	5.4%	4.7400	
Twin Valley SD					\$264,474
<i>Berks County</i>	0.8000	\$1,061,754	1.0%	0.2000	
<i>Chester County</i>	0.8000	\$915,773	1.0%	0.2000	
Union Area SD	0.5600	\$124,214	-	-	-

**Table 4**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	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	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Unionville-Chadds Ford SD					\$604,333
<i>Chester County</i>	1.0200	\$2,243,517	1.5%	0.3300	
<i>Delaware County</i>	(0.3300)	\$507,053	-	-	
United SD	3.5000	\$203,687	-	-	-
Upper Dublin SD	0.9922	\$2,184,048	0.7%	0.1484	\$324,388
Upper Merion Area SD	0.7000	\$2,593,535	1.1%	0.1600	\$670,395
Upper Moreland Township SD	1.4793	\$2,155,262	2.8%	0.6224	\$882,390
Wallenpaupack Area SD					\$718,612
<i>Pike County</i>	3.5660	\$2,010,375	2.5%	1.5690	
<i>Wayne County</i>	0.4350	\$887,067	0.7%	0.0810	
Wallingford-Swarthmore SD	1.9000	\$2,552,342	2.5%	0.8300	\$1,077,241
Warrior Run SD					-
<i>Montour County</i>	0.2900	\$36,902	-	-	
<i>Northumberland County</i>	1.3500	\$130,255	-	-	
<i>Union County</i>	0.2600	\$12,296	-	-	
Warwick SD	0.6400	\$1,483,998	-	-	-
Wattsburg Area SD	0.8899	\$372,990	1.3%	0.2014	\$84,414
Weatherly Area SD	3.0500	\$465,801	3.3%	1.3200	\$162,704
Wellsboro Area SD					\$355,507
<i>Lycoming County</i>	1.5630	\$43,292	6.1%	0.9010	
<i>Tioga County</i>	1.3800	\$779,891	4.0%	0.6470	

**Table 4**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	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	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
West Branch Area SD					\$123,257
<i>Clearfield County</i>	15.8300	\$506,682	3.6%	3.7700	
<i>Clinton County</i>	12.1100	\$11,049	3.7%	2.9100	
West Chester Area SD					\$1,655,679
<i>Chester County</i>	0.7300	\$6,592,513	1.4%	0.2200	
<i>Delaware County</i>	0.5000	\$413,341	0.8%	0.1000	
West Perry SD	1.5022	\$1,414,566	3.8%	0.5672	\$455,129
West York Area SD	1.0860	\$2,461,379	2.3%	0.4040	\$576,740
Western Wayne SD	1.0001	\$1,591,301	3.6%	0.4870	\$631,455
Westmont Hilltop SD	2.8800	\$373,496	-	-	-
Whitehall-Coplay SD	2.9700	\$2,420,462	3.8%	1.5000	\$1,062,260
William Penn SD	7.1400	\$7,177,852	1.7%	0.6800	\$699,469
Williams Valley SD					\$33,269
<i>Dauphin County</i>	0.8500	\$75,177	2.3%	0.2800	
<i>Schuylkill County</i>	1.6526	\$77,378	1.0%	0.2900	
Wilson SD	0.8300	\$3,181,763	1.3%	0.2320	\$554,810
Wilson Area SD	0.8300	\$3,181,763	-	-	-
Woodland Hills SD	2.0000	\$3,195,383	3.9%	1.0000	\$1,597,692
Wyalusing Area SD					\$109,931
<i>Bradford County</i>	2.2700	\$314,564	2.6%	0.8300	
<i>Wyoming County</i>	2.3210	\$42,295	0.2%	0.0800	

**Table 4**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2007-2008**  
**Based on Preliminary Budget and Referendum Exceptions**

<b>School District</b>	<b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b>	<b>Total Dollar Value of Real Estate Tax Rate Increase</b>	<b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b>	<b>Approved Real Estate Tax Rate Increase Due to Exceptions</b>	<b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b>
Wyoming Area SD					\$176,654
<i>Luzerne County</i>	15.8100	\$597,587	1.7%	4.4800	
<i>Wyoming County</i>	3.4800	\$29,835	1.4%	0.8700	
Wyomissing Area SD	0.6053	\$494,032	-	-	-
York City SD	2.1000	\$1,883,037	2.3%	0.6600	\$581,449
York Suburban SD	1.0340	\$2,172,295	2.6%	0.4620	\$769,232
Yough SD	(0.0900)	\$2,133	-	-	-

## Appendix

Act 1 provides for the submission of referendum exceptions to PDE if the tax revenue generated by the exception is used for any of the following:

### Section 333(f)(2)

(iii) Costs associated with the following:

(A) For a board of school directors that elected to participate in the former act of July 5, 2004 (P.L.654, No.72) known as the Homeowner Tax Relief Act, to pay interest and principal on any indebtedness incurred under 53 Pa CS Pt. VII Subpt. B (relating to indebtedness and borrowing) prior to September 4, 2004. In no case may the school district incur additional debt under this clause except for the refinancing of existing debt, including the payment of costs and expenses related to such refinancing and the establishment of funding of appropriate debt service reserves. An increase under this clause shall be rescinded following the final payment of interest and principal.

