



pennsylvania
DEPARTMENT OF EDUCATION

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

**Report on Referendum Exceptions
For School Year 2010-2011**

Prepared by:
Pennsylvania Department of Education
April 23, 2010

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11th Floor, 333 Market Street
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Report on Referendum Exceptions For School Year 2010-2011

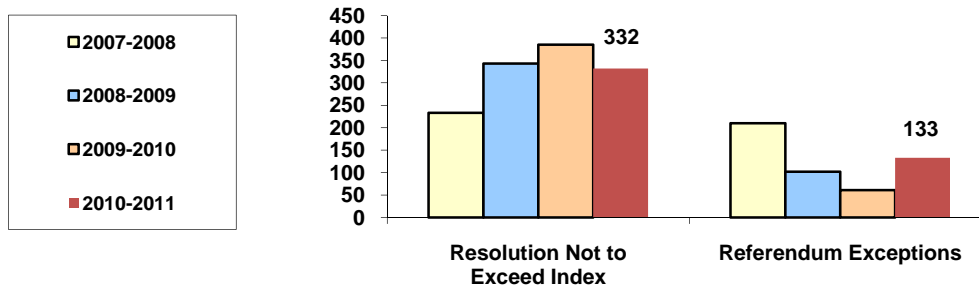
The Taxpayer Relief Act (SS Act 1 of 2006) provides property tax relief for eligible homestead and farmstead owners and imposes taxpayer protections on school district budgets. The Act sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school 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 2010-2011 school year and provides data collected during PDE's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2009, PDE calculated the index for each school district as required by law. The base index of 2.9% 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 0.4000), its index is enhanced by multiplying the base index by the sum of 0.75 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 28th certifying they would not increase taxes above their index or 2) a preliminary budget by February 17th. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2010-2011, 332 school districts adopted a resolution certifying that tax rates would not be increased above their index; 165 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	332
School districts submitting preliminary budgets	165
With real estate tax rates over index	135
With real estate tax rates within index	30
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

Of the 165 school districts that adopted a preliminary budget, 135 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 30 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 18, 2010).

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, web-based 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 initially 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 2008-2009 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 2007-2008 to 2008-2009. This data was preloaded into RES by PDE. The two school districts requesting the school improvement plan exception entered 2008-2009 expenditure data in RES. The other referendum exceptions were based on increases projected in the 2010-2011 preliminary budget (school construction, health care-related benefits in pre-existing contracts, and mandated pension obligations); for these, school districts entered 2009-2010 estimated data and 2010-2011 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 39 school districts.

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 thirty-three (133) 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	76
That do not fully cover proposed tax increase in preliminary budget	<u>57</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	133

Of the 135 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 76 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 57 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.)
- 2 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:	135
With approved exceptions that fully cover proposed tax increase	76
With approved exceptions that do not fully cover proposed tax increase	57
Not requesting exceptions	2

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 2010-2011," 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, 2009-2010 vs 2010-2011," compares data for each referendum exception approved in 2009-2010 and 2010-2011.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2009-2010 vs 2010-2011," compares data for each referendum exception approved in 2009-2010 and 2010-2011.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2010-2011 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 2010-2011 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.education.state.pa.us. Select Programs, Programs O-R, Property Tax Relief, Referendum Exceptions, Report on Referendum Exceptions.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2010-2011
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>
Pension Obligations	128	96.2%	\$62,259,043	32.4%
Special Education Expenditures	82	61.7%	\$41,495,700	21.6%
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	35	26.3%	\$27,510,426	14.3%
Maintenance of Selected Revenue Sources	31	23.3%	\$14,129,311	7.3%
School Construction Grandfathered Debt	30	22.6%	\$34,089,828	17.7%
Health Care-Related Benefits	11	8.3%	\$1,958,947	1.0%
School Construction Academic School Construction Project	7	5.3%	\$1,643,041	0.9%
School Improvement Plan	2	1.5%	\$5,005,353	2.6%
School Construction Electoral Debt	1	0.8%	\$4,328,465	2.2%
School Construction Nonacademic School Construction Project	0	0.0%	\$0	0.0%
Totals	133		\$192,420,114	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2009-2010 vs. 2010-2011
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	School Districts Approved	
	<u>2009-2010</u>	<u>2010-2011</u>
Pension Obligations	6	128
Special Education Expenditures	31	82
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	25	35
Maintenance of Selected Revenue Sources	24	31
School Construction Grandfathered Debt	24	30
Health Care-Related Benefits	13	11
School Construction Academic School Construction Project	3	7
School Improvement Plan	0	2
School Construction Electoral Debt	0	1
School Construction Nonacademic School Construction Project	0	0
Totals	61	133

