



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

**Report on Referendum Exceptions  
For School Year 2009-2010**

Prepared by:  
Pennsylvania Department of Education  
April 24, 2009

Commonwealth of Pennsylvania  
Edward G. Rendell, Governor

Department of Education  
Gerald L. Zahorchak, Secretary of Education

Office of Administration  
Michael A. Walsh, Deputy Secretary for Administration

Bureau of Budget and Fiscal Management  
Barbara J. Nelson, Acting Director

Division of Subsidy Data and Administration  
Benjamin T. Hanft, Coordinator of Subsidy Administration  
bhanft@state.pa.us

Commonwealth of Pennsylvania  
Department of Education  
333 Market Street  
Harrisburg, PA 17126-0333

April 2009

---

The Pennsylvania Department of Education (PDE) does not discriminate in its educational programs, activities, or employment practices, based on race, color, national origin, sex, sexual orientation, disability, age, religion, ancestry, union membership, or any other legally protected category. Announcement of this policy is in accordance with State law, including the Pennsylvania Human Relations Act, and with Federal law, including Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1967, and the Americans with Disabilities Act of 1990.

The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Complaints regarding discrimination in schools:

Human Relations Representative  
Intake Division  
Pennsylvania Human Relations Commission  
Harrisburg Regional Office (717) 787-9784  
Pittsburgh Regional Office (412) 565-5395  
Philadelphia Regional Office (215) 560-2496

Complaints against a PA Department of Education employee:

Pennsylvania Department of Education  
Equal Employment Opportunity Representative  
Bureau of Personnel  
11<sup>th</sup> Floor, 333 Market Street  
Harrisburg, PA 17126-0333  
Voice Telephone: (717) 787-4417  
Text Telephone TTY: (717) 783-8445  
Fax: (717) 783-9348

Information on accommodations within PA Department of Education for persons with disabilities:

Pennsylvania Department of Education  
Americans with Disabilities Act Coordinator  
Bureau of Human Resources  
11th Floor, 333 Market Street  
Harrisburg, PA 17126-0333  
Voice Telephone: (717) 787-4417  
Text Telephone TTY: (717) 783-8445  
Fax: (717) 783-9348

General questions regarding educational law or issues:

Pennsylvania Department of Education  
School Services Unit  
Director  
5th Floor, 333 Market Street  
Harrisburg, PA 17126-0333  
Voice Telephone: (717) 783-3750  
Text Telephone TTY: (717) 783-8445  
Fax: (717) 783-6802

---

If you have any questions about this report, contact:

Division of Subsidy Data and Administration, 333 Market Street, Harrisburg, PA 17126-0333  
Voice Telephone: (717) 787-5423, Text Telephone TTY: (717) 783-8445, Fax: (717) 772-4106.

## Report on Referendum Exceptions For School Year 2009-2010

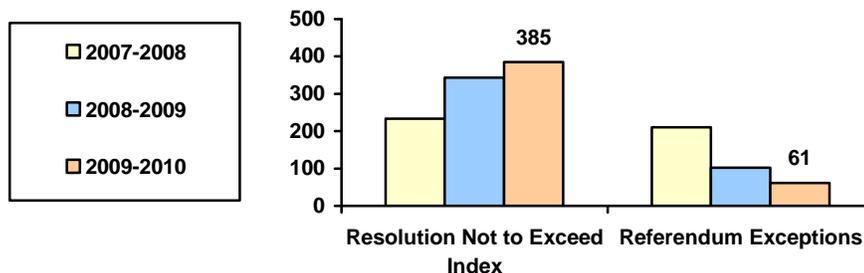
The Taxpayer Relief Act (SS Act 1 of 2006) provides property tax relief for eligible homestead and farmstead owners and imposes taxpayer protections on school district budgets. The Act sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school 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 2009-2010 school year and provides data collected during PDE's review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2008, PDE calculated the index for each school district as required by law. The base index of 4.1% 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 29<sup>th</sup> certifying they would not increase taxes above their index or 2) a preliminary budget by February 18<sup>th</sup>. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2009-2010, 385 school districts adopted a resolution certifying that tax rates would not be increased above their index; 112 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	385
School districts submitting preliminary budgets	112
With real estate tax rates over index	70
With real estate tax rates within index	42
School districts operating on calendar year basis, not included in this report	2
School districts not subject to preliminary budget requirements of Act 1	<u>1</u>
TOTAL NUMBER OF SCHOOL DISTRICTS *	500

\* Beginning with 2009-2010, Center Area SD and Monaca SD merged.

Of the 112 school districts that adopted a preliminary budget, 70 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 42 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 (May 19, 2009).

### **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 2007-2008 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 2006-2007 to 2007-2008. This data was preloaded into RES by PDE. The school district requesting the school improvement plan exception entered 2007-2008 expenditure data in RES. The other referendum exceptions were based on increases projected in the 2009-2010 preliminary budget (school construction, health care-related benefits in pre-existing contracts, and mandated pension obligations); for these, school districts entered 2008-2009 estimated data and 2009-2010 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 31 school districts. The total amount of exceptions approved by PDE was approximately \$1.8 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**

Sixty-one (61) school districts sought and were granted approval for referendum exceptions from PDE.

