



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

**Report on Referendum Exceptions
For School Year 2008-2009**

Prepared by:
Pennsylvania Department of Education
March 28, 2008

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March 2008

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Report on Referendum Exceptions for School Year 2008-2009

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 2008-2009 school year and provides data collected during PDE's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2007, PDE calculated the index for each school district as required by law. The base index of 4.4% 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 3rd certifying they would not increase taxes above their index or 2) a preliminary budget by January 23rd. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2008-2009, 341 school districts adopted a resolution certifying that tax rates would not be increased above their index; 157 school districts adopted a preliminary budget.

<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	341
School districts submitting preliminary budgets	157
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

Of the 157 school districts that adopted a preliminary budget, 107 passed preliminary budgets with real estate tax rates that exceeded their index. Tax rate increases in the other 52 school districts that adopted a preliminary budget did not exceed the school district's index.

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 (April 22, 2008).

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 submit and receive approval for 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 2006-2007 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 2005-2006 to 2006-2007. This data was preloaded into RES by PDE. The school district requesting the school improvement plan exception entered 2006-2007 expenditure data in RES. The other referendum exceptions were based on increases projected in the 2008-2009 preliminary budget (school construction, health care-related benefits in pre-existing contracts, and mandated pension obligations); for these, school districts entered 2007-2008 estimated data and 2008-2009 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 49 school districts. The total amount of exceptions approved by PDE was approximately \$9.6 million less than the total amount requested by school districts. (See Table 5.)

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

One hundred two (102) school districts sought and were granted approval for referendum exceptions from PDE. Four school districts submitted exceptions but were not eligible because the preliminary budget adopted by these school districts did not indicate a need for a tax rate increase over the index.

<u>PDE Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	69
That do not fully cover proposed tax increase in preliminary budget	<u>33</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	102

Of the 107 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 69 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 33 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 4.)
- 5 school districts 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.

<u>Preliminary Budget Results and PDE Referendum Exceptions</u>		
School districts submitting preliminary budgets with real estate tax rates over index:		107
With approved exceptions that fully cover proposed tax increase	69	
With approved exceptions that do not fully cover proposed tax increase	33	
Not requesting exceptions	5	
School districts submitting preliminary budgets with real estate tax rates within index:		50
Not requesting exceptions	46	
Not eligible for requested exceptions	4	—
TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS		157

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 2008-2009" lists each referendum exception, the number of school districts approved for each and the total amount approved.

Table 2, "Comparison of Number of School Districts Approved for Referendum Exceptions, 2007-2008 vs 2008-2009," compares data for each referendum exception approved in 2007-2008 and 2008-2009.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2007-2008 vs 2008-2009," compares data for each referendum exception approved in 2007-2008 and 2008-2009.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2008-2009 Based on Preliminary Budget and Referendum Exceptions," includes summary data for each school district: Dollar Amount That Preliminary Budget Exceeds the Index, Millage Increase Above the Index Needed to Fully Fund Preliminary Budget, Millage Increase Above the Index Allowed as a Result of Approved Exceptions, and Expenditures on Preliminary Budget That Exceed Approved Exceptions.

Table 5, "Referendum Exceptions for School Year 2008-2009 Sought from and Approved by Pennsylvania Department of Education," provides detailed data on the amounts requested and subsequently approved for each referendum exception submitted by each school district.

Table 6, "Approved Real Estate Tax Rate as Percent of Proposed Tax Rate," includes information on tax increases reported on school district preliminary budgets and how much of each increase relates to approved referendum exceptions.

This report is accessible on the PDE website at www.pde.state.pa.us/proptax.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2008-2009
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>School Districts Approved</u>	<u>Percent of Total SDs Approved</u>	<u>Amount Approved</u>	<u>Percent of Total Amount Approved</u>
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	38	37.3%	\$45,404,158	31.7%
Special Education Expenditures	78	76.5%	\$39,186,626	27.4%
School Construction Grandfathered Debt	44	43.1%	\$32,726,960	22.9%
Maintenance of Selected Revenue Sources	31	30.4%	\$17,996,118	12.6%
Health Care-Related Benefits	27	26.5%	\$5,108,708	3.6%
School Construction Electoral Debt	1	1.0%	\$1,401,707	1.0%
Pension Obligations	27	26.5%	\$864,544	0.6%
School Construction Academic School Construction Project	1	1.0%	\$378,315	0.3%
School Improvement Plan	1	1.0%	\$122,436	0.1%
School Construction Nonacademic School Construction Project	0	0.0%	\$0	0.0%
Totals	102	100.0%	\$143,189,572	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2007-2008 vs. 2008-2009
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	School Districts Approved		
	<u>2007-2008</u>	<u>2008-2009</u>	<u>Percent Change</u>
Special Education Expenditures	144	78	(45.8%)
School Construction Grandfathered Debt	104	44	(57.7%)
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	63	38	(39.7%)
Maintenance of Selected Revenue Sources	45	31	(31.1%)
Health Care-Related Benefits	93	27	(71.0%)
Pension Obligations	188	27	(85.6%)
School Construction Electoral Debt	0	1	100.0%
School Construction Academic School Construction Project	1	1	0.0%
School Improvement Plan	5	1	(80.0%)
School Construction Nonacademic School Construction Project	1	0	(100.0%)
Totals	210	102	(51.4%)

Table 3
Comparison of Amount of Approved Referendum Exceptions
2007-2008 vs. 2008-2009
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2007-2008</u>	<u>2008-2009</u>		
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	\$52,650,171	\$45,404,158	(\$7,246,013)	(13.8%)
Special Education Expenditures	\$66,245,993	\$39,186,626	(\$27,059,367)	(40.8%)
School Construction Grandfathered Debt	\$65,675,693	\$32,726,960	(\$32,948,733)	(50.2%)
Maintenance of Selected Revenue Sources	\$19,745,286	\$17,996,118	(\$1,749,168)	(8.9%)
Health Care-Related Benefits	\$22,605,821	\$5,108,708	(\$17,497,113)	(77.4%)
School Construction Electoral Debt	\$0	\$1,401,707	\$1,401,707	100.0%
Pension Obligations	\$17,089,227	\$864,544	(\$16,224,683)	(94.9%)
School Construction Academic School Construction Project	\$259,214	\$378,315	\$119,101	45.9%
School Improvement Plan	\$2,250,354	\$122,436	(\$2,127,918)	(94.6%)
School Construction Nonacademic School Construction Project	\$8,128	\$0	(\$8,128)	(100.0%)
Totals	\$246,529,887	\$143,189,572	(\$103,340,315)	(41.9%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2008-2009
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
Allegheny Valley SD	\$178,673	0.3269	0.1419	\$99,159
Armstrong SD				
<i>Armstrong County</i>	\$2,141,878	4.4488	4.4488	
<i>Indiana County</i>	\$29,948	6.2258	6.2258	
Bensalem Township SD	\$1,455,874	2.5460	2.5460	
Bermudian Springs SD	\$588,923	2.7110	1.5548	\$251,165
Bristol Borough SD	\$330,923	4.4140	4.4140	
Burrell SD	\$193,015	1.3141	1.3141	
Camp Hill SD	\$321,034	0.5309	0.2409	\$173,489
Centennial SD	\$1,284,666	2.4762	2.4762	
Central Columbia SD	\$456,031	1.7101	0.6401	\$284,179
Chambersburg Area SD	\$935,919	1.4938	1.4938	
Cheltenham Township SD	\$2,823,608	1.5437	0.2695	\$2,314,556
Chestnut Ridge SD	\$244,695	3.1453	3.1453	
Columbia Borough SD	\$267,384	0.8285	0.8285	
Council Rock SD	\$996,250	0.8158	0.8158	
Crawford Central SD				
<i>Crawford County</i>	\$583,163	1.4762	1.4762	
<i>Mercer County</i>	\$16,541	2.5912	2.5912	
Dallastown Area SD	\$26,756	0.0099	0.0099	
Deer Lakes SD	\$872,745	1.3459	0.7718	\$372,098
East Stroudsburg Area SD				
<i>Monroe County</i>	\$1,114,427	2.7012	2.7012	
<i>Pike County</i>	\$505,827	2.7674	2.7674	
Eastern Lancaster County SD	\$590,012	0.3101	0.2955	\$27,709
Eastern Lebanon County SD	\$393,552	2.1454	2.1454	
Easton Area SD				
<i>Bucks County</i>	\$1,601	10.3309	10.3309	
<i>Northampton County</i>	\$2,374,475	1.6149	1.6149	
Ellwood City Area SD	\$502,517	1.1773	1.1773	
Exeter Township SD	\$767,138	0.5867	0.5397	\$60,613