(A.1) For a board of school directors that did not elect to participate in the former act of July 5, 2004 (P.L.654, No.72), known as the Homeowner Tax Relief Act, to pay interest and principal on any indebtedness incurred under 53 Pa CS Pt. VII Subpt. B (relating to indebtedness and borrowing) prior to the effective date of this act. In no case may the school district incur additional debt under this clause except for the refinancing of existing debt, including the payment of costs and expenses related to such refinancing and the establishment of funding of appropriate debt service reserves. An increase under this clause shall be rescinded following the final payment of interest and principal.

(B) To pay interest and principal on any electoral debt incurred under 53 Pa CS Pt. VII 30 Subpt. B. An increase under this clause shall be rescinded following the final payment of interest and principal.

(C) To pay interest and principal on indebtedness for up to 60% of the construction cost average on a square-foot basis if all of the following apply:

(I) The indebtedness is for a school construction project under 22 Pa. Code Ch. 21 (relating to school buildings).

(II) For a board of school directors that elected to participate in the former Homeowner Tax Relief Act, the indebtedness to fund appropriate debt service reserves for the project is incurred after September 3, 2004.

(II.1) For a board of school directors that did not elect to participate in the former Homeowner Tax Relief Act, the indebtedness to fund appropriate debt service reserves for the project is incurred on or after the effective date of this act.

(III) The increase sought under this clause is rescinded following final payment of interest and principal.

(IV) The indebtedness is incurred only after existing fund balances for school construction and any undesignated fund balances have been fully committed to fund the project.

(V) The indebtedness is for an academic elementary or academic secondary school building. For purposes of this subclause, the following shall not be considered to be an academic elementary or academic secondary school building: natatorium, stadium bleachers, athletic field, athletic field lighting equipment and apparatus used to promote and conduct interscholastic athletics.

(VI) For school districts of the second, third and fourth class, the project has been approved by the department under section 731 of the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949. For nonreimbursable projects in school districts of the first class A, the plans and specifications have been approved by the board of school directors. For reimbursable projects in school districts of the first class A, the plans and specifications have been approved by the department pursuant to 22 Pa. Code Ch. 21.

(D) To pay interest and principal on indebtedness for up to \$250,000 of the construction cost of a nonacademic school construction project, as adjusted annually by the percentage increase in the average of the Statewide average weekly wage and the employment cost index. An increase under this clause shall be rescinded following the final payment of interest and principal.

(E) For purposes of this subparagraph, electoral debt includes the refunding or refinancing of electoral debt for which an exception is permitted under clause (B) as long as the refunding or refinancing incurs no additional debt other than for:

- (I) costs and expenses related to the refunding or refinancing; and
- (II) funding of appropriate debt service reserves.

(F) For purposes of this subparagraph, indebtedness includes the refunding or refinancing of indebtedness for which an exception is permitted under clauses (A), (A.1), (C) and (D) as long as the refunding or refinancing incurs no additional debt other than for:

- (I) costs and expenses related to the refunding or refinancing; and
- (II) funding of appropriate debt service reserves.

(iv) Costs to respond to conditions which pose an immediate threat of serious physical harm or injury to the students, staff or residents of the school district, but only until the conditions causing the threat have been fully resolved.

(v) Costs incurred in providing special education programs and services to students with disabilities if the increase in expenditures on special education programs and services was greater than the index. The dollar amount of this exception shall be equal to the portion of the increase that exceeds the index.

(vi) Costs which:

- (A) were incurred in the implementation of a school improvement plan required under section 1116(b) of the Elementary and Secondary Education Act 1 of 1965 (Public Law 89-10, 20 U.S.C. § 6316(b)); and

(B) were not offset by a State allocation.

(vii) Costs necessary to maintain:

(A) per-student local tax revenue, adjusted by the index, if the percentage growth in average daily membership between the school year determined under subsection (j)(4) and the third school year preceding the school year determined under subsection (j)(4) exceeds 7.5%; or

(B) actual instruction expense per average daily membership, adjusted by the index, if the increase in actual instruction expense per average daily membership between the school year determined under subsection (j)(4) and the school year preceding the school year determined under subsection (j)(4) is less than the index.

(viii) The maintenance of revenues derived from real property taxes, earned income and net profits taxes, personal income taxes, basic education funding allocations and special education funding allocations, adjusted by the index, for a school district where the percentage increase in revenues derived from real property taxes, earned income and net profits taxes, personal income taxes, basic education funding allocations and special education funding allocations between the school year determined under subsection (j)(4) and the school year preceding the school year determined under subsection (j)(4) is less than the index.

(ix) Costs incurred for providing health care-related benefits which are directly attributable to a collective bargaining agreement in effect on January 1, 2006, between the school district and its employees' organization if the anticipated increase in the cost of health care-related benefits between the current year and the upcoming year is greater than the index. The dollar amount of this exception shall be equal to the portion of the increase which exceeds the index. This subparagraph shall not apply to a collective bargaining agreement renewed, extended or entered into after January 1, 2006.