<u>PDE Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	44
That do not fully cover proposed tax increase in preliminary budget	<u>17</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	61

Of the 70 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 44 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 17 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.)
- 9 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:	70
With approved exceptions that fully cover proposed tax increase	44
With approved exceptions that do not fully cover proposed tax increase	17
Not requesting exceptions	9

If a school district sought referendum exceptions and the value of the exceptions was greater than was needed to balance its preliminary budget, the total value of the exceptions may be used to balance its final budget; however, PDE only approved a tax increase in the amount the school district needed to balance its preliminary 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 2009-2010" 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, 2008-2009 vs 2009-2010," compares data for each referendum exception approved in 2008-2009 and 2009-2010.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2008-2009 vs 2009-2010," compares data for each referendum exception approved in 2008-2009 and 2009-2010.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2009-2010 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 2009-2010 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](http://www.pde.state.pa.us/proptax).

**Table 1**  
**Summary of Referendum Exceptions by Type**  
**For School Year 2009-2010**  
**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>
Special Education Expenditures	31	50.8%	\$18,156,918	21.4%
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	25	41.0%	\$22,020,897	26.0%
School Construction Grandfathered Debt	24	39.3%	\$29,147,447	34.4%
Maintenance of Selected Revenue Sources	24	39.3%	\$11,282,453	13.3%
Health Care-Related Benefits	13	21.3%	\$3,044,422	3.6%
Pension Obligations	6	9.8%	\$409,318	0.5%
School Construction Academic School Construction Project	3	4.9%	\$791,582	0.9%
School Improvement Plan	0	0.0%	\$0	0.0%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
School Construction Nonacademic School Construction Project	0	0.0%	\$0	0.0%
<b>Totals</b>	<b>61</b>	<b>100.0%</b>	<b>\$84,853,037</b>	<b>100.0%</b>

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2008-2009 vs. 2009-2010**  
**Prepared by Pennsylvania Department of Education**

<u>Referendum Exception:</u>	<b>School Districts Approved</b>	
	<u>2008-2009</u>	<u>2009-2010</u>
Special Education Expenditures	78	31
School Construction Grandfathered Debt	44	24
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	38	25
Maintenance of Selected Revenue Sources	31	24
Health Care-Related Benefits	27	13
Pension Obligations	27	6
School Construction Academic School Construction Project	1	3
School Construction Electoral Debt	1	0
School Improvement Plan	1	0
School Construction Nonacademic School Construction Project	0	0
<b>Totals</b>	<b>102</b>	<b>61</b>

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2008-2009 vs. 2009-2010**  
**Prepared by Pennsylvania Department of Education**

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2008-2009</u>	<u>2009-2010</u>		
School Construction Academic School Construction Project	\$378,315	\$791,582	\$413,267	109.2%
Special Education Expenditures	\$39,186,626	\$18,156,918	(\$21,029,708)	(53.7%)
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	\$45,404,158	\$22,020,897	(\$23,383,261)	(51.5%)
Pension Obligations	\$864,544	\$409,318	(\$455,226)	(52.7%)
Health Care-Related Benefits	\$5,108,708	\$3,044,422	(\$2,064,286)	(40.4%)
Maintenance of Selected Revenue Sources	\$17,996,118	\$11,282,453	(\$6,713,665)	(37.3%)
School Construction Grandfathered Debt	\$32,726,960	\$29,147,447	(\$3,579,513)	(10.9%)
School Construction Electoral Debt	\$1,401,707	\$0	(\$1,401,707)	(100.0%)
School Improvement Plan	\$122,436	\$0	(\$122,436)	(100.0%)
School Construction Nonacademic School Construction Project	\$0	\$0	\$0	0.0%
<b>Totals</b>	<b>\$143,189,572</b>	<b>\$84,853,037</b>	<b>(\$58,336,535)</b>	<b>(40.7%)</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2009-2010**  
**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
Annville-Cleona SD	\$125,974	1.3231	1.0711	\$23,945
Bensalem Township SD	\$1,222,894	2.1251	2.1212	\$2,193
Bethlehem Area SD	\$3,096,078			
<i>Lehigh</i>		1.1565	1.1565	
<i>Northampton</i>		1.1565	1.1565	
Bristol Borough SD	\$120,152	1.6400	1.6400	
Centennial SD	\$1,190,285	2.2956	2.2956	
Central Bucks SD	\$1,227,684	0.7195	0.7195	
Cheltenham Township SD	\$3,627,381	2.0168	0.7288	\$2,316,511
Crawford Central SD	\$644,512			
<i>Crawford</i>		1.5771	1.5771	
<i>Mercer</i>		1.4454	1.4454	
East Stroudsburg Area SD	\$2,971,644			
<i>Monroe</i>		7.4821	5.3474	\$859,523
<i>Pike</i>		0.0917	0.0000	
Eastern Lancaster County SD	\$1,233,149	0.6375	0.0578	\$1,121,289
Eastern Lebanon County SD	\$466,093	2.4998	2.4998	
Easton Area SD	\$562,967			
<i>Bucks</i>		0.0000	0.0000	
<i>Northampton</i>		0.3963	0.3963	
Ellwood City Area SD	\$260,865	0.6115	0.6115	
Exeter Township SD	\$304,653	0.2343	0.2343	
Fleetwood Area SD	\$506,277	0.6471	0.6471	
Forest Area SD	\$69,696			
<i>Elk</i>		0.3392	0.3392	
<i>Forest</i>		1.0782	1.0782	
<i>Venango</i>		0.1544	0.1544	
Governor Mifflin SD	\$1,089,948	0.7200	0.6395	\$121,848
Haverford Township SD	\$951,289	0.3329	0.3329	
Homer-Center SD	\$42,322	0.9575	0.9575	