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Fannett-Metal SD				
<i>Franklin County</i>	\$52,525	1.7409	0.9909	\$22,553
<i>Perry County</i>	\$180	0.0252	0.0000	
Fleetwood Area SD	\$319,092	0.4076	0.4076	
Forest Area SD				
<i>Elk County</i>	\$414	0.1064	0.0000	\$414
<i>Forest County</i>	\$356,062	6.0049	0.6449	\$318,235
<i>Venango County</i>	\$34,399	0.9339	0.0739	\$30,745
Gettysburg Area SD	\$1,132,334	1.8568	0.3568	\$912,542
Governor Mifflin SD	\$543,369	0.3496	0.3496	
Haverford Township SD	\$344,770	0.1214	0.1214	
Hazleton Area SD				
<i>Carbon County</i>	\$28,398	0.8919	0.8919	
<i>Luzerne County</i>	\$2,399,321	14.2347	14.2347	
<i>Schuylkill County</i>	\$95,487	0.9355	0.9355	
Hempfield SD	\$1,298,721	0.3804	0.3804	
Homer-Center SD	\$351,694	7.9270	7.9270	
Juniata Valley SD	\$410,664	14.3929	5.9080	\$242,070
Kennett Consolidated SD	\$448,861	0.2242	0.2242	
Kutztown Area SD	\$394,914	0.6319	0.3399	\$182,483
Lackawanna Trail SD				
<i>Lackawanna County</i>	\$80,364	2.7778	2.7778	
<i>Wyoming County</i>	\$0	0.0000	0.0000	
Lakeland SD	\$929,116	12.6500	7.6500	\$333,706
Lancaster SD	\$370,857	0.1577	0.0726	\$198,115
Lebanon SD	\$248,247	2.0518	2.0518	
Lewisburg Area SD	\$570,650	0.6254	0.6254	
Line Mountain SD	\$636,656	9.5090	9.4490	\$3,613
Lower Merion SD	\$2,774,739	0.3694	0.3694	
Lower Moreland Township SD	\$1,067,124	1.0612	1.0612	
Mahanoy Area SD	\$156,791	2.1620	2.1620	

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Marion Center Area SD	\$30,519	0.6008	0.6008	
Middletown Area SD	\$793,307	0.9340	0.9340	
Mifflin County SD	\$694,032	0.9726	0.9726	
Mount Carmel Area SD				
<i>Columbia County</i>	\$1,151	13.1520	13.1520	
<i>Northumberland County</i>	\$937,191	15.9129	15.9129	
Mount Union Area SD				
<i>Huntingdon County</i>	\$648,119	21.1819	11.6119	\$438,836
<i>Mifflin County</i>	\$362,639	7.9424	4.7424	
Mt Lebanon SD	\$311,174	0.1534	0.1534	
Nazareth Area SD	\$255,247	0.3028	0.3028	
Neshaminy SD	\$3,357,848	4.3388	4.3388	
New Hope-Solebury SD	\$1,071,099	3.5895	3.5895	
Newport SD	\$92,142	0.2873	0.2573	\$7,287
Norristown Area SD	\$3,684,072	1.4442	1.0972	\$884,850
North Penn SD				
<i>Bucks County</i>	\$0	0.0000	0.0000	
<i>Montgomery County</i>	\$638,550	0.0966	0.0966	
North Pocono SD				
<i>Lackawanna County</i>	\$539,532	3.4876	3.4876	
<i>Wayne County</i>	\$0	0.0000	0.0000	
Octorara Area SD				
<i>Chester County</i>	\$0	0.0000	0.0000	
<i>Lancaster County</i>	\$87,615	0.4007	0.4007	
Old Forge SD	\$442,508	10.1080	3.0980	\$306,448
Oxford Area SD	\$2,228,466	2.0933	2.0933	
Palisades SD	\$1,507,180	6.1725	0.8835	\$1,291,283
Palmyra Area SD	\$583,574	2.6320	2.6320	
Panther Valley SD				
<i>Carbon County</i>	\$957,234	7.4577	7.4577	
<i>Schuylkill County</i>	\$53,952	3.1719	3.1719	

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For School Year 2008-2009
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
Pennsbury SD	\$5,769,995	6.7264	6.7264	
Perkiomen Valley SD	\$1,480,846	0.7512	0.7512	
Philipsburg-Osceola Area SD				
<i>Centre County</i>	\$0	0.0000	0.0000	
<i>Clearfield County</i>	\$95	0.0029	0.0029	
Phoenixville Area SD	\$1,417,284	0.7347	0.7347	
Pleasant Valley SD	\$2,428,486	7.8268	4.9768	\$883,942
Pocono Mountain SD	\$1,088,143	1.2356	1.2356	
Radnor Township SD	\$1,460,611	0.4811	0.4811	
Red Lion Area SD	\$6,555,905	3.4573	0.6973	\$5,219,335
Rockwood Area SD	\$840,064	4.3701	0.7801	\$689,269
Rose Tree Media SD	\$586,001	0.2107	0.2107	
Saint Clair Area SD	\$810,120	7.7520	4.0320	\$387,879
Schuylkill Valley SD	\$454,403	0.5433	0.4133	\$104,007
Selinsgrove Area SD	\$488,415	2.1178	2.1178	
Shikellamy SD	\$976,534	5.6875	3.2375	\$420,626
Solanco SD	\$166,638	0.0996	0.0996	
Southern Tioga SD				
<i>Lycoming County</i>	\$14,157	0.2177	0.2177	
<i>Tioga County</i>	\$53,072	0.1094	0.1094	
Spring Grove Area SD	\$426,349	0.2896	0.2896	
Springfield SD	\$617,717	0.3649	0.3649	
Springfield Township SD	\$571,674	0.4656	0.4566	\$10,832
Spring-Ford Area SD				
<i>Chester County</i>	\$31,446	0.2842	0.2842	
<i>Montgomery County</i>	\$934,019	0.2842	0.2842	
Steel Valley SD	\$304,807	0.5220	0.5220	
Stroudsburg Area SD	\$250,974	0.6593	0.6593	
Towanda Area SD	\$514,469	2.7392	2.7392	
Tulpehocken Area SD	\$223,355	0.4094	0.4094	

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2008-2009
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
Twin Valley SD				
<i>Berks County</i>	\$734,174	0.9957	0.9957	
<i>Chester County</i>	\$766,413	1.2174	1.2174	
Unionville-Chadds Ford SD				
<i>Chester County</i>	\$20,559	0.0110	0.0110	
<i>Delaware County</i>	\$110,313	0.2287	0.2287	
Upper Dublin SD	\$2,069,875	0.9475	0.9475	
Upper Moreland Township SD	\$2,772,863	1.9561	1.9561	
Upper Perkiomen SD				
<i>Berks County</i>	\$133,826	1.0873	1.0873	
<i>Montgomery County</i>	\$777,221	0.7943	0.7943	
Valley Grove SD	\$156,785	0.7345	0.4896	\$52,265
Wallingford-Swarthmore SD	\$919,995	0.7012	0.7012	
Weatherly Area SD	\$27,167	0.2192	0.2192	
West Chester Area SD				
<i>Chester County</i>	\$2,677,915	0.3653	0.3653	
<i>Delaware County</i>	\$130,691	0.2124	0.2124	
Whitehall-Coplay SD	\$1,256,256	1.7683	1.2283	\$379,248
Wilson SD	\$1,496,419	0.6038	0.6038	
Wyomissing Area SD	\$776,527	0.9826	0.5426	\$342,701
York City SD	\$985,243	1.1218	1.1218	
York Suburban SD	\$750,365	0.4428	0.2968	\$247,233
Yough SD	\$362,390	3.1390	2.8290	\$35,006

Table 5
Referendum Exceptions for School Year 2008-2009
Sought From and Approved By Pennsylvania Department of Education