Section 333(n)

Treatment of certain required payments.--The provisions of subsections (f) and (j) shall apply to a school district's share of payments to the Public School Employees' Retirement System as required under 24 Pa CS § 8327 (relating to payments by employers) if the increase in the actual dollar amount of estimated payments between the current year and the upcoming year is greater than the index. The dollar amount to which subsection (f) applies shall equal that portion of the increase which exceeds the product of the index and the actual dollar value of payments for the current year.

Allowable exceptions are calculated based on school district financial data submitted to PDE using the RES online data collection system. Section 333(j)(3) states that "the Department shall approve a school district's request...if a review of the data...demonstrates that...the school district qualifies for one or more exceptions."

See pages A-4 through A-22 for the data-reporting template for each exception.

**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**

<b>(a.1)</b> Bond issue, note or loan and Year Issued					<b>Total</b>
<b>(a.2)</b> Original or Refinancing					
<b>(a.3)</b> If Refinancing on a.2, list bond issue, note or loan refinanced					
<b>(b)</b> PDE lease number for line a.1 (if applicable)					
<b>(c)</b> Bond issue/note/loan principal amount for line a.1					\$0
<b>(d)</b> 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>					
<b>(e)</b> Date line a.1 issued (mm/dd/yy)					
<b>(f)</b> 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%	
<b>(g)</b> 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%	
<b>(h)</b> 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%	
<b>(i)</b> Refinanced indebtedness incurred before <i>effective date</i> as % of total <b>minus</b> Principal on indebtedness incurred after <i>effective date</i> as % of total <b>x</b> 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%	
<b>(j)</b> 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

**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**

					<b>Total</b>
Bond issue, note or loan and Year Issued					
<b>(k)</b> 2006-2007 total principal and interest payments *					\$0
<b>(l)</b> Reimbursable percentage (if applicable)					
<b>(m)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(n)</b> Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
<b>(o)</b> Local share attributable to pre- <i>effective date</i> debt ((k - n) * j)	\$0	\$0	\$0	\$0	\$0
<b>(p)</b> Total nonrecurring revenue applied to 2006-2007 debt service payments					\$0
<b>(q)</b> Estimated local share of 2006-2007 payments from recurring revenues (o - p)	\$0	\$0	\$0	\$0	\$0
<b>(r)</b> 2007-2008 total principal and interest payments *					\$0
<b>(s)</b> Reimbursable percentage (if applicable)					
<b>(t)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(u)</b> Estimated state share (r * s * t)	\$0	\$0	\$0	\$0	\$0
<b>(v)</b> Local share attributable to pre- <i>effective date</i> debt ((r - u) * j)	\$0	\$0	\$0	\$0	\$0
<b>(w)</b> Total nonrecurring revenue to apply to 2007-2008 debt service payments					\$0
<b>(x)</b> Estimated local share of 2007-2008 payments from recurring revenues (v - w)	\$0	\$0	\$0	\$0	\$0
<b>(y)</b> 2007-2008 local share minus 2006-2007 local share (x - q)	\$0	\$0	\$0	\$0	\$0

**Allowable Exception: School Construction: Indebtedness Prior to Certain Dates (y > \$0):**

**\$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

**ONLY LIST ISSUES, NOTES AND LOANS FOR ELECTORAL DEBT  
INCURRED UNDER 53 Pa.C.S. Pt. VII Subpart B**

					<b>Total</b>
<b>(a.1)</b> Bond issue, note or loan and Year Issued					
<b>(a.2)</b> Original or Refinancing					
<b>(a.3)</b> If Refinancing on a.2, list bond issue, note or loan refinanced					
<b>(b)</b> PDE lease number for line a.1 (if applicable)					
<b>(c)</b> Bond issue/note/loan principal amount for line a.1					\$0
<b>(d)</b> Date line a.1 incurred (mm/dd/yy)					
<b>(e)</b> Date line a.1 issued (mm/dd/yy)					
<b>(f)</b> 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%	
<b>(g)</b> 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%	
<b>(h)</b> 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%	
<b>(i)</b> Refinanced indebtedness for electoral debt as % of total <b>minus</b> Principal on indebtedness non-electoral debt as % of total <b>x</b> 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%	
<b>(j)</b> 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

**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					<b>Total</b>
<b>(k)</b> 2006-2007 total principal and interest payments *					\$0
<b>(l)</b> Reimbursable percentage (if applicable)					
<b>(m)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(n)</b> Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
<b>(o)</b> Local share attributable to electoral debt ((k - n) * j)	\$0	\$0	\$0	\$0	\$0
<b>(p)</b> Total nonrecurring revenue applied to 2006-2007 debt service payments					\$0
<b>(q)</b> Estimated local share of 2006-2007 payments from recurring revenues (o - p)	\$0	\$0	\$0	\$0	\$0
<b>(r)</b> 2007-2008 total principal and interest payments *					\$0
<b>(s)</b> Reimbursable percentage (if applicable)					
<b>(t)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(u)</b> Estimated state share (r * s * t)	\$0	\$0	\$0	\$0	\$0
<b>(v)</b> Local share attributable to electoral debt ((r - u) * j)	\$0	\$0	\$0	\$0	\$0
<b>(w)</b> Total nonrecurring revenue to apply to 2007-2008 debt service payments					\$0
<b>(x)</b> Estimated local share of 2007-2008 payments from recurring revenues (v - w)	\$0	\$0	\$0	\$0	\$0
<b>(y)</b> 2007-2008 local share minus 2006-2007 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):**

**\$0**

\* May include swap payments that are part of the interest charge on indebtedness paid by a district to an authority.