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2009-2010**  
**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
Juniata Valley SD	\$270,902	9.4456	9.4456	
Kutztown Area SD	\$323,810	0.5090	0.4467	\$39,624
Lebanon SD	\$363,423	2.9924	2.9924	
Line Mountain SD	\$352,453	5.2324	2.2974	\$197,662
Lower Merion SD	\$5,598,254	0.7429	0.7429	
Lower Moreland Township SD	\$356,537	0.3474	0.3474	
Mahanoy Area SD	\$244,044	3.3770	3.3770	
Marion Center Area SD	\$126,225	2.4592	2.4592	
Methacton SD	\$1,840,159	0.7635	0.7565	\$16,269
Middletown Area SD	\$379,365	0.4378	0.4378	
Midd-West SD	\$937,061	5.9985	5.9285	\$10,704
Mifflin County SD	\$941,702	1.3184	1.3184	
Mohawk Area SD	\$422,148	1.1090	1.1090	
Mount Union Area SD	\$277,940			
<i>Huntingdon</i>		6.4420	6.4420	
<i>Mifflin</i>		1.5532	1.5532	
Mt Lebanon SD	\$1,130,422	0.5538	0.5538	
Neshaminy SD	\$9,527,446	12.4074	1.5274	\$8,352,291
New Hope-Solebury SD	\$710,181	2.3853	0.6913	\$504,304
North Penn SD	\$1,081,830			
<i>Bucks</i>		0.0000	0.0000	
<i>Montgomery</i>		0.1616	0.1616	
North Pocono SD	\$874,179			
<i>Lackawanna</i>		5.1614	5.1614	
<i>Wayne</i>		0.4407	0.4407	
Oley Valley SD	\$93,330	0.1379	0.1379	
Palisades SD	\$1,409,599	5.7940	2.4021	\$825,198
Palmyra Area SD	\$384,538	1.6758	1.6758	

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2009-2010**  
**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
Panther Valley SD	\$293,407			
<i>Carbon</i>		2.2587	2.2587	
<i>Schuylkill</i>		0.3926	0.3926	
Perkiomen Valley SD	\$1,143,045	0.5792	0.5792	
Pleasant Valley SD	\$3,578,017	11.6530	11.6530	
Pottstown SD	\$645,043	0.8255	0.8255	
Quakertown Community SD	\$860,697	2.1745	2.1745	
Radnor Township SD	\$544,298	0.1792	0.1792	
Red Lion Area SD	\$5,548,591	2.7858	0.1798	\$5,189,028
Rose Tree Media SD	\$1,327,920	0.4722	0.4722	
Salisbury Township SD	\$319,596	0.7542	0.7542	
Solanco SD	\$80,976	0.0482	0.0482	
Springfield Township SD	\$401,731	0.3264	0.1761	\$184,980
Spring-Ford Area SD	\$660,798			
<i>Chester</i>		0.1903	0.1903	
<i>Montgomery</i>		0.1903	0.1903	
Stroudsburg Area SD	\$317,855	0.8285	0.8285	
Turkeyfoot Valley Area SD	\$124,487	2.5647	2.5647	
United SD	\$225,072	5.3200	5.3200	
Upper Moreland Township SD	\$2,440,269	1.7065	0.9975	\$1,012,452
Upper Perkiomen SD	\$2,143,618			
<i>Berks</i>		1.2861	1.2861	
<i>Montgomery</i>		1.9762	1.9762	
West Chester Area SD	\$3,299,782			
<i>Chester</i>		0.4192	0.4192	
<i>Delaware</i>		0.3299	0.3299	
Whitehall-Coplay SD	\$652,638	0.9150	0.0230	\$635,823
Wilson SD	\$965,963	0.3985	0.3985	

**Table 5**  
**Referendum Exceptions for School Year 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Annville-Cleona SD	\$126,296	\$102,029	\$0	\$0	\$0	\$0	\$126,296	\$102,029
Bensalem Township SD	\$1,220,701	\$1,220,701	\$0	\$0	\$0	\$0	\$1,083,422	\$1,083,422
Bethlehem Area SD	\$5,318,965	\$5,304,882	\$2,617,645	\$2,603,562	\$0	\$0	\$0	\$0
Bristol Borough SD	\$1,426,567	\$1,426,567	\$873,604	\$873,604	\$0	\$0	\$0	\$0
Centennial SD	\$1,901,983	\$1,901,984	\$1,156,703	\$1,156,704	\$0	\$0	\$404,286	\$404,286
Central Bucks SD	\$3,355,326	\$3,355,326	\$0	\$0	\$0	\$0	\$2,883,822	\$2,883,822
Cheltenham Township SD	\$1,308,562	\$1,310,870	\$555,008	\$557,316	\$0	\$0	\$538,362	\$538,362
Crawford Central SD	\$1,347,684	\$1,347,684	\$0	\$0	\$0	\$0	\$0	\$0
East Stroudsburg Area SD	\$2,642,232	\$2,112,121	\$1,892,141	\$1,871,977	\$0	\$0	\$750,091	\$240,144
Eastern Lancaster County SD	\$111,860	\$111,860	\$0	\$0	\$0	\$0	\$111,860	\$111,860
Eastern Lebanon County SD	\$1,111,068	\$1,075,605	\$676,869	\$641,406	\$0	\$0	\$227,700	\$227,700
Easton Area SD	\$535,334	\$767,587	\$54,194	\$178,015	\$0	\$0	\$481,140	\$589,572
Ellwood City Area SD	\$309,279	\$309,279	\$0	\$0	\$0	\$0	\$0	\$0
Exeter Township SD	\$309,288	\$309,288	\$0	\$0	\$0	\$0	\$276,390	\$276,390
Fleetwood Area SD	\$753,281	\$758,949	\$0	\$0	\$154,682	\$160,350	\$144,025	\$144,025
Forest Area SD	\$122,499	\$122,499	\$0	\$0	\$0	\$0	\$0	\$0
Governor Mifflin SD	\$968,100	\$968,100	\$0	\$0	\$0	\$0	\$596,080	\$596,080
Haverford Township SD	\$1,001,848	\$985,549	\$1,001,848	\$985,549	\$0	\$0	\$0	\$0
Homer-Center SD	\$47,297	\$47,297	\$0	\$0	\$0	\$0	\$0	\$0
Juniata Valley SD	\$739,678	\$739,201	\$0	\$0	\$0	\$0	\$3,579	\$3,579
Kutztown Area SD	\$284,186	\$284,186	\$0	\$0	\$0	\$0	\$236,490	\$236,490
Lebanon SD	\$1,548,708	\$1,548,708	\$0	\$0	\$0	\$0	\$0	\$0
Line Mountain SD	\$220,359	\$154,791	\$0	\$0	\$213,002	\$147,434	\$0	\$0
Lower Merion SD	\$11,045,855	\$10,921,553	\$9,748,579	\$9,624,277	\$0	\$0	\$0	\$0