Table 3
Comparison of Amount of Approved Referendum Exceptions
2009-2010 vs. 2010-2011
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2009-2010</u>	<u>2010-2011</u>		
Pension Obligations	\$409,318	\$62,259,043	\$61,849,725	15,110.4%
Special Education Expenditures	\$18,156,918	\$41,495,700	\$23,338,782	128.5%
School Construction Academic School Construction Project	\$791,582	\$1,643,041	\$851,459	107.6%
Maintenance of Selected Revenue Sources	\$11,282,453	\$14,129,311	\$2,846,858	25.2%
Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership	\$22,020,897	\$27,510,426	\$5,489,529	24.9%
School Construction Grandfathered Debt	\$29,147,447	\$34,089,828	\$4,942,381	17.0%
School Improvement Plan	\$0	\$5,005,353	\$5,005,353	100.0%
School Construction Electoral Debt	\$0	\$4,328,465	\$4,328,465	100.0%
Health Care-Related Benefits	\$3,044,422	\$1,958,947	(\$1,085,475)	(35.7%)
School Construction Nonacademic School Construction Project	\$0	\$0	\$0	0.0%
Totals	\$84,853,037	\$192,420,114	\$107,567,077	126.8%

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2010-2011
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
Allentown City SD	\$2,558,845	1.7126	1.7126	
Annville-Cleona SD	\$500,295	5.2744	4.0889	\$112,447
Avon Grove SD	\$1,059,302	0.6149	0.6130	\$3,228
Avonworth SD	\$182,506	0.2803	0.2803	
Beaver Area SD	\$195,097	1.0171	1.0171	
Bellefonte Area SD	\$324,342	0.7310	0.7310	
Bellwood-Antis SD	\$303,638	8.7727	8.0214	\$26,001
Bensalem Township SD	\$873,851	1.5182	1.5182	
Bethlehem Area SD	\$7,204,270			
<i>Lehigh</i>		2.9864	2.9864	
<i>Northampton</i>		2.9864	2.9864	
Big Spring SD	\$276,765	0.2538	0.2538	
Boyertown Area SD	\$1,141,840			
<i>Berks</i>		0.4474	0.4474	
<i>Montgomery</i>		0.5019	0.5019	
Brandywine Heights Area SD	\$332,789	0.6011	0.6011	
Bristol Borough SD	\$1,819,795	24.9300	22.4940	\$177,818
Bristol Township SD	\$1,588,587	3.9786	1.6596	\$925,906
Brownsville Area SD	\$1,655,515			
<i>Fayette</i>		6.9619	0.8546	\$1,452,972
<i>Washington</i>		5.1718	0.0000	
Camp Hill SD	\$799,518	1.3208	0.9808	\$205,756
Catasauqua Area SD	\$1,731,779			
<i>Lehigh</i>		5.6199	4.4275	\$367,410
<i>Northampton</i>		5.6199	4.4275	
Centennial SD	\$2,762,265	5.3617	5.3617	
Central Bucks SD	\$6,187,034	3.6928	1.5493	\$3,591,198
Chambersburg Area SD	\$1,124,100	1.7848	1.7848	
Charleroi SD	\$454,365	8.9260	2.9864	\$302,346
Cheltenham Township SD	\$4,063,418	2.2430	1.2222	\$1,849,117