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Electoral Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Allegheny Valley SD	\$79,514	\$79,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Armstrong SD	\$4,147,304	\$4,147,304	\$0	\$0	\$0	\$0	\$0	\$0	\$440,670	\$440,670
Bensalem Township SD	\$1,517,722	\$1,461,892	\$1,162,008	\$1,106,178	\$0	\$0	\$0	\$0	\$128,563	\$128,563
Bermudian Springs SD	\$337,758	\$337,758	\$0	\$0	\$0	\$0	\$0	\$0	\$208,103	\$208,103
Bristol Borough SD	\$2,009,397	\$1,901,674	\$894,306	\$895,166	\$0	\$0	\$0	\$0	\$265,209	\$156,626
Burrell SD	\$731,769	\$731,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Camp Hill SD	\$147,545	\$147,545	\$0	\$0	\$0	\$0	\$0	\$0	\$147,545	\$147,545
Centennial SD	\$2,407,737	\$2,423,810	\$1,339,831	\$1,355,904	\$0	\$0	\$0	\$0	\$1,067,906	\$1,067,906
Central Columbia SD	\$171,852	\$171,852	\$0	\$0	\$0	\$0	\$0	\$0	\$171,852	\$171,852
Chambersburg Area SD	\$1,411,549	\$1,398,745	\$675,285	\$662,481	\$0	\$0	\$0	\$0	\$736,264	\$736,264
Cheltenham Township SD	\$508,654	\$509,052	\$508,654	\$509,052	\$0	\$0	\$0	\$0	\$0	\$0
Chestnut Ridge SD	\$1,151,444	\$1,151,444	\$0	\$0	\$0	\$0	\$0	\$0	\$229,417	\$229,417
Columbia Borough SD	\$735,384	\$735,384	\$0	\$0	\$0	\$0	\$0	\$0	\$344,630	\$344,630
Council Rock SD	\$1,010,309	\$1,010,309	\$0	\$0	\$0	\$0	\$0	\$0	\$1,010,309	\$1,010,309
Crawford Central SD	\$1,385,918	\$1,385,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dallastown Area SD	\$737,617	\$263,503	\$0	\$0	\$0	\$0	\$0	\$0	\$737,617	\$263,503
Deer Lakes SD	\$500,647	\$500,647	\$0	\$0	\$0	\$0	\$0	\$0	\$328,937	\$328,937
East Stroudsburg Area SD	\$2,292,358	\$1,651,087	\$0	\$0	\$0	\$0	\$0	\$0	\$2,292,358	\$1,651,087
Eastern Lancaster County SD	\$562,303	\$562,303	\$0	\$0	\$0	\$0	\$0	\$0	\$278,089	\$278,089
Eastern Lebanon County SD	\$401,635	\$401,635	\$0	\$0	\$0	\$0	\$0	\$0	\$401,635	\$401,635
Easton Area SD	\$3,549,055	\$3,535,666	\$2,190,870	\$2,177,481	\$0	\$0	\$0	\$0	\$1,358,185	\$1,358,185
Ellwood City Area SD	\$1,165,137	\$1,165,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Exeter Township SD	\$706,529	\$706,525	\$137,893	\$137,889	\$0	\$0	\$0	\$0	\$568,636	\$568,636
Fannett-Metal SD	\$30,152	\$30,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Table 5
Referendum Exceptions for School Year 2008-2009
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
Allegheny Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$79,514	\$79,514	\$0	\$0
Armstrong SD	\$0	\$0	\$1,199,091	\$1,199,091	\$2,507,543	\$2,507,543	\$0	\$0	\$0	\$0
Bensalem Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$227,151	\$227,151	\$0	\$0
Bermudian Springs SD	\$0	\$0	\$0	\$0	\$0	\$0	\$129,655	\$129,655	\$0	\$0
Bristol Borough SD	\$0	\$0	\$805,295	\$805,295	\$0	\$0	\$0	\$0	\$44,587	\$44,587
Burrell SD	\$0	\$0	\$731,769	\$731,769	\$0	\$0	\$0	\$0	\$0	\$0
Camp Hill SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Centennial SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Columbia SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chambersburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cheltenham Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chestnut Ridge SD	\$0	\$0	\$670,093	\$670,093	\$251,934	\$251,934	\$0	\$0	\$0	\$0
Columbia Borough SD	\$0	\$0	\$0	\$0	\$283,237	\$283,237	\$72,841	\$72,841	\$34,676	\$34,676
Council Rock SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Crawford Central SD	\$0	\$0	\$0	\$0	\$1,385,918	\$1,385,918	\$0	\$0	\$0	\$0
Dallastown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deer Lakes SD	\$0	\$0	\$0	\$0	\$171,710	\$171,710	\$0	\$0	\$0	\$0
East Stroudsburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eastern Lancaster County SD	\$0	\$0	\$0	\$0	\$284,214	\$284,214	\$0	\$0	\$0	\$0
Eastern Lebanon County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Easton Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellwood City Area SD	\$0	\$0	\$701,305	\$701,305	\$463,832	\$463,832	\$0	\$0	\$0	\$0
Exeter Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fannett-Metal SD	\$0	\$0	\$4,986	\$4,986	\$25,166	\$25,166	\$0	\$0	\$0	\$0

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Table 5
Referendum Exceptions for School Year 2008-2009
Sought From and Approved By Pennsylvania Department of Education

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Electoral Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Fleetwood Area SD	\$399,101	\$399,101	\$0	\$0	\$0	\$0	\$0	\$0	\$207,289	\$207,289
Forest Area SD	\$41,481	\$41,481	\$41,481	\$41,481	\$0	\$0	\$0	\$0	\$0	\$0
Gettysburg Area SD	\$219,792	\$219,792	\$0	\$0	\$0	\$0	\$0	\$0	\$130,515	\$130,515
Governor Mifflin SD	\$1,103,148	\$1,022,299	\$867,703	\$786,854	\$0	\$0	\$0	\$0	\$108,205	\$108,205
Hanover Public SD	\$354,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,249	\$0
Haverford Township SD	\$2,006,914	\$1,197,888	\$2,006,914	\$1,197,888	\$0	\$0	\$0	\$0	\$0	\$0
Hazleton Area SD	\$5,106,136	\$4,909,069	\$0	\$0	\$0	\$0	\$0	\$0	\$439,298	\$242,231
Hempfield SD	\$2,800,358	\$1,730,996	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,358	\$1,730,996
Homer-Center SD	\$823,068	\$821,001	\$484,145	\$482,078	\$0	\$0	\$0	\$0	\$0	\$0
Jenkintown SD	\$83,101	\$0	\$71,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Juniata Valley SD	\$168,594	\$168,594	\$0	\$0	\$0	\$0	\$0	\$0	\$51,939	\$51,939
Kennett Consolidated SD	\$1,588,558	\$1,602,944	\$1,387,164	\$1,401,550	\$0	\$0	\$0	\$0	\$201,394	\$201,394
Kutztown Area SD	\$388,803	\$212,431	\$0	\$0	\$0	\$0	\$0	\$0	\$263,484	\$87,112
Lackawanna Trail SD	\$303,571	\$303,571	\$0	\$0	\$0	\$0	\$0	\$0	\$303,571	\$303,571
Lakeland SD	\$595,410	\$595,410	\$0	\$0	\$0	\$0	\$0	\$0	\$591,330	\$591,330
Lancaster SD	\$2,016,753	\$172,742	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967,460	\$123,449
Lebanon SD	\$1,578,121	\$1,578,121	\$0	\$0	\$0	\$0	\$0	\$0	\$833,735	\$833,735
Lewisburg Area SD	\$576,085	\$576,085	\$0	\$0	\$0	\$0	\$0	\$0	\$576,085	\$576,085
Line Mountain SD	\$633,749	\$633,043	\$372,777	\$372,071	\$0	\$0	\$0	\$0	\$100,405	\$100,405
Lower Merion SD	\$4,280,814	\$4,235,828	\$3,912,707	\$3,867,721	\$0	\$0	\$0	\$0	\$0	\$0
Lower Moreland Township SD	\$1,903,848	\$1,817,533	\$1,074,441	\$988,126	\$0	\$0	\$0	\$0	\$0	\$0
Mahanoy Area SD	\$247,461	\$247,461	\$0	\$0	\$0	\$0	\$0	\$0	\$168,914	\$168,914
Marion Center Area SD	\$1,139,748	\$1,139,748	\$14,576	\$14,576	\$0	\$0	\$0	\$0	\$0	\$0
Methacton SD	\$1,121,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833,863	\$0

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Table 5
Referendum Exceptions for School Year 2008-2009
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
Fleetwood Area SD	\$0	\$0	\$187,320	\$187,320	\$0	\$0	\$0	\$0	\$4,492	\$4,492
Forest Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gettysburg Area SD	\$0	\$0	\$89,277	\$89,277	\$0	\$0	\$0	\$0	\$0	\$0
Governor Mifflin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,240	\$127,240
Hanover Public SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Haverford Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hazleton Area SD	\$0	\$0	\$4,432,166	\$4,432,166	\$0	\$0	\$0	\$0	\$234,672	\$234,672
Hempfield SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Homer-Center SD	\$0	\$0	\$260,965	\$260,965	\$52,798	\$52,798	\$25,160	\$25,160	\$0	\$0
Jenkintown SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,015	\$0
Juniata Valley SD	\$0	\$0	\$0	\$0	\$113,393	\$113,393	\$3,262	\$3,262	\$0	\$0
Kennett Consolidated SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kutztown Area SD	\$0	\$0	\$0	\$0	\$125,319	\$125,319	\$0	\$0	\$0	\$0
Lackawanna Trail SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lakeland SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,080	\$4,080
Lancaster SD	\$0	\$0	\$0	\$0	\$49,293	\$49,293	\$0	\$0	\$0	\$0
Lebanon SD	\$0	\$0	\$744,386	\$744,386	\$0	\$0	\$0	\$0	\$0	\$0
Lewisburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Mountain SD	\$0	\$0	\$152,074	\$152,074	\$0	\$0	\$8,493	\$8,493	\$0	\$0
Lower Merion SD	\$0	\$0	\$0	\$0	\$0	\$0	\$368,107	\$368,107	\$0	\$0
Lower Moreland Township SD	\$0	\$0	\$829,407	\$829,407	\$0	\$0	\$0	\$0	\$0	\$0
Mahanoy Area SD	\$0	\$0	\$0	\$0	\$78,547	\$78,547	\$0	\$0	\$0	\$0
Marion Center Area SD	\$0	\$0	\$528,446	\$528,446	\$596,726	\$596,726	\$0	\$0	\$0	\$0
Methacton SD	\$0	\$0	\$0	\$0	\$0	\$0	\$279,173	\$0	\$8,206	\$0