\* 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 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	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
Annville-Cleona SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bensalem Township SD	\$0	\$0	\$0	\$0	\$137,279	\$137,279	\$0	\$0
Bethlehem Area SD	\$2,701,320	\$2,701,320	\$0	\$0	\$0	\$0	\$0	\$0
Bristol Borough SD	\$552,963	\$552,963	\$0	\$0	\$0	\$0	\$0	\$0
Centennial SD	\$0	\$0	\$340,994	\$340,994	\$0	\$0	\$0	\$0
Central Bucks SD	\$0	\$0	\$0	\$0	\$471,504	\$471,504	\$0	\$0
Cheltenham Township SD	\$0	\$0	\$0	\$0	\$215,192	\$215,192	\$0	\$0
Crawford Central SD	\$1,185,923	\$1,185,923	\$161,761	\$161,761	\$0	\$0	\$0	\$0
East Stroudsburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eastern Lancaster County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Eastern Lebanon County SD	\$206,499	\$206,499	\$0	\$0	\$0	\$0	\$0	\$0
Easton Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellwood City Area SD	\$0	\$0	\$309,279	\$309,279	\$0	\$0	\$0	\$0
Exeter Township SD	\$32,898	\$32,898	\$0	\$0	\$0	\$0	\$0	\$0
Fleetwood Area SD	\$454,574	\$454,574	\$0	\$0	\$0	\$0	\$0	\$0
Forest Area SD	\$0	\$0	\$122,499	\$122,499	\$0	\$0	\$0	\$0
Governor Mifflin SD	\$80,404	\$80,404	\$0	\$0	\$115,320	\$115,320	\$176,296	\$176,296
Haverford Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Homer-Center SD	\$0	\$0	\$0	\$0	\$47,297	\$47,297	\$0	\$0
Juniata Valley SD	\$525,844	\$525,367	\$210,255	\$210,255	\$0	\$0	\$0	\$0
Kutztown Area SD	\$0	\$0	\$44,778	\$44,778	\$0	\$0	\$2,918	\$2,918
Lebanon SD	\$1,548,708	\$1,548,708	\$0	\$0	\$0	\$0	\$0	\$0
Line Mountain SD	\$0	\$0	\$0	\$0	\$7,357	\$7,357	\$0	\$0
Lower Merion SD	\$0	\$0	\$0	\$0	\$1,297,276	\$1,297,276	\$0	\$0

\* 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 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Lower Moreland Township SD	\$502,000	\$500,842	\$125,582	\$124,424	\$0	\$0	\$58,913	\$58,913
Mahanoy Area SD	\$685,849	\$685,849	\$0	\$0	\$0	\$0	\$0	\$0
Marion Center Area SD	\$771,354	\$373,688	\$0	\$0	\$0	\$0	\$144,371	\$48,336
Methacton SD	\$1,853,424	\$1,823,890	\$1,853,424	\$1,823,890	\$0	\$0	\$0	\$0
Middletown Area SD	\$381,730	\$381,730	\$371,171	\$371,171	\$0	\$0	\$0	\$0
Midd-West SD	\$937,530	\$926,357	\$937,530	\$926,357	\$0	\$0	\$0	\$0
Mifflin County SD	\$1,276,629	\$1,290,815	\$950,390	\$964,576	\$0	\$0	\$0	\$0
Mohawk Area SD	\$428,815	\$428,284	\$428,815	\$428,284	\$0	\$0	\$0	\$0
Mount Union Area SD	\$664,148	\$664,148	\$0	\$0	\$0	\$0	\$0	\$0
Mt Lebanon SD	\$1,618,561	\$1,618,561	\$0	\$0	\$0	\$0	\$0	\$0
Neshaminy SD	\$1,175,155	\$1,175,155	\$0	\$0	\$0	\$0	\$595,558	\$595,558
New Hope-Solebury SD	\$386,129	\$205,877	\$0	\$0	\$0	\$0	\$180,252	\$0
North Penn SD	\$3,138,515	\$3,138,515	\$0	\$0	\$0	\$0	\$3,138,515	\$3,138,515
North Pocono SD	\$2,626,101	\$2,626,101	\$0	\$0	\$0	\$0	\$0	\$0
Oley Valley SD	\$698,008	\$698,008	\$0	\$0	\$0	\$0	\$624,973	\$624,973
Palisades SD	\$584,401	\$584,401	\$334,716	\$334,716	\$0	\$0	\$0	\$0
Palmyra Area SD	\$493,180	\$493,039	\$225,481	\$225,340	\$0	\$0	\$241,321	\$241,321
Panther Valley SD	\$2,226,866	\$2,226,866	\$0	\$0	\$0	\$0	\$0	\$0
Perkiomen Valley SD	\$1,774,907	\$1,774,907	\$0	\$0	\$0	\$0	\$0	\$0
Pleasant Valley SD	\$4,448,171	\$4,448,988	\$112,805	\$113,622	\$0	\$0	\$0	\$0
Pottstown SD	\$1,731,953	\$1,731,953	\$0	\$0	\$0	\$0	\$593,589	\$593,589
Quakertown Community SD	\$2,479,871	\$2,479,871	\$0	\$0	\$0	\$0	\$0	\$0
Radnor Township SD	\$723,848	\$723,850	\$107,241	\$107,243	\$0	\$0	\$202,142	\$202,142
Red Lion Area SD	\$345,932	\$359,563	\$0	\$0	\$0	\$0	\$345,932	\$359,563