# School Construction: Academic School Construction Project for Elementary or Secondary School District Building

## Referendum Exception Worksheet

333(f)(2)(iii)(C)

School District Name

**ONLY LIST AN ACADEMIC SCHOOL DISTRICT BUILDING PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER EFFECTIVE DATE (as follows):**

**Act 72 School Districts: September 4, 2004**

**All Other School Districts: June 27, 2006**

Academic Elementary or Secondary School Building Name	
PlanCon or PDE-3074 Project Number	
Date PlanCon Part F or PDE-3074 Approved	
<b>(a)</b> 1. Total architectural area (square feet)	
2. less: natatorium	
3. less: district administration office	
4. less: daycare/pre-school (non-academic)	
5. less: non-district use (health clinic, public library, etc.)	
6. Sum of a.2 through a.5	0
7. Academic architectural area (a.1 - a.6)	0
<b>(b)</b> 1. Academic elementary school building – architectural area	
2. Academic elementary cost per square foot	\$137
3. Academic elementary calculated cost (b.1 * b.2)	\$0
<b>(c)</b> 1. Academic secondary school building : architectural area	0
2. Academic secondary cost per square foot	\$142
3. Academic secondary calculated cost (c.1 * c.2)	\$0
<b>(d)</b> Construction cost average for academic building (b.3 + c.3)	\$0
<b>(e)</b> 60% of construction cost average for academic building (d * 0.6)	\$0
<b>(f)</b> Total project cost (structure, movable fixtures & equipment, architect fees, site acquisition, financing and other project-related costs)	
<b>(g)</b> Costs for academic school building	
1. Structure costs	
(includes prime contracts (General, HVAC, Electrical, Plumbing, etc.), builder's risk insurance and owner's controlled insurance program (OCIP); excludes architect/engineer fees, movable fixtures and equipment and related design fees, building purchase, site acquisition, financing and other project-related costs)	
<u>Construction costs ineligible for academic school building exception</u>	
2. less: natatorium	
3. less: district administration office	
4. less: day care/pre-school (non-academic)	
5. less: non-district use (health clinic, public library, etc.)	
6. less: site development (including but not limited to parking, playgrounds, fieldhouse, athletic stadium, athletic fields, lighting equipment and apparatus)	
7. less: builder's risk insurance (if not included in primes) and OCIP on the ineligible costs	
8. Sum of g.2 through g.7	\$0
9. Adjusted structure costs (g.1 - g.8)	\$0

**School Construction: Academic School Construction Project for Elementary or Secondary School District Building**

Referendum Exception Worksheet

333(f)(2)(iii)(C)

School District Name

**ONLY LIST AN ACADEMIC SCHOOL DISTRICT BUILDING PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER *EFFECTIVE DATE* (as follows):**

**Act 72 School Districts: September 4, 2004**

**All Other School Districts: June 27, 2006**

Academic Elementary or Secondary School Building Name	<input type="text"/>	
PlanCon or PDE-3074 Project Number	<input type="text"/>	
<b>(h)</b> 1. Architect/engineer fees on structure costs	<input type="text"/>	
2. less: architect/engineer fees on costs listed above for construction ineligible for exception	<input type="text"/>	
3. Adjusted architect/engineer fees (h.1 - h.2)		\$0
<b>(i)</b> Sanitary sewage disposal (if not included in costs reported in line g above)	<input type="text"/>	
<b>(j)</b> Builder's risk insurance and OCIP on sanitary sewage disposal (if not reported in line g or i above)	<input type="text"/>	
<b>(k)</b> Architect/engineer fees on sanitary sewage disposal (if not included in fees reported in line h above)	<input type="text"/>	
<b>(l)</b> Net costs (g.9 + h.3 + i + j + k)		\$0
<b>(m)</b> Lesser of 60% of construction cost average (line e) or net costs (line l)		\$0
<b>(n)</b> 1. Total Project Cost from line f		\$0
2. Funds available from:		
a. §690 Capital Reserve Fund	<input type="text"/>	
b. §1431 Capital Reserve Fund	<input type="text"/>	
c. Capital Projects Fund	<input type="text"/>	
d. Debt Service Fund	<input type="text"/>	
e. Other school construction funds	<input type="text"/>	
f. Subtotal of School Construction Funds		\$0
3. Available unreserved undesignated funds from:		
a. General Fund	<input type="text"/>	
b. Other funds	<input type="text"/>	
c. Subtotal of Unreserved Undesignated funds		\$0
4. Total project cost minus available funds (n.1 - n.2f - n.3c)		\$0

**School Construction: Academic School Construction Project for Elementary or Secondary School District Building**

Referendum Exception Worksheet

333(f)(2)(iii)(C)

School District Name

**ONLY LIST AN ACADEMIC SCHOOL DISTRICT BUILDING PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER *EFFECTIVE DATE* (as follows):**