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Table 5
Referendum Exceptions for School Year 2008-2009
Sought From and Approved By Pennsylvania Department of Education

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Electoral Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Middletown Area SD	\$1,445,239	\$1,443,359	\$171,724	\$169,844	\$0	\$0	\$0	\$0	\$143,705	\$143,705
Mifflin County SD	\$697,275	\$749,372	\$697,275	\$749,372	\$0	\$0	\$0	\$0	\$0	\$0
Mount Carmel Area SD	\$1,373,944	\$1,373,944	\$0	\$0	\$0	\$0	\$0	\$0	\$214,239	\$214,239
Mount Union Area SD	\$571,922	\$571,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mt Lebanon SD	\$1,629,936	\$1,629,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nazareth Area SD	\$3,744,217	\$3,733,880	\$742,564	\$732,227	\$0	\$0	\$0	\$0	\$624,900	\$624,900
Neshaminy SD	\$6,016,250	\$5,782,010	\$681,346	\$656,631	\$0	\$0	\$0	\$0	\$298,277	\$88,752
New Hope-Solebury SD	\$2,330,894	\$2,330,894	\$0	\$0	\$0	\$0	\$0	\$0	\$264,560	\$264,560
Newport SD	\$84,855	\$84,855	\$84,855	\$84,855	\$0	\$0	\$0	\$0	\$0	\$0
Norristown Area SD	\$2,799,222	\$2,799,222	\$0	\$0	\$0	\$0	\$0	\$0	\$560,137	\$560,137
North Penn SD	\$2,691,435	\$2,691,435	\$0	\$0	\$0	\$0	\$0	\$0	\$2,436,977	\$2,436,977
North Pocono SD	\$968,682	\$968,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Octorara Area SD	\$488,648	\$488,648	\$0	\$0	\$0	\$0	\$0	\$0	\$488,648	\$488,648
Old Forge SD	\$136,060	\$136,060	\$0	\$0	\$0	\$0	\$0	\$0	\$132,461	\$132,461
Oxford Area SD	\$4,181,679	\$4,176,356	\$256,804	\$251,481	\$0	\$0	\$0	\$0	\$1,552,529	\$1,552,529
Palisades SD	\$215,897	\$215,897	\$215,897	\$215,897	\$0	\$0	\$0	\$0	\$0	\$0
Palmyra Area SD	\$1,088,460	\$1,084,346	\$58,069	\$53,955	\$0	\$0	\$0	\$0	\$579,198	\$579,198
Panther Valley SD	\$1,078,688	\$1,078,688	\$137,412	\$137,412	\$0	\$0	\$0	\$0	\$100,876	\$100,876
Pennsbury SD	\$7,304,482	\$7,304,482	\$0	\$0	\$0	\$0	\$0	\$0	\$2,204,862	\$2,204,862
Perkiomen Valley SD	\$2,912,467	\$3,455,400	\$1,193,155	\$1,274,915	\$0	\$0	\$0	\$0	\$60,169	\$521,342
Philipsburg-Osceola Area SD	\$5,320,056	\$4,756,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phoenixville Area SD	\$1,586,048	\$1,586,048	\$0	\$0	\$0	\$0	\$0	\$0	\$967,419	\$967,419
Pleasant Valley SD	\$1,555,559	\$1,544,544	\$421,388	\$410,373	\$0	\$0	\$0	\$0	\$1,131,170	\$1,131,170
Pocono Mountain SD	\$2,148,606	\$2,148,606	\$0	\$0	\$0	\$0	\$0	\$0	\$2,148,606	\$2,148,606

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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
Middletown Area SD	\$0	\$0	\$654,134	\$654,134	\$440,512	\$440,512	\$30,261	\$30,261	\$4,903	\$4,903
Mifflin County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mount Carmel Area SD	\$0	\$0	\$869,754	\$869,754	\$289,951	\$289,951	\$0	\$0	\$0	\$0
Mount Union Area SD	\$122,436	\$122,436	\$264,353	\$264,353	\$157,584	\$157,584	\$27,549	\$27,549	\$0	\$0
Mt Lebanon SD	\$0	\$0	\$222,970	\$222,970	\$1,406,966	\$1,406,966	\$0	\$0	\$0	\$0
Nazareth Area SD	\$0	\$0	\$2,376,753	\$2,376,753	\$0	\$0	\$0	\$0	\$0	\$0
Neshaminy SD	\$0	\$0	\$3,023,485	\$3,023,485	\$2,013,142	\$2,013,142	\$0	\$0	\$0	\$0
New Hope-Solebury SD	\$0	\$0	\$1,317,369	\$1,317,369	\$737,477	\$737,477	\$4,159	\$4,159	\$7,329	\$7,329
Newport SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Norristown Area SD	\$0	\$0	\$2,239,085	\$2,239,085	\$0	\$0	\$0	\$0	\$0	\$0
North Penn SD	\$0	\$0	\$0	\$0	\$0	\$0	\$254,458	\$254,458	\$0	\$0
North Pocono SD	\$0	\$0	\$593,729	\$593,729	\$374,953	\$374,953	\$0	\$0	\$0	\$0
Octorara Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Old Forge SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,599	\$3,599
Oxford Area SD	\$0	\$0	\$1,834,560	\$1,834,560	\$346,071	\$346,071	\$191,715	\$191,715	\$0	\$0
Palisades SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Palmyra Area SD	\$0	\$0	\$451,193	\$451,193	\$0	\$0	\$0	\$0	\$0	\$0
Panther Valley SD	\$0	\$0	\$468,600	\$468,600	\$333,354	\$333,354	\$0	\$0	\$38,446	\$38,446
Pennsbury SD	\$0	\$0	\$5,011,361	\$5,011,361	\$0	\$0	\$0	\$0	\$88,259	\$88,259
Perkiomen Valley SD	\$0	\$0	\$1,595,095	\$1,595,095	\$0	\$0	\$0	\$0	\$64,048	\$64,048
Philipsburg-Osceola Area SD	\$0	\$0	\$4,439,234	\$4,439,234	\$563,789	\$0	\$283,317	\$283,317	\$33,716	\$33,716
Phoenixville Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$595,064	\$595,064	\$23,565	\$23,565
Pleasant Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,001	\$3,001
Pocono Mountain SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Electoral Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Radnor Township SD	\$1,948,130	\$2,139,842	\$129,649	\$321,361	\$0	\$0	\$0	\$0	\$622,371	\$622,371
Red Lion Area SD	\$1,337,380	\$1,336,570	\$1,083,823	\$1,083,013	\$0	\$0	\$0	\$0	\$184,640	\$184,640
Rockwood Area SD	\$150,795	\$150,795	\$0	\$0	\$0	\$0	\$0	\$0	\$23,276	\$23,276
Rose Tree Media SD	\$1,328,004	\$1,340,127	\$656,877	\$669,000	\$0	\$0	\$0	\$0	\$671,127	\$671,127
Saint Clair Area SD	\$422,241	\$422,241	\$0	\$0	\$0	\$0	\$0	\$0	\$193,537	\$193,537
Schuylkill Valley SD	\$350,396	\$350,396	\$0	\$0	\$0	\$0	\$0	\$0	\$343,208	\$343,208
Selinsgrove Area SD	\$491,385	\$519,928	\$385,900	\$414,443	\$0	\$0	\$0	\$0	\$0	\$0
Shikellamy SD	\$555,908	\$555,908	\$0	\$0	\$0	\$0	\$0	\$0	\$444,977	\$444,977
Solanco SD	\$675,029	\$675,029	\$0	\$0	\$0	\$0	\$0	\$0	\$599,174	\$599,174
South Fayette Township SD	\$1,292,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142,239	\$0
Southern Tioga SD	\$817,829	\$973,081	\$23,423	\$23,012	\$0	\$0	\$0	\$0	\$182,688	\$338,351
Spring Grove Area SD	\$444,431	\$490,061	\$444,431	\$490,061	\$0	\$0	\$0	\$0	\$0	\$0
Springfield SD	\$939,613	\$717,728	\$558,298	\$550,521	\$0	\$0	\$0	\$0	\$381,315	\$167,207
Springfield Township SD	\$560,842	\$560,842	\$518,021	\$518,021	\$0	\$0	\$0	\$0	\$0	\$0
Spring-Ford Area SD	\$2,095,784	\$2,095,784	\$0	\$0	\$0	\$0	\$0	\$0	\$1,152,147	\$1,152,147
Steel Valley SD	\$1,042,049	\$464,411	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042,049	\$464,411
Stroudsburg Area SD	\$3,259,132	\$3,259,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Towanda Area SD	\$777,831	\$777,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tulpehocken Area SD	\$944,110	\$746,528	\$629,118	\$676,651	\$0	\$0	\$0	\$0	\$306,117	\$61,002
Twin Valley SD	\$1,746,600	\$1,740,859	\$235,942	\$230,201	\$0	\$0	\$0	\$0	\$419,235	\$419,235
Unionville-Chadds Ford SD	\$144,771	\$144,771	\$0	\$0	\$0	\$0	\$0	\$0	\$144,771	\$144,771
Upper Dublin SD	\$2,713,761	\$2,713,761	\$378,251	\$378,251	\$1,401,707	\$1,401,707	\$0	\$0	\$933,803	\$933,803
Upper Moreland Township SD	\$3,550,565	\$3,553,706	\$2,528,077	\$2,531,218	\$0	\$0	\$0	\$0	\$30,848	\$30,848
Upper Perkiomen SD	\$1,301,655	\$1,144,440	\$872,247	\$715,032	\$0	\$0	\$0	\$0	\$136,109	\$136,109