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Chichester SD	\$1,086,466	0.9658	0.3670	\$673,571
Clairton City SD	\$363,321			
<i>Buildings</i>		0.5405	0.5405	
<i>Land</i>		12.9694	12.9694	
Cocalico SD	\$520,125			
<i>Berks</i>		0.0000	0.0000	
<i>Lancaster</i>		0.3655	0.3655	
Colonial SD	\$2,657,293	0.7078	0.6830	\$92,832
Conestoga Valley SD	\$315,570	0.1223	0.1223	
Conrad Weiser Area SD	\$517,995			
<i>Berks</i>		0.5702	0.5702	
<i>Lancaster</i>		0.5702	0.5702	
Cornell SD	\$72,953	0.2716	0.2716	
Cornwall-Lebanon SD	\$1,315,396	3.5920	2.9572	\$232,447
Council Rock SD	\$5,214,570	4.3192	1.5449	\$3,349,399
Crawford Central SD	\$675,044			
<i>Crawford</i>		1.6488	1.6488	
<i>Mercer</i>		2.8224	2.8224	
Daniel Boone Area SD	\$3,024,012	3.0094	0.6680	\$2,352,708
East Penn SD	\$1,518,029	0.9245	0.9245	
East Stroudsburg Area SD	\$2,179,950			
<i>Monroe</i>		4.9888	4.9888	
<i>Pike</i>		1.2614	1.2614	
Eastern Lancaster County SD	\$1,213,445	0.6244	0.4106	\$415,474
Eastern Lebanon County SD	\$1,189,175	6.2547	2.0985	\$790,193
Elizabethtown Area SD	\$674,463	0.4598	0.4598	
Ephrata Area SD	\$867,248	0.5104	0.3219	\$320,249
Exeter Township SD	\$1,667,545	1.2582	1.1098	\$196,559
Fleetwood Area SD	\$740,556	0.9288	0.6802	\$198,176
Gateway SD	\$2,105,551	1.0201	1.0201	

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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
Gettysburg Area SD	\$356,469	0.5820	0.5820	
Governor Mifflin SD	\$971,522	0.6316	0.6316	
Greater Latrobe SD	\$842,866	2.5160	2.5160	
Halifax Area SD	\$351,135	1.1374	1.1374	
Haverford Township SD	\$3,172,650	1.1091	0.7097	\$1,142,498
Hempfield SD	\$1,466,128	0.4211	0.3322	\$309,502
Indiana Area SD	\$611,693	2.5414	2.3575	\$44,252
Jenkintown SD	\$779,812	2.7032	0.6328	\$591,259
Jim Thorpe Area SD	\$1,669,306	2.7451	1.8191	\$563,103
Juniata Valley SD	\$280,602	9.4244	9.4244	
Kennett Consolidated SD	\$909,067	0.4551	0.4551	
Lake-Lehman SD	\$718,468			
<i>Luzerne</i>		0.5847	0.5847	
<i>Wyoming</i>		0.6405	0.6405	
Lampeter-Strasburg SD	\$357,716	0.2241	0.2241	
Lancaster SD	\$1,197,659	0.5044	0.3894	\$272,874
Lebanon SD	\$230,981	1.9176	1.9176	
Lewisburg Area SD	\$427,393	0.4535	0.3299	\$116,430
Line Mountain SD	\$240,390	3.5360	3.5360	
Lower Merion SD	\$2,389,777	0.3190	0.3190	
Lower Moreland Township SD	\$718,770	0.6936	0.6643	\$30,341
Marion Center Area SD	\$132,790	2.5959	2.5959	
Marple Newtown SD	\$3,983,787	1.2711	0.7554	\$1,616,127
Methacton SD	\$2,041,508	0.8471	0.8471	
Middletown Area SD	\$1,108,172	1.2870	1.2870	
Midd-West SD	\$1,198,276	7.5749	4.8191	\$435,940
Montgomery Area SD	\$137,689	0.5490	0.5490	
Moon Area SD	\$443,698	0.2523	0.2523	
Mt Lebanon SD	\$5,601,628	2.7039	2.7039	