Act 72 School Districts: **September 4, 2004**

All Other School Districts: **June 27, 2006**

Academic Elementary or Secondary School Building Name


PlanCon or PDE-3074 Project Number

**I. LIST ALL ISSUES WITH ANY INDEBTEDNESS INCURRED ON OR AFTER THE *EFFECTIVE DATE*, OR THAT WILL BE INCURRED TO PROVIDE ORIGINAL FINANCING FOR THIS PROJECT EVEN IF (1) AN ISSUE HAS SUBSEQUENTLY BEEN REFINANCED OR (2) THERE ARE NO PAYMENTS IN 2006-2007 OR 2007-2008.**

**II. THEN LIST ANY REFINANCING ISSUES RELATED TO ISSUES IN ITEM I.**

<b>(o.1)</b>	Bond Issue, Note or Loan and Year Issued							<b>Total</b>
<b>(o.2)</b>	Original or Refinancing							
<b>(o.3)</b>	If Refinancing on o.2, enter issue, note or loan refinanced							
<b>(o.4)</b>	Bond issue/note/loan principal amount for line o.1							
<b>(p)</b>	PDE Lease Number assigned to issue/note/loan on line o.1 (if applicable)							
<b>(q)</b>	1. Latest incurrence date for indebtedness prior to <i>effective date</i> (mm/dd/yy)							
	2. Earliest incurrence date for indebtedness on or after <i>effective date</i> (mm/dd/yy)							
<b>(r)</b>	Principal incurred on or after <i>effective date</i> as % of Total							
	1. Principal incurred before <i>effective date</i>							
	2. Principal incurred or to be incurred on or after <i>effective date</i>							
	3. Total indebtedness incurred (r.1 + r.2)	\$0	\$0	\$0	\$0	\$0		
	4. Funds on line r.2 as percent of Total (r.2 ÷ r.3)	0.00%	0.00%	0.00%	0.00%	0.00%		
<b>(s)</b>	Date indebtedness issued (mm/dd/yy)							
<b>(t)</b>	1. Amount of project financed from issue/note/loan							
	2. Percentage of project financed from bond issue/note/loan (t.1 ÷ r.3 for Original; t.1 ÷ w.3 for Refinancing)	0.00%	0.00%	0.00%	0.00%	0.00%		
	3. Percentage of project financed from debt incurred on or after <i>effective date</i> (r.4 * t.2)	0.00%	0.00%	0.00%	0.00%	0.00%		
	4. Amount of project financed from indebtedness incurred on or after <i>effective date</i> (If r.4 = 100% then t.1; otherwise if t.2 = 100% then r.2 otherwise r.3 * t.3)	\$0	\$0	\$0	\$0	\$0	\$0	



**School Construction: Academic School Construction Project for Elementary or Secondary School District Building**

Referendum Exception Worksheet

333(f)(2)(iii)(C)

School District Name

**ONLY LIST AN ACADEMIC SCHOOL DISTRICT BUILDING PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER EFFECTIVE DATE (as follows):**

**Act 72 School Districts: September 4, 2004**

**All Other School Districts: June 27, 2006**

Academic Elementary or Secondary School Building Name

PlanCon or PDE-3074 Project Number


						<b>Total</b>
Bond Issue, Note or Loan and Year Issued						
<b>(z)</b> 2006-2007 total principal and interest payments *						\$0
<b>(aa)</b> Reimbursable percentage (if applicable)						
<b>(bb)</b> Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
<b>(cc)</b> Estimated state share (z * aa * bb)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(dd)</b> Estimated local share attributable to project ((z - cc) * y)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(ee)</b> Total nonrecurring revenue applied to 2006-2007 debt service payments (not included in lines n.2 or n.3)						\$0
<b>(ff)</b> Estimated local share of 2006-2007 payments from recurring revenues (dd - ee)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(gg)</b> 2007-2008 total principal and interest payments *						\$0
<b>(hh)</b> Reimbursable percentage (if applicable)						
<b>(ii)</b> Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
<b>(jj)</b> Estimated state share (gg * hh * ii)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(kk)</b> Estimated local share attributable to project ((gg - jj) * y)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(ll)</b> Total nonrecurring revenue applied to 2007-2008 debt service payment (not included in lines n.2 or n.3)						\$0
<b>(mm)</b> Estimated local share of 2007-2008 payments from recurring revenues (kk - ll)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(nn)</b> 2007-2008 local share minus 2006-2007 local share (mm - ff)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(oo)</b> Amount of project financed (Total (t.4 + (x * r.3)))						\$0
<b>(pp)</b> Maximum academic school construction project cost available for exception (lesser of line m or line n.4)						\$0
<b>(qq)</b> Maximum project cost as % of amount of project financed from issue/note/loan, not to exceed 100% (pp ÷ oo, maximum 100%)						0.00%
<b>(rr)</b> Estimated local share of project allowable for exception (Local Share of Project, Total * qq)						\$0

**Allowable Exception: School Construction: Academic School Construction Project (rr > \$0):**

<b>\$0</b>
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\* May include swap payments that are part of the interest charge on indebtedness paid by a district to an authority.