* Except for the four school districts not eligible, differences between amounts requested and approved result from data corrections discussed with school district at time of review.

Table 5
Referendum Exceptions for School Year 2008-2009
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
Radnor Township SD	\$0	\$0	\$1,194,564	\$1,194,564	\$0	\$0	\$1,546	\$1,546	\$0	\$0
Red Lion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$68,917	\$68,917	\$0	\$0
Rockwood Area SD	\$0	\$0	\$0	\$0	\$127,519	\$127,519	\$0	\$0	\$0	\$0
Rose Tree Media SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Saint Clair Area SD	\$0	\$0	\$0	\$0	\$142,159	\$142,159	\$86,545	\$86,545	\$0	\$0
Schuylkill Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,188	\$7,188
Selinsgrove Area SD	\$0	\$0	\$0	\$0	\$105,485	\$105,485	\$0	\$0	\$0	\$0
Shikellamy SD	\$0	\$0	\$0	\$0	\$109,017	\$109,017	\$0	\$0	\$1,914	\$1,914
Solanco SD	\$0	\$0	\$0	\$0	\$0	\$0	\$75,855	\$75,855	\$0	\$0
South Fayette Township SD	\$0	\$0	\$1,108,314	\$0	\$0	\$0	\$0	\$0	\$42,293	\$0
Southern Tioga SD	\$0	\$0	\$0	\$0	\$611,718	\$611,718	\$0	\$0	\$0	\$0
Spring Grove Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Springfield SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Springfield Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$39,809	\$39,809	\$3,012	\$3,012
Spring-Ford Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$943,637	\$943,637	\$0	\$0
Steel Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stroudsburg Area SD	\$0	\$0	\$3,259,132	\$3,259,132	\$0	\$0	\$0	\$0	\$0	\$0
Towanda Area SD	\$0	\$0	\$537,678	\$537,678	\$240,153	\$240,153	\$0	\$0	\$0	\$0
Tulpehocken Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,875	\$8,875
Twin Valley SD	\$0	\$0	\$1,091,423	\$1,091,423	\$0	\$0	\$0	\$0	\$0	\$0
Unionville-Chadds Ford SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Upper Dublin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Upper Moreland Township SD	\$0	\$0	\$602,861	\$602,861	\$385,501	\$385,501	\$0	\$0	\$3,278	\$3,278
Upper Perkiomen SD	\$0	\$0	\$0	\$0	\$0	\$0	\$293,299	\$293,299	\$0	\$0

* Except for the four school districts not eligible, differences between amounts requested and approved result from data corrections discussed with school district at time of review.

Table 5
Referendum Exceptions for School Year 2008-2009
Sought From and Approved By Pennsylvania Department of Education

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Electoral Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Valley Grove SD	\$104,520	\$104,520	\$104,520	\$104,520	\$0	\$0	\$0	\$0	\$0	\$0
Wallingford-Swarthmore SD	\$3,384,870	\$3,371,733	\$930,148	\$917,011	\$0	\$0	\$0	\$0	\$265,648	\$265,648
Weatherly Area SD	\$273,181	\$273,181	\$0	\$0	\$0	\$0	\$0	\$0	\$273,181	\$273,181
West Chester Area SD	\$2,899,533	\$2,899,532	\$2,371,187	\$2,371,186	\$0	\$0	\$0	\$0	\$0	\$0
Whitehall-Coplay SD	\$866,953	\$877,008	\$0	\$0	\$0	\$0	\$368,260	\$378,315	\$366,665	\$366,665
Wilson SD	\$1,569,943	\$1,569,943	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108,353	\$1,108,353
Wyomissing Area SD	\$623,167	\$433,826	\$0	\$0	\$0	\$0	\$0	\$0	\$595,635	\$406,294
York City SD	\$3,784,926	\$3,784,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
York Suburban SD	\$503,132	\$503,132	\$0	\$0	\$0	\$0	\$0	\$0	\$503,132	\$503,132
Yough SD	\$327,384	\$327,384	\$0	\$0	\$0	\$0	\$0	\$0	\$223,651	\$223,651

\$152,778,611	\$143,189,572	\$33,652,242	\$32,726,960	\$1,401,707	\$1,401,707	\$368,260	\$378,315	\$45,846,648	\$39,186,626
106	102	44	43	1	1	1	1	78	75

* Except for the four school districts not eligible, differences between amounts requested and approved result from data corrections discussed with school district at time of review.

Table 5
Referendum Exceptions for School Year 2008-2009
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
Valley Grove SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wallingford-Swarthmore SD	\$0	\$0	\$1,871,764	\$1,871,764	\$0	\$0	\$291,790	\$291,790	\$25,520	\$25,520
Weatherly Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
West Chester Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$528,346	\$528,346	\$0	\$0
Whitehall-Coplay SD	\$0	\$0	\$132,028	\$132,028	\$0	\$0	\$0	\$0	\$0	\$0
Wilson SD	\$0	\$0	\$0	\$0	\$0	\$0	\$436,764	\$436,764	\$24,826	\$24,826
Wyomissing Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,532	\$27,532
York City SD	\$0	\$0	\$0	\$0	\$3,784,926	\$3,784,926	\$0	\$0	\$0	\$0
York Suburban SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yough SD	\$0	\$0	\$16,453	\$16,453	\$0	\$0	\$41,494	\$41,494	\$45,786	\$45,786
	\$122,436	\$122,436	\$46,512,472	\$45,404,158	\$18,559,907	\$17,996,118	\$5,387,881	\$5,108,708	\$927,058	\$864,544
	1	1	38	37	32	31	27	26	27	24

* Except for the four school districts not eligible, differences between amounts requested and approved result from data corrections discussed with school district at time of review.