\* 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 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	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
Lower Moreland Township SD	\$317,505	\$317,505	\$0	\$0	\$0	\$0	\$0	\$0
Mahanoy Area SD	\$565,341	\$565,341	\$120,508	\$120,508	\$0	\$0	\$0	\$0
Marion Center Area SD	\$0	\$0	\$626,983	\$325,352	\$0	\$0	\$0	\$0
Methacton SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Middletown Area SD	\$0	\$0	\$0	\$0	\$10,559	\$10,559	\$0	\$0
Midd-West SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mifflin County SD	\$0	\$0	\$326,239	\$326,239	\$0	\$0	\$0	\$0
Mohawk Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mount Union Area SD	\$433,681	\$433,681	\$230,467	\$230,467	\$0	\$0	\$0	\$0
Mt Lebanon SD	\$533,904	\$533,904	\$1,084,657	\$1,084,657	\$0	\$0	\$0	\$0
Neshaminy SD	\$0	\$0	\$579,597	\$579,597	\$0	\$0	\$0	\$0
New Hope-Solebury SD	\$0	\$0	\$0	\$0	\$205,877	\$205,877	\$0	\$0
North Penn SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Pocono SD	\$1,517,458	\$1,517,458	\$1,108,643	\$1,108,643	\$0	\$0	\$0	\$0
Oley Valley SD	\$0	\$0	\$73,035	\$73,035	\$0	\$0	\$0	\$0
Palisades SD	\$0	\$0	\$249,685	\$249,685	\$0	\$0	\$0	\$0
Palmyra Area SD	\$26,378	\$26,378	\$0	\$0	\$0	\$0	\$0	\$0
Panther Valley SD	\$1,943,377	\$1,943,377	\$283,489	\$283,489	\$0	\$0	\$0	\$0
Perkiomen Valley SD	\$1,774,907	\$1,774,907	\$0	\$0	\$0	\$0	\$0	\$0
Pleasant Valley SD	\$805,528	\$805,528	\$3,529,838	\$3,529,838	\$0	\$0	\$0	\$0
Pottstown SD	\$923,198	\$923,198	\$215,166	\$215,166	\$0	\$0	\$0	\$0
Quakertown Community SD	\$1,740,524	\$1,740,524	\$707,119	\$707,119	\$0	\$0	\$32,228	\$32,228
Radnor Township SD	\$414,465	\$414,465	\$0	\$0	\$0	\$0	\$0	\$0
Red Lion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**Table 5**  
**Referendum Exceptions for School Year 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total PDE Referendum Exceptions *		School Construction Grandfathered Debt *		School Construction Academic Project *		Special Education Expenditures *	
	Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Rose Tree Media SD	\$2,829,965	\$2,815,593	\$0	\$0	\$0	\$0	\$166,785	\$166,785
Salisbury Township SD	\$347,218	\$347,103	\$238,417	\$238,302	\$0	\$0	\$108,801	\$108,801
Solanco SD	\$146,881	\$146,881	\$0	\$0	\$0	\$0	\$146,881	\$146,881
Springfield Township SD	\$217,109	\$216,751	\$217,109	\$216,751	\$0	\$0	\$0	\$0
Spring-Ford Area SD	\$1,742,319	\$1,564,099	\$0	\$0	\$0	\$0	\$1,068,959	\$890,739
Stroudsburg Area SD	\$1,494,462	\$1,494,462	\$0	\$0	\$0	\$0	\$835,267	\$835,267
Turkeyfoot Valley Area SD	\$683,965	\$683,965	\$0	\$0	\$0	\$0	\$0	\$0
United SD	\$263,728	\$263,728	\$0	\$0	\$0	\$0	\$0	\$0
Upper Moreland Township SD	\$1,427,816	\$1,427,817	\$926,861	\$926,862	\$0	\$0	\$0	\$0
Upper Perkiomen SD	\$3,338,987	\$2,904,352	\$2,646,594	\$2,635,347	\$0	\$0	\$198,349	\$198,349
West Chester Area SD	\$3,342,868	\$3,342,869	\$1,218,151	\$1,218,152	\$0	\$0	\$2,096,117	\$2,096,117
Whitehall-Coplay SD	\$16,815	\$16,815	\$0	\$0	\$0	\$0	\$0	\$0
Wilson SD	\$1,081,898	\$1,080,728	\$0	\$0	\$484,968	\$483,798	\$413,308	\$413,308
	\$86,644,064	\$84,853,037	\$29,270,878	\$29,147,447	\$852,652	\$791,582	\$19,023,576	\$18,156,918
	61	61	24	24	3	3	32	31