**School Construction: Nonacademic School Construction Project for School District**

**Referendum Exception Worksheet**

333(f)(2)(iii)(D)

School District Name

**ONLY LIST A NONACADEMIC SCHOOL DISTRICT PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER *EFFECTIVE DATE* (as follows):**

**Act 72 School Districts: September 4, 2004**

**All Other School Districts: June 27, 2006**

Nonacademic School Construction Project Name	<input type="text"/>
Location of Project	<input type="text"/>
<b>(a)</b> Total project cost (structure, movable fixtures & equipment, architect/engineer fees, site acquisition, financing and other project-related costs)	<input type="text"/>
<b>(b)</b> Nonconstruction costs ineligible for exception	<input type="text"/>
1. less: movable fixtures and equipment and related architect fees	<input type="text"/>
2. less: building purchase/site acquisition	<input type="text"/>
3. less: other project-related costs	<input type="text"/>
4. less: financing costs	<input type="text"/>
5. sum of b.1 through b.4	\$0
6. Construction costs and related architect/engineer fees (a - b.5)	\$0
<b>(c)</b> Lesser of construction costs (line b.6) or \$250,000	\$0.00

**I. LIST ALL ISSUES WITH ANY INDEBTEDNESS INCURRED ON OR AFTER THE *EFFECTIVE DATE*, OR THAT WILL BE INCURRED TO PROVIDE ORIGINAL FINANCING FOR THIS PROJECT EVEN IF (1) AN ISSUE HAS SUBSEQUENTLY BEEN REFINANCED OR (2) THERE ARE NO PAYMENTS IN 2006-2007 OR 2007-2008.**

**II. THEN LIST ANY REFINANCING ISSUES RELATED TO ISSUES IN ITEM I.**

<b>(d.1)</b> Bond Issue, Note or Loan and Year Issued	<input type="text"/>	<b>Total</b>				
<b>(d.2)</b> Original or Refinancing	<input type="text"/>					
<b>(d.3)</b> If refinancing on line d.2, enter issue/note/loan refinanced	<input type="text"/>					
<b>(d.4)</b> Bond issue/note/loan principal amount for line d.1	<input type="text"/>					
<b>(e)</b> PDE Lease Number assigned to issue/note/loan on line d.1 (if applicable)	<input type="text"/>					
<b>(f)</b> 1. Latest incurrence date for indebtedness prior to <i>effective date</i> (mm/dd/yy)	<input type="text"/>					
2. Earliest incurrence date for indebtedness on or after <i>effective date</i> (mm/dd/yy)	<input type="text"/>					
<b>(g)</b> Principal incurred on or after <i>effective date</i> as % of Total	<input type="text"/>					
1. Principal incurred before <i>effective date</i>	<input type="text"/>					
2. Principal incurred or to be incurred on or after <i>effective date</i>	<input type="text"/>					
3. Total indebtedness incurred (g.1 + g.2)	\$0	\$0	\$0	\$0	\$0	
4. Funds on line g.2 as percent of Total (g.2 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>(h)</b> Date indebtedness issued (mm/dd/yy)	<input type="text"/>					
<b>(i)</b> 1. Amount of project financed from issue/note/loan	<input type="text"/>					
2. Percentage of project financed from bond issue/note/loan (i.1 ÷ g.3 for Original; i.1 ÷ l.3 for Refinancing)	0.00%	0.00%	0.00%	0.00%	0.00%	
3. Percentage of project financed from debt incurred on or after <i>effective date</i> (g.4 * i.2)	0.00%	0.00%	0.00%	0.00%	0.00%	
4. Amount of project financed from indebtedness incurred on or after <i>effective date</i> (If g.4 = 100% then i.1; otherwise if i.2 = 100% then g.2 otherwise g.3 * i.3)	\$0	\$0	\$0	\$0	\$0	\$0

**School Construction: Nonacademic School Construction Project for School District**

Referendum Exception Worksheet

333(f)(2)(iii)(D)

School District Name

**ONLY LIST A NONACADEMIC SCHOOL DISTRICT PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER EFFECTIVE DATE (as follows):**

Act 72 School Districts: **September 4, 2004**

All Other School Districts: **June 27, 2006**

Nonacademic School Construction Project Name


Location of Project

**If still making payments on original indebtedness incurred on or after the effective date, skip to (o) below. Otherwise complete the following for any refinancing issues (with or without new money for capital projects) related to the original financing for this project. Do NOT complete information for any issue with all indebtedness incurred prior to the effective date.**

					<b>Total</b>
Bond Issue, Note or Loan and Year Issued					
<b>(j)</b> Refinanced indebtedness incurred on or after <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 (j.1 + j.2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. Refinanced indebtedness incurred on or after <i>effective date</i> as % of total (j.2 ÷ j.3)	0.00%	0.00%	0.00%	0.00%	0.00%
<b>(k)</b> Refinanced principal related to this project					
1. Total principal refinanced for all issues refunded (j.3)	\$0	\$0	\$0	\$0	\$0
2. Refinanced principal related to this project (issues with proceeds used to originally finance this project or issues that previously refinanced any original financing for this project)					
3. Refinanced principal related to this project as % of total principal refinanced (for total refinancing, 100%; otherwise k.2 ÷ k.1)	0.00%	0.00%	0.00%	0.00%	0.00%
<b>(l)</b> 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)					
a. Amount financed for this project	\$0	\$0	\$0	\$0	\$0
b. Amount financed for other projects					
3. Total - refinancing and new money (l.1 + l.2a + l.2b)	\$0	\$0	\$0	\$0	\$0
4. Refinancing requirements as % of total (l.1 ÷ l.3)	0.00%	0.00%	0.00%	0.00%	0.00%
<b>(m)</b> Refinanced indebtedness incurred on or after effective date as % of total x Refinanced principal related to this project as % of total principal refinanced x Refinancing requirements as % of total (j.4 * k.3 * l.4; maximum (g.4 - i.3))	0.00%	0.00%	0.00%	0.00%	0.00%
<b>(n)</b> Percentage of project financed from original and refinancing bond issues ((i.3 + m) maximum 100%; if d.2 = Original, m = 0%)	0.00%	0.00%	0.00%	0.00%	0.00%