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Allegheny Valley SD	1.3050	\$713,267	0.60%	0.1419	\$79,514
Armstrong SD	7.8600	\$3,960,330	7.10%	4.4488	\$2,171,826
<i>Armstrong County</i>	7.8600	\$3,960,330	7.10%	4.4488	\$2,171,826
<i>Indiana County</i>	13.7600	\$85,145	4.60%	6.2258	
Bensalem Township SD	8.0900	\$4,502,028	1.90%	2.5460	\$1,455,874
Bermudian Springs SD	5.0541	\$1,156,438	3.80%	1.5548	\$337,758
Bristol Borough SD	11.1400	\$843,959	3.50%	4.4140	\$330,923
Burrell SD	5.8000	\$884,163	1.60%	1.3141	\$193,015
Camp Hill SD	1.1200	\$677,262	1.70%	0.2409	\$147,545
Centennial SD	6.5000	\$3,636,610	2.50%	2.4762	\$1,284,666
Central Columbia SD	3.5200	\$938,675	1.80%	0.6401	\$456,031
Chambersburg Area SD	5.5700	\$4,893,280	1.80%	1.4938	\$935,919
Cheltenham Township SD	3.1022	\$5,671,819	0.70%	0.2695	\$509,052
Chestnut Ridge SD	6.1000	\$474,198	5.90%	3.1453	\$244,695
Columbia Borough SD	2.1300	\$677,668	3.60%	0.8285	\$267,384
Council Rock SD	5.2800	\$7,940,805	0.80%	0.8158	\$996,250
Crawford Central SD	4.0100	\$1,592,794	3.20%	1.4762	\$599,704
<i>Crawford County</i>	4.0100	\$1,592,794	3.20%	1.4762	\$599,704
<i>Mercer County</i>	6.9400	\$44,251	3.30%	2.5912	
Dallastown Area SD	1.0400	\$4,190,939	0.00%	0.0099	\$26,756
Deer Lakes SD	2.7399	\$1,776,681	2.90%	0.7718	\$500,647

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
East Stroudsburg Area SD					
<i>Monroe County</i>	11.0400	\$5,393,257	1.80%	2.7012	\$1,620,254
<i>Pike County</i>	9.1400	\$1,836,477	2.40%	2.7674	
Eastern Lancaster County SD	0.8255	\$1,587,939	2.40%	0.2955	\$562,303
Eastern Lebanon County SD	5.9800	\$1,322,114	2.30%	2.1454	\$393,552
Easton Area SD					
<i>Bucks County</i>	18.1470	\$2,639	6.60%	10.3309	\$2,376,076
<i>Northampton County</i>	4.1410	\$7,820,258	3.30%	1.6149	
Ellwood City Area SD	2.0000	\$882,446	7.80%	1.1773	\$502,517
Exeter Township SD	2.0070	\$3,190,810	1.90%	0.5397	\$706,525
Fannett-Metal SD					
<i>Franklin County</i>	5.2000	\$171,315	1.50%	0.9909	\$30,152
<i>Perry County</i>	0.5000	\$5,380	0.00%	0.0000	
Fleetwood Area SD	1.8900	\$1,522,387	1.50%	0.4076	\$319,092
Forest Area SD					
<i>Elk County</i>	1.6300	\$17,065	0.00%	0.0000	
<i>Forest County</i>	8.7900	\$523,737	1.00%	0.6449	\$41,481
<i>Venango County</i>	1.3800	\$51,818	0.70%	0.0739	
Gettysburg Area SD	3.4900	\$2,140,020	0.90%	0.3568	\$219,792
Governor Mifflin SD	1.3000	\$2,655,061	1.50%	0.3496	\$543,369
Haverford Township SD	1.0460	\$3,012,027	0.60%	0.1214	\$344,770

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Hazleton Area SD					
<i>Carbon County</i>	2.6490	\$122,476	2.80%	0.8919	
<i>Luzerne County</i>	24.8800	\$4,110,860	7.10%	14.2347	
<i>Schuylkill County</i>	3.1200	\$486,056	2.40%	0.9355	\$2,523,206
Hempfield SD	1.1933	\$4,475,724	2.20%	0.3804	\$1,298,721
Homer-Center SD	13.6000	\$666,146	7.40%	7.9270	\$351,694
Juniata Valley SD	18.2679	\$535,394	7.30%	5.9080	\$168,594
Kennett Consolidated SD	1.1900	\$3,099,642	1.00%	0.2242	\$448,861
Kutztown Area SD	1.9340	\$1,548,100	1.20%	0.3399	\$212,431
Lackawanna Trail SD					
<i>Lackawanna County</i>	9.8100	\$416,266	2.20%	2.7778	\$80,364
<i>Wyoming County</i>	3.4500	\$309,473	0.00%	0.0000	
Lakeland SD	17.0000	\$1,248,615	8.30%	7.6500	\$595,410
Lancaster SD	1.5071	\$3,821,803	0.30%	0.0726	\$172,742
Lebanon SD	8.8900	\$1,045,642	1.80%	2.0518	\$248,247
Lewisburg Area SD	1.2000	\$1,701,942	4.40%	0.6254	\$570,650
Line Mountain SD	12.8000	\$856,998	14.00%	9.4490	\$633,043
Lower Merion SD	1.2000	\$9,182,076	1.80%	0.3694	\$2,774,739
Lower Moreland Township SD	2.1223	\$2,207,579	4.00%	1.0612	\$1,067,124
Mahanoy Area SD	5.0000	\$492,438	4.50%	2.1620	\$156,791
Marion Center Area SD	6.6500	\$350,943	0.60%	0.6008	\$30,519
Middletown Area SD	1.9762	\$1,678,515	4.50%	0.9340	\$793,307

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Mifflin County SD	2.5350	\$1,953,560	3.50%	0.9726	\$694,032
Mount Carmel Area SD					
<i>Columbia County</i>	14.8000	\$1,295	33.10%	13.1520	\$938,342
<i>Northumberland County</i>	17.9100	\$1,055,369	33.00%	15.9129	
Mount Union Area SD					
<i>Huntingdon County</i>	24.2000	\$755,111	16.60%	11.6119	\$571,922
<i>Mifflin County</i>	8.9000	\$377,028	20.30%	4.7424	
Mt Lebanon SD	1.1900	\$2,482,335	0.60%	0.1534	\$311,174
Nazareth Area SD	2.4800	\$2,919,505	0.70%	0.3028	\$255,247
Neshaminy SD	10.6000	\$8,203,462	2.80%	4.3388	\$3,357,848
New Hope-Solebury SD	6.7500	\$2,262,978	4.60%	3.5895	\$1,071,099
Newport SD	1.0900	\$813,759	1.80%	0.2573	\$84,855
Norristown Area SD	2.6480	\$7,143,033	3.70%	1.0972	\$2,799,222
North Penn SD					
<i>Bucks County</i>	0.4751	\$14,106	0.00%	0.0000	\$638,550
<i>Montgomery County</i>	0.9622	\$8,267,088	0.50%	0.0966	
North Pocono SD					
<i>Lackawanna County</i>	8.8000	\$1,206,317	3.40%	3.4876	\$539,532
<i>Wayne County</i>	0.7000	\$234,614	0.00%	0.0000	
Octorara Area SD					
<i>Chester County</i>	0.8110	\$1,372,973	0.00%	0.0000	\$87,615
<i>Lancaster County</i>	1.8186	\$406,695	1.40%	0.4007	

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Old Forge SD	15.9600	\$741,895	2.60%	3.0980	\$136,060
Oxford Area SD	3.5273	\$4,103,392	7.30%	2.0933	\$2,228,466
Palisades SD	10.3690	\$2,893,026	0.80%	0.8835	\$215,897
Palmyra Area SD	7.0000	\$2,076,849	2.90%	2.6320	\$583,574
Panther Valley SD					
<i>Carbon County</i>	10.4900	\$1,459,758	12.90%	7.4577	\$1,011,186
<i>Schuylkill County</i>	6.2400	\$181,042	5.90%	3.1719	
Pennsbury SD	12.8600	\$11,031,477	4.40%	6.7264	\$5,769,995
Perkiomen Valley SD	1.8600	\$4,400,769	2.80%	0.7512	\$1,480,846
Philipsburg-Osceola Area SD					
<i>Centre County</i>	2.2958	\$235,481	0.00%	0.0000	\$95
<i>Clearfield County</i>	6.6000	\$215,045	0.00%	0.0029	
Phoenixville Area SD	1.8100	\$4,101,382	2.80%	0.7347	\$1,417,284
Pleasant Valley SD	15.9100	\$5,528,878	3.50%	4.9768	\$2,428,486
Pocono Mountain SD	8.5100	\$10,959,471	1.00%	1.2356	\$1,088,143
Radnor Township SD	1.2659	\$3,383,900	2.50%	0.4811	\$1,460,611
Red Lion Area SD	4.5600	\$9,597,754	3.00%	0.6973	\$1,336,570
Rockwood Area SD	5.3500	\$1,053,021	3.30%	0.7801	\$150,795
Rose Tree Media SD	1.0800	\$3,448,591	1.00%	0.2107	\$586,001
Saint Clair Area SD	9.0600	\$996,542	13.10%	4.0320	\$422,241
Schuylkill Valley SD	1.5500	\$1,552,529	1.70%	0.4133	\$454,403