\* 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 2009-2010**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	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
Rose Tree Media SD	\$2,113,607	\$2,113,607	\$549,573	\$535,201	\$0	\$0	\$0	\$0
Salisbury Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solanco SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Springfield Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spring-Ford Area SD	\$392,700	\$392,700	\$0	\$0	\$280,660	\$280,660	\$0	\$0
Stroudsburg Area SD	\$659,195	\$659,195	\$0	\$0	\$0	\$0	\$0	\$0
Turkeyfoot Valley Area SD	\$570,473	\$570,473	\$86,292	\$86,292	\$27,200	\$27,200	\$0	\$0
United SD	\$0	\$0	\$263,728	\$263,728	\$0	\$0	\$0	\$0
Upper Moreland Township SD	\$0	\$0	\$348,494	\$348,494	\$0	\$0	\$152,461	\$152,461
Upper Perkiomen SD	\$0	\$0	\$448,765	\$25,377	\$45,279	\$45,279	\$0	\$0
West Chester Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$28,600	\$28,600
Whitehall-Coplay SD	\$0	\$0	\$0	\$0	\$0	\$0	\$16,815	\$16,815
Wilson SD	\$0	\$0	\$0	\$0	\$183,622	\$183,622	\$0	\$0
	\$22,021,374	\$22,020,897	\$12,021,844	\$11,282,453	\$3,044,422	\$3,044,422	\$409,318	\$409,318
	25	25	24	24	13	13	6	6

\* 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 2009-2010**  
**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
Annville-Cleona SD	5.8600	\$625,888	1.10%	1.0711	\$102,029
Bensalem Township SD	7.4715	\$4,565,201	1.50%	2.1212	\$1,220,701
Bethlehem Area SD					
<i>Lehigh</i>	3.1750	\$1,749,244	2.70%	1.1565	
<i>Northampton</i>	3.1750	\$7,691,965	2.70%	1.1565	\$5,304,882
Bristol Borough SD	8.0000	\$566,696	1.30%	1.6400	\$1,426,567
Centennial SD	6.2500	\$3,153,206	2.20%	2.2956	\$1,901,984
Central Bucks SD	5.2500	\$10,030,665	0.60%	0.7195	\$3,355,326
Cheltenham Township SD	3.5440	\$6,000,268	1.80%	0.7288	\$1,310,870
Crawford Central SD					
<i>Crawford</i>	4.0908	\$1,888,534	3.20%	1.5771	
<i>Mercer</i>	5.7400	\$52,068	1.80%	1.4454	\$1,347,684
East Stroudsburg Area SD					
<i>Monroe</i>	15.9560	\$5,986,383	3.20%	5.3474	
<i>Pike</i>	6.5513	\$1,976,831	0.00%	0.0000	\$2,112,121
Eastern Lancaster County SD	1.1382	\$2,291,411	0.40%	0.0578	\$111,860
Eastern Lebanon County SD	6.8990	\$1,827,263	2.50%	2.4998	\$1,075,605
Easton Area SD					
<i>Bucks</i>	0.2460	\$83,913	0.00%	0.0000	
<i>Northampton</i>	2.9879	\$4,883,055	0.80%	0.3963	\$767,587
Ellwood City Area SD	1.5000	\$639,894	3.70%	0.6115	\$309,279
Exeter Township SD	1.6790	\$2,362,764	0.80%	0.2343	\$309,288

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2009-2010**  
**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
Fleetwood Area SD	2.0700	\$1,532,158	2.30%	0.6471	\$758,949
Forest Area SD					
<i>Elk</i>	1.7000	\$6,860	1.10%	0.3392	
<i>Forest</i>	3.8250	\$212,226	1.80%	1.0782	\$122,499
<i>Venango</i>	0.5600	\$20,022	1.70%	0.1544	
Governor Mifflin SD	1.8000	\$2,537,413	2.60%	0.6395	\$968,100
Haverford Township SD	1.2400	\$3,868,854	1.40%	0.3329	\$985,549
Homer-Center SD	6.8000	\$302,948	0.90%	0.9575	\$47,297
Juniata Valley SD	13.5926	\$403,673	11.10%	9.4456	\$739,201
Kutztown Area SD	1.7861	\$1,495,667	1.50%	0.4467	\$284,186
Lebanon SD	10.0300	\$1,205,240	2.40%	2.9924	\$1,548,708
Line Mountain SD	8.5000	\$524,500	3.40%	2.2974	\$154,791
Lower Merion SD	1.5660	\$12,440,326	3.40%	0.7429	\$10,921,553
Lower Moreland Township SD	1.4219	\$1,771,088	1.30%	0.3474	\$500,842
Mahanoy Area SD	6.0000	\$394,795	6.90%	3.3770	\$685,849
Marion Center Area SD	8.4700	\$471,233	2.30%	2.4592	\$373,688
Methacton SD	1.7200	\$4,631,119	3.00%	0.7565	\$1,823,890
Middletown Area SD	1.4750	\$1,278,124	2.00%	0.4378	\$381,730
Midd-West SD	8.6000	\$1,431,073	10.60%	5.9285	\$926,357
Mifflin County SD	2.7800	\$1,998,117	4.70%	1.3184	\$1,290,815
Mohawk Area SD	1.8500	\$734,187	7.80%	1.1090	\$428,284