**School Construction: Nonacademic School Construction Project for School District**

**Referendum Exception Worksheet**

333(f)(2)(iii)(D)

School District Name

**ONLY LIST A NONACADEMIC SCHOOL DISTRICT PROJECT FUNDED BY INDEBTEDNESS  
INCURRED ON OR AFTER EFFECTIVE DATE (as follows):**

**Act 72 School Districts: September 4, 2004**

**All Other School Districts: June 27, 2006**

Nonacademic School Construction Project Name

Location of Project


						<b>Total</b>
Bond Issue, Note or Loan and Year Issued						
<b>(o)</b> 2006-2007 total principal and interest payments *						\$0
<b>(p)</b> Reimbursable percentage (if applicable)						
<b>(q)</b> Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
<b>(r)</b> Estimated state share (o * p * q)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(s)</b> Estimated local share attributable to project ((o - r) * n)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(t)</b> Total nonrecurring revenue applied to 2006-2007 debt service payments						\$0
<b>(u)</b> Estimated local share of 2006-2007 payments from recurring revenues (s - t)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(v)</b> 2007-2008 total principal and interest payments *						\$0
<b>(w)</b> Reimbursable percentage (if applicable)						
<b>(x)</b> Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
<b>(y)</b> Estimated state share (v * w * x)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(z)</b> Estimated local share attributable to project ((v - y) * n)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(aa)</b> Total nonrecurring revenue applied to 2007-2008 debt service payments						\$0
<b>(bb)</b> Estimated local share of 2007-2008 payments from recurring revenues (z - aa)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(cc)</b> 2007-2008 local share minus 2006-2007 local share (bb - u)	\$0	\$0	\$0	\$0	\$0	\$0
<b>(dd)</b> Amount of project financed (Total (i.4 + (m * g.3)))						\$0
<b>(ee)</b> Maximum nonacademic school construction project cost available for exception (line c)						\$0
<b>(ff)</b> Maximum project cost as % of amount of project financed from issue/note/loan, not to exceed 100% (ee ÷ dd, maximum 100%)						0.00%
<b>(gg)</b> Estimated local share of project allowable for exception (Local Share of Project, Total * ff)						\$0

**Allowable Exception: School Construction: Nonacademic School Construction Project (gg > \$0):**

<b>\$0</b>
------------

\* May include swap payments that are part of the interest charge on indebtedness paid by a district to an authority.



**School Improvement Plan  
Referendum Exception Worksheet  
333(f)(2)(vi)**

School District Name

**(a)** Did the school district have an official School Improvement Plan?  
IF NO, SCHOOL DISTRICT IS NOT ELIGIBLE FOR THIS EXCEPTION

**(b) Costs to Implement a School Improvement Plan**  
Amount Spent for 2005-2006

**(c) State Allocations for School Improvement Plan use in 2005-2006**

School Improvement Grant for 2005-2006	
Accountability Block Grant for 2005-2006	
Educational Assistance Program Funding for 2005-2006	
_____ for 2005-2006	
_____ for 2005-2006	
_____ for 2005-2006	
<b>Total</b>	<b>\$0.00</b>

**(d)** Costs minus allocations (b - c): \$0.00

**Allowable Exception: School Improvement Plan (d):** **\$0.00**



# Maintenance of Local Tax Revenue or Actual Instruction Expense per ADM

## Referendum Exception Worksheet

333(f)(2)(vii)

School District Name

### Maintenance of Local Tax Revenue per ADM

	Percent Increase in ADM from 2002-2003 to 2005-2006	0.00%
(c)	2004-2005 Local Tax Revenue per ADM (b.1 total ÷ a.2):	\$0.00
(d)	2005-2006 Local Tax Revenue per ADM (b.1 total ÷ a.3):	\$0.00
(e)	2004-2005 Local Tax Revenue per ADM increased by the Index (c * (1 + b.3)):	\$0.00
(f)	Line e minus line d:	\$0.00
(g)	Allowable Exception: Maintenance of Local Tax Revenue per ADM (f * a.3):	\$0.00

**OR**

### Maintenance of Actual Instruction Expense per ADM

(h)	2004-2005 AIE per ADM (b.2 ÷ a.2)	\$0.00
(i)	2005-2006 AIE per ADM (b.2 ÷ a.3)	\$0.00
(j)	2004-2005 AIE per ADM increased by the Index (h * (1 + b.3))	\$0.00
(k)	Line j minus line i:	\$0.00
(l)	Allowable Exception: Maintenance of AIE per ADM (k * a.3):	\$0.00