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Selinsgrove Area SD	4.9200	\$1,204,059	3.90%	2.1178	\$488,415
Shikellamy SD	9.5000	\$1,631,134	4.50%	3.2375	\$555,908
Solanco SD	0.5882	\$1,279,797	1.00%	0.0996	\$166,638
Southern Tioga SD					
<i>Lycoming County</i>	1.0265	\$77,437	1.60%	0.2177	\$67,229
<i>Tioga County</i>	0.9469	\$593,398	0.80%	0.1094	
Spring Grove Area SD	1.2700	\$3,046,232	1.60%	0.2896	\$426,349
Springfield SD	1.4170	\$2,398,751	1.40%	0.3649	\$617,717
Springfield Township SD	1.5780	\$1,979,478	1.70%	0.4566	\$560,842
Spring-Ford Area SD					
<i>Chester County</i>	1.2200	\$134,993	1.30%	0.2842	\$965,465
<i>Montgomery County</i>	1.2200	\$6,686,326	1.30%	0.2842	
Steel Valley SD	1.8370	\$1,048,340	2.30%	0.5220	\$304,807
Stroudsburg Area SD	7.9900	\$3,756,297	0.50%	0.6593	\$250,974
Towanda Area SD	4.9400	\$847,909	6.70%	2.7392	\$514,469
Tulpehocken Area SD	1.8300	\$1,152,481	1.50%	0.4094	\$223,355
Twin Valley SD					
<i>Berks County</i>	0.8000	\$1,239,355	5.00%	0.9957	\$1,500,587
<i>Chester County</i>	1.0000	\$1,083,257	5.90%	1.2174	
Unionville-Chadds Ford SD					
<i>Chester County</i>	0.9600	\$2,954,634	0.00%	0.0110	\$130,872
<i>Delaware County</i>	1.1100	\$717,889	1.10%	0.2287	

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2008-2009
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
Upper Dublin SD	1.8675	\$4,065,519	4.20%	0.9475	\$2,069,875
Upper Moreland Township SD	2.9100	\$4,104,952	8.00%	1.9561	\$2,772,863
Upper Perkiomen SD					
<i>Berks County</i>	2.1880	\$269,370	4.70%	1.0873	\$911,047
<i>Montgomery County</i>	1.8190	\$1,973,304	3.80%	0.7943	
Valley Grove SD	1.4239	\$311,869	4.00%	0.4896	\$104,520
Wallingford-Swarthmore SD	2.1800	\$3,301,126	2.00%	0.7012	\$919,995
Weatherly Area SD	2.5430	\$387,057	0.50%	0.2192	\$27,167
West Chester Area SD					
<i>Chester County</i>	1.0600	\$9,077,419	2.20%	0.3653	\$2,808,606
<i>Delaware County</i>	0.7500	\$583,684	1.60%	0.2124	
Whitehall-Coplay SD	3.8500	\$2,823,067	2.90%	1.2283	\$877,008
Wilson SD	1.4200	\$4,595,576	3.00%	0.6038	\$1,496,419
Wyomissing Area SD	2.0900	\$1,773,507	2.00%	0.5426	\$433,826
York City SD	3.1600	\$2,716,727	3.40%	1.1218	\$985,243
York Suburban SD	1.2210	\$2,591,021	1.60%	0.2968	\$503,132
Yough SD	7.5200	\$708,849	3.60%	2.8290	\$327,384

Appendix A

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-23 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

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

I. LIST ALL ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE *EFFECTIVE DATE* (as follows):

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

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

II. LIST ALL REFINANCING ISSUES, NOTES AND LOANS INCURRED ON OR AFTER THE *EFFECTIVE DATE* THAT REFINANCED ANY ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE THE *EFFECTIVE DATE*

					Total
(a.1) Bond issue, note or loan and Year Issued					
(a.2) Original or Refinancing					
(a.3) If Refinancing on a.2, list bond issue, note or loan refinanced					
(b) PDE lease number for line a.1 (if applicable)					
(c) Bond issue/note/loan principal amount for line a.1					\$0
(d) Date line a.1 incurred (mm/dd/yy)					
1. Latest date before <i>effective date</i>					
2. Earliest date on or after <i>effective date</i>					
(e) Date line a.1 issued (mm/dd/yy)					
(f) Principal for line a.1 incurred before <i>effective date</i> as % of Total					
1. Principal incurred before <i>effective date</i>					
2. Principal incurred on or after <i>effective date</i>					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
(g) Refinanced indebtedness incurred before <i>effective date</i>					
1. Principal refinanced on indebtedness incurred before <i>effective date</i>					
2. Principal refinanced on indebtedness incurred on or after <i>effective date</i>					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred before <i>effective date</i> as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
(h) Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
(i) Refinanced indebtedness incurred before <i>effective date</i> as % of total minus Principal on indebtedness incurred after <i>effective date</i> as % of total x Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
(j) Percentage assigned to indebtedness incurred before <i>effective date</i> (f.4 + i), maximum 100%; if a.2 = Original, I = 0%	0.00%	0.00%	0.00%	0.00%	

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

I. LIST ALL ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE *EFFECTIVE DATE* (as follows):

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

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

II. LIST ALL REFINANCING ISSUES, NOTES AND LOANS INCURRED ON OR AFTER THE *EFFECTIVE DATE* THAT REFINANCED ANY ISSUES, NOTES AND LOANS WITH ANY INDEBTEDNESS INCURRED BEFORE THE *EFFECTIVE DATE*

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

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

Does Not Qualify

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

School Construction: Electoral Debt Incurred Under 53 Pa.C.S. Pt. VII Subpart B

Referendum Exception Worksheet

333(f)(2)(iii)(B)

School District Name

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

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

					Total
(a.1) Bond issue, note or loan and Year Issued					
(a.2) Original or Refinancing					
(a.3) If Refinancing on a.2, list bond issue, note or loan refinanced					
(b) PDE lease number for line a.1 (if applicable)					
(c) Bond issue/note/loan principal amount for line a.1					\$0
(d) Date line a.1 incurred (mm/dd/yy)					
(e) Date line a.1 issued (mm/dd/yy)					
(f) Principal for line a.1 as % of Total					
1. Principal incurred for electoral debt					
2. Principal incurred for non-electoral debt					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
(g) Refinanced indebtedness incurred for electoral debt					
1. Principal refinanced on electoral debt					
2. Principal refinanced on non-electoral debt					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred for electoral debt as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
(h) Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
(i) Refinanced indebtedness for electoral debt as % of total minus Principal on indebtedness non-electoral debt as % of total x Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
(j) Percentage assigned to indebtedness incurred for electoral debt ((f.4 + i), maximum 100%; if a.2 = Original, I = 0%)	0.00%	0.00%	0.00%	0.00%	

School Construction: Electoral Debt Incurred Under 53 Pa.C.S. Pt. VII Subpart B

Referendum Exception Worksheet

333(f)(2)(iii)(B)

School District Name

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

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

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

Allowable Exception: School Construction: Electoral Debt (53 Pa.C.S. Pt. VII Subpt. B) (y > \$0):

Does Not Qualify

* 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

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

**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"/>
Date PlanCon Part F or PDE-3074 Approved	<input type="text"/>
(a) 1. Total architectural area (square feet)	<input type="text"/>
2. less: natatorium	<input type="text"/>
3. less: district administration office	<input type="text"/>
4. less: daycare/pre-school (non-academic)	<input type="text"/>
5. less: non-district use (health clinic, public library, etc.)	<input type="text"/>
6. Sum of a.2 through a.5	0
7. Academic architectural area (a.1 - a.6)	0
(b) 1. Academic elementary school building – architectural area	<input type="text"/>
2. Academic elementary cost per square foot	<input type="text"/>
3. Academic elementary calculated cost (b.1 * b.2)	\$0
(c) 1. Academic secondary school building: architectural area	<input type="text"/>
2. Academic secondary cost per square foot	<input type="text"/>
3. Academic secondary calculated cost (c.1 * c.2)	\$0
(d) Construction cost average for academic building (b.3 + c.3)	\$0
(e) 60% of construction cost average for academic building (d * 0.6)	\$0
(f) Total project cost (structure, movable fixtures & equipment, architect fees, site acquisition, financing and other project-related costs)	<input type="text"/>
(g) Costs for academic school building	
1. Structure costs	<input type="text"/>
<i>(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)</i>	
<u>Construction costs ineligible for academic school building exception</u>	
2. less: natatorium	<input type="text"/>
3. less: district administration office	<input type="text"/>
4. less: day care/pre-school (non-academic)	<input type="text"/>
5. less: non-district use (health clinic, public library, etc.)	<input type="text"/>
6. less: site development (including but not limited to parking, playgrounds, fieldhouse, athletic stadium, athletic fields, lighting equipment and apparatus)	<input type="text"/>
7. less: builder's risk insurance (if not included in primes) and OCIP on the ineligible costs	<input type="text"/>
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

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

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"/>	
(h) 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
(i) Sanitary sewage disposal (if not included in costs reported in line g above)	<input type="text"/>	
(j) Builder's risk insurance and OCIP on sanitary sewage disposal (if not reported in line g or i above)	<input type="text"/>	
(k) Architect/engineer fees on sanitary sewage disposal (if not included in fees reported in line h above)	<input type="text"/>	
(l) Net costs (g.9 + h.3 + i + j + k)		\$0
(m) Lesser of 60% of construction cost average (line e) or net costs (line l)		\$0
(n) 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