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2009-2010**  
**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
Mount Union Area SD					
<i>Huntingdon</i>	10.1300	\$347,143	9.10%	6.4420	
<i>Mifflin</i>	2.8000	\$161,594	6.70%	1.5532	\$664,148
Mt Lebanon SD	1.5300	\$3,626,274	2.20%	0.5538	\$1,618,561
Neshaminy SD	18.5000	\$13,777,481	0.90%	1.5274	\$1,175,155
New Hope-Solebury SD	5.5300	\$1,745,857	0.80%	0.6913	\$205,877
North Penn SD					
<i>Bucks</i>	4.1446	\$13,904	0.00%	0.0000	
<i>Montgomery</i>	1.0037	\$8,349,179	0.80%	0.1616	\$3,138,515
North Pocono SD					
<i>Lackawanna</i>	10.7452	\$2,000,109	4.40%	5.1614	
<i>Wayne</i>	1.4000	\$366,350	2.30%	0.4407	\$2,626,101
Oley Valley SD	1.3050	\$918,800	0.50%	0.1379	\$698,008
Palisades SD	9.8940	\$2,477,121	2.20%	2.4021	\$584,401
Palmyra Area SD	6.0000	\$1,761,831	1.80%	1.6758	\$493,039
Panther Valley SD					
<i>Carbon</i>	5.4953	\$697,595	3.80%	2.2587	
<i>Schuylkill</i>	3.4100	\$84,488	0.70%	0.3926	\$2,226,866
Perkiomen Valley SD	1.6591	\$3,788,892	2.10%	0.5792	\$1,774,907
Pleasant Valley SD	19.5000	\$6,431,007	7.60%	11.6530	\$4,448,988
Pottstown SD	2.6986	\$1,633,490	2.30%	0.8255	\$1,731,953
Quakertown Community SD	7.3200	\$2,780,388	1.60%	2.1745	\$2,479,871

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2009-2010**  
**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
Radnor Township SD	0.9616	\$2,217,774	0.90%	0.1792	\$723,850
Red Lion Area SD	3.9100	\$7,995,620	0.70%	0.1798	\$359,563
Rose Tree Media SD	1.3208	\$3,010,323	2.10%	0.4722	\$2,815,593
Salisbury Township SD	2.5300	\$1,075,737	1.60%	0.7542	\$347,103
Solanco SD	0.5204	\$1,098,877	0.50%	0.0482	\$146,881
Springfield Township SD	1.3350	\$2,316,894	0.70%	0.1761	\$216,751
Spring-Ford Area SD					
<i>Chester</i>	1.1000	\$128,337	0.80%	0.1903	
<i>Montgomery</i>	1.1000	\$5,114,728	0.80%	0.1903	\$1,564,099
Stroudsburg Area SD	8.2400	\$3,851,864	0.60%	0.8285	\$1,494,462
Turkeyfoot Valley Area SD	3.6300	\$195,494	11.20%	2.5647	\$683,965
United SD	10.0000	\$464,810	6.00%	5.3200	\$263,728
Upper Moreland Township SD	2.6900	\$3,882,815	3.70%	0.9975	\$1,427,817
Upper Perkiomen SD					
<i>Berks</i>	2.4240	\$412,069	5.10%	1.2861	
<i>Montgomery</i>	3.0179	\$3,117,754	8.30%	1.9762	\$2,904,352
West Chester Area SD					
<i>Chester</i>	1.1100	\$9,558,703	2.30%	0.4192	
<i>Delaware</i>	0.8797	\$640,311	2.30%	0.3299	\$3,342,869
Whitehall-Coplay SD	2.9800	\$2,159,353	0.10%	0.0230	\$16,815
Wilson SD	1.2000	\$3,176,576	1.90%	0.3985	\$1,080,728