**Allowable Exception: Greater of line (g) or line (l)**

**\$0**

## Maintenance of Selected Revenue Sources

### Referendum Exception Worksheet

333(f)(2)(viii)

School District Name

<b>(a.1) Selected Revenue Sources</b>	<b>Amount for 2004-2005</b>	<b>Amount for 2005-2006</b>
6111 - Current Real Estate Tax		
6112 - Interim Real Estate Tax		
6411 - Delinquent Current Real Estate Taxes		
6412 - Delinquent Interim Real Estate Taxes		
6151 - Earned Income Tax		
6161 - Earned Income Tax (1st Class A SD)		
6451 - Delinquent Earned Income Taxes		
6461 - Delinquent Earned Income Taxes (1st Class A SD)		
Basic Education Funding (from PDE-2548)		
Special Education Funding <i>including</i> Contingency Funds (from PDE-2529)		
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

**(a.2) School District's Index for 2007-2008**

**(b)** 2004-2005 Total Selected Revenues increased by the Index (a.1 \* (1 + a.2)): \$0.00

**(c)** Line b minus line a, 2005-2006 Selected Revenue Sources total: \$0.00

**Allowable Exception: Maintenance of Selected Revenue Sources (c):** **\$0**

## Health Care-Related Benefits

### Referendum Exception Worksheet

333(f)(2)(ix)

School District Name

- (a) Was **any** collective bargaining agreement in effect on or before January 1, 2006? Yes or No. [ ]  
**IF NO, SCHOOL DISTRICT IS NOT ELIGIBLE FOR THIS EXCEPTION.**  
 Do any agreements expire before or during budget year? Yes or No. [ ]  
**IF YES, SCHOOL DISTRICT IS ONLY ELIGIBLE FOR PORTION IN EFFECT DURING BUDGET YEAR.**

- (b) **School District's Index for 2007-2008** [ ]

	Budgeted Amount for 2006-2007	Budgeted Amount for 2007-2008
<b>(c) Estimated Health Care-Related Benefits for Employees Covered by Collective Bargaining Agreement in effect on or before Jan. 1, 2006 (object-level expenditures)</b>		
211 - Medical Insurance	[ ]	[ ]
212 - Dental Insurance	[ ]	[ ]
215 - Eye Care Insurance	[ ]	[ ]
216 - Prescription Insurance	[ ]	[ ]
271 - Self-Insurance Medical Health Benefits	[ ]	[ ]
272 - Self-Insurance Dental Health Benefits	[ ]	[ ]
275 - Self-Insurance Eye Care Health Benefits	[ ]	[ ]
276 - Self-Insurance Prescription Health Benefits	[ ]	[ ]
<b>General Fund (10) Total</b>	<b>\$0.00</b>	<b>\$0.00</b>
211 - Medical Insurance	[ ]	[ ]
212 - Dental Insurance	[ ]	[ ]
215 - Eye Care Insurance	[ ]	[ ]
216 - Prescription Insurance	[ ]	[ ]
271 - Self-Insurance Medical Health Benefits	[ ]	[ ]
272 - Self-Insurance Dental Health Benefits	[ ]	[ ]
275 - Self-Insurance Eye Care Health Benefits	[ ]	[ ]
276 - Self-Insurance Prescription Health Benefits	[ ]	[ ]
<b>Enterprise Fund (50) Total</b>	<b>\$0.00</b>	<b>\$0.00</b>
211 - Medical Insurance	[ ]	[ ]
212 - Dental Insurance	[ ]	[ ]
215 - Eye Care Insurance	[ ]	[ ]
216 - Prescription Insurance	[ ]	[ ]
271 - Self-Insurance Medical Health Benefits	[ ]	[ ]
272 - Self-Insurance Dental Health Benefits	[ ]	[ ]
275 - Self-Insurance Eye Care Health Benefits	[ ]	[ ]
276 - Self-Insurance Prescription Health Benefits	[ ]	[ ]
<b>Internal Service Fund (60) Total</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for All Funds</b>	<b>\$0.00</b>	<b>\$0.00</b>

- (d) 2006-2007 Health Care-Related Benefits increased by the Index (c \* (1 + b)): \$0.00
- (e) Line c (total amount for 2007-2008) minus line d: \$0.00

**Allowable Exception: Health Care-Related Benefits (e):** **\$0**

**Retirement Contributions  
Referendum Exception Worksheet  
333(n)**

School District Name

**Budgeted Amount for 2006-2007      Budgeted Amount for 2007-2008**

**Budgeted School District Share of Payments to PSERS**

	Budgeted Amount for 2006-2007	Budgeted Amount for 2007-2008
<b>(a.1)</b> Expenditure Object 230 - Total		
<b>(a.2)</b> Expenditure Object 230 - Federally Funded Portion		
<b>(a.3)</b> Revenue 7820		
<b>Net Total (a.1 - a.3)</b>	\$0.00	\$0.00

**(b) School District's Index for Budget Year**  

**(c)** Index multiplied by 2006-2007 budgeted school district share of payments to PSERS: \$0

**(d)** 2007-2008 net budgeted amount minus 2006-2007 net budgeted amount: \$0

**Allowable Exception: Retirement Contributions (d - c):** **\$0**