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

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

--

Bond Issue, Note or Loan and Year Issued

(z) **Current Year** total principal and interest payments *

(aa) Reimbursable percentage (if applicable)

(bb) Applicable aid ratio (greater of MV AR, CARF or density)

(cc) Estimated state share (z * aa * bb)

(dd) Estimated local share attributable to project ((z - cc) * y)

(ee) Total nonrecurring revenue applied to debt service payments
(not included in lines n.2 or n.3)

(ff) Estimated local share of payments from recurring revenues (dd - ee)

(gg) **Next Year** total principal and interest payments *

(hh) Reimbursable percentage (if applicable)

(ii) Applicable aid ratio (greater of MV AR, CARF or density)

(jj) Estimated state share (gg * hh * ii)

(kk) Estimated local share attributable to project ((gg - jj) * y)

(ll) Total nonrecurring revenue applied to debt service payment
(not included in lines n.2 or n.3)

(mm) Estimated local share of payments from recurring revenues (kk - ll)

(nn) **Next Year** local share minus **Current Year** local share (mm - ff)

(oo) Amount of project financed (Total (t.4 + (x * r.3)))

(pp) Maximum academic school construction project cost available for exception (lesser of line m or line n.4)

(qq) Maximum project cost as % of amount of project financed from issue/note/loan, not to exceed 100% (pp ÷ oo, maximum 100%)

(rr) Estimated local share of project allowable for exception (Local Share of Project, Total * qq)

	0.0000	0.0000	0.0000	0.0000		
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
	0.0000	0.0000	0.0000	0.0000		
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

0.00%

\$0

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

Does Not Qualify

* 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

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

**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"/>
(a) Total project cost (structure, movable fixtures & equipment, architect/engineer fees, site acquisition, financing and other project-related costs)	<input type="text"/>
(b) Nonconstruction costs ineligible for exception	
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
(c.1) Maximum allowable project cost for Next Year (see Referendum Exception Guidelines).	<input type="text"/>
(c.2) Lesser of construction costs (line b.6) or Maximum cost	\$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 CURRENT YEAR OR NEXT YEAR.

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

(d.1) Bond Issue, Note or Loan and Year Issued	<input type="text"/>	Total				
(d.2) Original or Refinancing	<input type="text"/>					
(d.3) If refinancing on line d.2, enter issue/note/loan refinanced	<input type="text"/>					
(d.4) Bond issue/note/loan principal amount for line d.1	<input type="text"/>					
(e) PDE Lease Number assigned to issue/note/loan on line d.1 (if applicable)	<input type="text"/>					
(f) 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"/>					
(g) Principal incurred on or after <i>effective date</i> as % of Total						
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%	
(h) Date indebtedness issued (mm/dd/yy)	<input type="text"/>					
(i) 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 ÷ i.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

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

**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.

						Total
Bond Issue, Note or Loan and Year Issued						
(j) 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%	
(k) 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%	
(l) 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%	
(m) 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%	
(n) 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

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

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

						Total
Bond Issue, Note or Loan and Year Issued						
(o) Current Year total principal and interest payments *						\$0
(p) Reimbursable percentage (if applicable)						
(q) Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
(r) Estimated state share (o * p * q)	\$0	\$0	\$0	\$0	\$0	\$0
(s) Estimated local share attributable to project ((o - r) * n)	\$0	\$0	\$0	\$0	\$0	\$0
(t) Total nonrecurring revenue applied to debt service payments						\$0
(u) Estimated local share of payments from recurring revenues (s - t)	\$0	\$0	\$0	\$0	\$0	\$0
(v) Next Year total principal and interest payments *						\$0
(w) Reimbursable percentage (if applicable)						
(x) Applicable aid ratio (greater of MV AR, CARF or density)		0.0000	0.0000	0.0000	0.0000	
(y) Estimated state share (v * w * x)	\$0	\$0	\$0	\$0	\$0	\$0
(z) Estimated local share attributable to project ((v - y) * n)	\$0	\$0	\$0	\$0	\$0	\$0
(aa) Total nonrecurring revenue applied to debt service payments						\$0
(bb) Estimated local share of payments from recurring revenues (z - aa)	\$0	\$0	\$0	\$0	\$0	\$0
(cc) Next Year local share minus Current Year local share (bb - u)	\$0	\$0	\$0	\$0	\$0	\$0
(dd) Amount of project financed (Total (i.4 + (m * g.3)))						\$0
(ee) Maximum nonacademic school construction project cost available for exception (line c.2)						\$0
(ff) Maximum project cost as % of amount of project financed from issue/note/loan, not to exceed 100% (ee ÷ dd, maximum 100%)						0.00%
(gg) Estimated local share of project allowable for exception (cc Total * ff)						\$0

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

Does Not Qualify

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

Special Education Expenditures

Referendum Exception Worksheet

333(f)(2)(v)

Enter School District Name

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

(a.1) Expenditure Function & Description for Special Education (General Fund Only)

1200 - Special Education Instruction
 less: 1243 - Gifted Support
 Special Education Instruction for Students with Disabilities

Amount for
AFR Year -1

Amount for
AFR Year

\$0.00		\$0.00

(a.2)

2120 - Guidance Services
 2140 - Psychological Services
 2150 - Speech Pathology and Audiology Services
 2160 - Social Work Services
 2260 - Instruction and Curriculum Development Services
 2350 - Legal Services
 2420 - Medical Services
 2440 - Nursing Services
 2700 - Student Transportation Services
 Special Education Services for Students with Disabilities

\$0.00		\$0.00

Total Special Education Expenditures (a.1 + a.2)

\$0.00 \$0.00

(b) School District's Index for Next Year

(c) Index multiplied by AFR Year -1 Special Education Expenditures:

\$0.00

(d) AFR Year Expenditures minus AFR Year -1 Expenditures:

\$0.00

Allowable Exception: Special Education Expenditures (d - c):

Does Not Qualify

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

School District Name

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

(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 AFR Year

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

School Improvement Grant for AFR Year

Accountability Block Grant for AFR Year

Educational Assistance Program Funding for AFR Year

_____ for AFR Year

_____ for AFR Year

_____ for AFR Year

Total

\$0.00

(d) Costs minus allocations (b - c):

\$0.00

Allowable Exception: School Improvement Plan (d):

Does Not Qualify

Maintenance of Local Tax Revenue or Actual Instruction Expense per ADM

Referendum Exception Worksheet

333(f)(2)(vii)

School District Name

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

Maintenance of Local Tax Revenue per ADM

	Percent Increase in ADM from AFR Year -3 to AFR Year	0.00%
(c)	AFR Year -1 Local Tax Revenue per ADM (b.1 total ÷ a.2):	\$0.00
(d)	AFR Year Local Tax Revenue per ADM (b.1 total ÷ a.3):	\$0.00
(e)	AFR Year -1 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):	<i>Does Not Qualify</i>

OR

Maintenance of Actual Instruction Expense per ADM

(h)	AFR Year -1 AIE per ADM (b.2 ÷ a.2)	\$0.00
(i)	AFR Year AIE per ADM (b.2 ÷ a.3)	\$0.00
(j)	AFR Year -1 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):	<i>Does Not Qualify</i>

Allowable Exception:

Does Not Qualify

Maintenance of Selected Revenue Sources

Referendum Exception Worksheet

333(f)(2)(viii)

School District Name

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

	Amount for AFR Year -1	Amount for AFR Year
(a.1) Selected Revenue Sources		
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)		
Total	\$0.00	\$0.00

(a.2) School District's Index for Next Year

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

(c) Line b minus line a, AFR Year Selected Revenue Sources total: \$0.00

Allowable Exception: Maintenance of Selected Revenue Sources (c):

Does Not Qualify

Health Care-Related Benefits

Referendum Exception Worksheet

333(f)(2)(ix)

School District Name

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

(d) Current Year Health Care-Related Benefits increased by the Index ($c * (1 + b)$): \$0.00

(e) Line c (total amount for Next Year) minus line d: \$0.00

Allowable Exception: Health Care-Related Benefits (e):

Does Not Qualify

Retirement Contributions
Referendum Exception Worksheet
333(n)

School District Name

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

	Budgeted Amount for Current Year	Budgeted Amount for Next Year
Budgeted School District Share of Payments to PSERS		
(a.1) Expenditure Object 230 - Total		
(a.2) Expenditure Object 230 - Federally Funded Portion		
(a.3) Revenue 7820		
Net Total (a.1 - a.3)	\$0.00	\$0.00

(b) School District's Index for Next Year

(c) Index multiplied by Current Year budgeted school district share of payments to PSERS: \$0

(d) Next Year net budgeted amount minus Current Year net budgeted amount: \$0

Allowable Exception: Retirement Contributions (d - c):

Does Not Qualify