## 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***

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

**School Construction: Indebtedness Incurred Prior to Effective Date**

Referendum Exception Worksheet

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

School District Name

**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***

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

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

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

Referendum Exception Worksheet

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

School District Name

**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					<b>Total</b>
<b>(k)</b> <b>Current Year</b> total principal and interest payments *					\$0
<b>(l)</b> Reimbursable percentage (if applicable)					
<b>(m)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(n)</b> Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
<b>(o)</b> Local share attributable to electoral debt ((k - n) * j)	\$0	\$0	\$0	\$0	\$0
<b>(p)</b> Total nonrecurring revenue applied to debt service payments					\$0
<b>(q)</b> Estimated local share of payments from recurring revenues (o - p)	\$0	\$0	\$0	\$0	\$0
<b>(r)</b> <b>Next Year</b> total principal and interest payments *					\$0
<b>(s)</b> Reimbursable percentage (if applicable)					
<b>(t)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(u)</b> Estimated state share (r * s * t)	\$0	\$0	\$0	\$0	\$0
<b>(v)</b> Local share attributable to electoral debt ((r - u) * j)	\$0	\$0	\$0	\$0	\$0
<b>(w)</b> Total nonrecurring revenue to apply to debt service payments					\$0
<b>(x)</b> Estimated local share of payments from recurring revenues (v - w)	\$0	\$0	\$0	\$0	\$0
<b>(y)</b> <b>Next Year</b> local share minus <b>Current Year</b> 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"/>
<b>(a)</b> 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>(b)</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
<b>(c)</b> 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
<b>(d)</b> Construction cost average for academic building (b.3 + c.3)	\$0
<b>(e)</b> 60% of construction cost average for academic building (d * 0.6)	\$0
<b>(f)</b> Total project cost (structure, movable fixtures & equipment, architect fees, site acquisition, financing and other project-related costs)	<input type="text"/>
<b>(g)</b> 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"/>	
<b>(h)</b> 1. Architect/engineer fees on structure costs	<input type="text"/>	
2. less: architect/engineer fees on costs listed above for construction ineligible for exception	<input type="text"/>	
3. Adjusted architect/engineer fees (h.1 - h.2)		\$0
<b>(i)</b> Sanitary sewage disposal (if not included in costs reported in line g above)	<input type="text"/>	
<b>(j)</b> Builder's risk insurance and OCIP on sanitary sewage disposal (if not reported in line g or i above)	<input type="text"/>	
<b>(k)</b> Architect/engineer fees on sanitary sewage disposal (if not included in fees reported in line h above)	<input type="text"/>	
<b>(l)</b> Net costs (g.9 + h.3 + i + j + k)		\$0
<b>(m)</b> Lesser of 60% of construction cost average (line e) or net costs (line l)		\$0
<b>(n)</b> 1. Total Project Cost from line f		\$0
2. Funds available from:		
a. \$690 Capital Reserve Fund	<input type="text"/>	
b. \$1431 Capital Reserve Fund	<input type="text"/>	
c. Capital Projects Fund	<input type="text"/>	
d. Debt Service Fund	<input type="text"/>	
e. Other school construction funds	<input type="text"/>	
f. Subtotal of School Construction Funds		\$0
3. Available unreserved undesignated funds from:		
a. General Fund	<input type="text"/>	
b. Other funds	<input type="text"/>	
c. Subtotal of Unreserved Undesignated funds		\$0
4. Total project cost minus available funds (n.1 - n.2f - n.3c)		\$0







**School Construction: 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"/>
<b>(a)</b> Total project cost (structure, movable fixtures & equipment, architect/engineer fees, site acquisition, financing and other project-related costs)	<input type="text"/>
<b>(b)</b> Nonconstruction costs ineligible for exception	
1. less: movable fixtures and equipment and related architect fees	<input type="text"/>
2. less: building purchase/site acquisition	<input type="text"/>
3. less: other project-related costs	<input type="text"/>
4. less: financing costs	<input type="text"/>
5. sum of b.1 through b.4	\$0
6. Construction costs and related architect/engineer fees (a - b.5)	\$0
<b>(c.1)</b> Maximum allowable project cost for <b>Next Year</b> (see Referendum Exception Guidelines).	<input type="text"/>
<b>(c.2)</b> 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.**

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

						<b>Total</b>
Bond Issue, Note or Loan and Year Issued						
<b>(j)</b> Refinanced indebtedness incurred on or after <i>effective date</i>						
1. Principal refinanced on indebtedness incurred before <i>effective date</i>						
2. Principal refinanced on indebtedness incurred on or after <i>effective date</i>						
3. Total indebtedness refinanced (j.1 + j.2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4. Refinanced indebtedness incurred on or after <i>effective date</i> as % of total (j.2 ÷ j.3)	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>(k)</b> Refinanced principal related to this project						
1. Total principal refinanced for all issues refunded (j.3)	\$0	\$0	\$0	\$0	\$0	
2. Refinanced principal related to this project (issues with proceeds used to originally finance this project or issues that previously refinanced any original financing for this project)						
3. Refinanced principal related to this project as % of total principal refinanced (for total refinancing, 100%; otherwise k.2 ÷ k.1)	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>(l)</b> Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.						
1. Escrow, remarketing or call requirement for refinancing						
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)						
a. Amount financed for this project	\$0	\$0	\$0	\$0	\$0	
b. Amount financed for other projects						
3. Total - refinancing and new money (l.1 + l.2a + l.2b)	\$0	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (l.1 ÷ l.3)	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>(m)</b> Refinanced indebtedness incurred on or after effective date as % of total x Refinanced principal related to this project as % of total principal refinanced x Refinancing requirements as % of total (j.4 * k.3 * l.4; maximum (g.4 - i.3))	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>(n)</b> Percentage of project financed from original and refinancing bond issues ((i.3 + m) maximum 100%; if d.2 = Original, m = 0%)	0.00%	0.00%	0.00%	0.00%	0.00%	

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

**Referendum Exception Worksheet**

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

School District Name

**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


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

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

<b>Does Not Qualify</b>
-------------------------

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



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

School District Name

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

**(a.2) School District's Index for 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
<b>Budgeted School District Share of Payments to PSERS</b>		
<b>(a.1)</b> Expenditure Object 230 - Total		
<b>(a.2)</b> Expenditure Object 230 - Federally Funded Portion		
<b>(a.3)</b> Revenue 7820		
<b>Net Total (a.1 - a.3)</b>	<b>\$0.00</b>	<b>\$0.00</b>
 <b>(b) School District's Index for Next Year</b>		
<hr/>		
<b>(c)</b> Index multiplied by <b>Current Year</b> budgeted school district share of payments to PSERS:		\$0
<b>(d)</b> <b>Next Year</b> net budgeted amount minus <b>Current Year</b> net budgeted amount:		\$0
 <b>Allowable Exception: Retirement Contributions (d - c):</b>		<b>Does Not Qualify</b>