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Neshaminy SD	\$4,345,993	5.6920	5.6920	
Newport SD	\$931,783	3.1367	3.1367	
Norristown Area SD	\$5,164,105	2.0020	1.9025	\$256,575
North Allegheny SD	\$798,582	0.1993	0.1993	
Northern Cambria SD	\$104,842	2.1080	2.1080	
Northern Tioga SD	\$390,406	0.8569	0.8569	
Northgate SD	\$771,075	2.1200	2.1200	
Northwest Area SD	\$408,130	0.8228	0.8228	
Northwestern Lehigh SD	\$236,098	0.5501	0.5501	
Norwin SD	\$518,295			
<i>Allegheny</i>		0.0000	0.0000	
<i>Westmoreland</i>		1.4198	1.4198	
Octorara Area SD	\$3,001,735			
<i>Chester</i>		4.0856	2.0606	\$1,667,089
<i>Lancaster</i>		1.6597	0.0362	
Oley Valley SD	\$325,950	0.4802	0.4802	
Owen J Roberts SD	\$1,326,288	0.6045	0.6045	
Palisades SD	\$1,759,417	7.6211	3.4329	\$966,882
Palmyra Area SD	\$621,728	2.6970	2.6970	
Panther Valley SD	\$225,972			
<i>Carbon</i>		1.7255	1.7255	
<i>Schuylkill</i>		0.4367	0.4367	
Penns Valley Area SD	\$183,098	0.7218	0.7075	\$3,608
Pequea Valley SD	\$861,052	0.7552	0.4675	\$327,930
Perkiomen Valley SD	\$2,509,678	1.3869	0.5214	\$1,566,023
Phoenixville Area SD	\$2,136,595	1.0747	1.0747	
Pine-Richland SD	\$6,113,169	3.3032	1.0216	\$4,222,349
Pleasant Valley SD	\$1,589,621	5.1490	4.5564	\$182,945
Pocono Mountain SD	\$2,200,923	2.4528	2.4528	
Pottsgrove SD	\$2,029,063	1.9980	0.9195	\$1,095,218

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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
Quaker Valley SD	\$784,568	0.5873	0.5873	
Quakertown Community SD	\$569,199	1.4445	1.4445	
Radnor Township SD	\$1,332,495	0.4387	0.4387	
Red Lion Area SD	\$4,001,549	1.9881	0.4095	\$3,177,306
Ridley SD	\$2,485,335	1.4436	1.0760	\$632,821
Rose Tree Media SD	\$589,484	0.2131	0.2131	
Salisbury Township SD	\$1,604,402	3.7118	1.2910	\$1,046,346
Shikellamy SD	\$676,394	3.9300	3.7360	\$33,382
Solanco SD	\$17,270	0.0101	0.0101	
Souderton Area SD	\$2,431,025			
<i>Bucks</i>		0.9097	0.5911	\$851,399
<i>Montgomery</i>		0.9097	0.5911	
South Western SD	\$472,607	0.2577	0.2577	
Southeast Delco SD	\$2,417,164	2.6969	2.6969	
Southern Huntingdon County SD	\$112,146	2.4590	2.4590	
Southern Lehigh SD	\$361,864	0.4798	0.4798	
Southern Tioga SD	\$313,223			
<i>Lycoming</i>		0.7049	0.7049	
<i>Tioga</i>		0.5376	0.5376	
Spring Grove Area SD	\$521,190	0.3474	0.3277	\$29,484
Springfield SD	\$418,481	0.2496	0.2496	
Springfield Township SD	\$1,313,601	1.0686	0.7067	\$444,819
Spring-Ford Area SD	\$3,268,249			
<i>Chester</i>		0.9310	0.9310	
<i>Montgomery</i>		0.9310	0.9310	
State College Area SD	\$2,285,072	1.1194	1.1194	
Steel Valley SD	\$1,074,589	2.1516	2.0162	\$67,621
Stroudsburg Area SD	\$6,182,749	16.0375	9.1686	\$2,648,079

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2010-2011
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
Susquenita SD	\$778,523			
<i>Dauphin</i>		1.2087	1.2087	
<i>Perry</i>		1.3387	1.3387	
Tunkhannock Area SD	\$157,020	0.6054	0.6054	
Turkeyfoot Valley Area SD	\$130,521	2.6420	2.6420	
Twin Valley SD	\$7,818			
<i>Berks</i>		0.0000	0.0000	
<i>Chester</i>		0.0124	0.0124	
Unionville-Chadds Ford SD	\$292,787			
<i>Chester</i>		0.1562	0.1562	
<i>Delaware</i>		0.0000	0.0000	
United SD	\$460,121	10.5560	8.4511	\$91,749
Upper Dublin SD	\$5,073,505	2.3185	2.3124	\$13,228
Upper Merion Area SD	\$1,178,710	0.3081	0.2510	\$218,216
Upper Moreland Township SD	\$1,711,554	1.1958	1.1958	
Wallenpaupack Area SD	\$325,333			
<i>Pike</i>		0.3358	0.3358	
<i>Wayne</i>		0.1691	0.1691	
Warwick SD	\$532,092	0.2910	0.2910	
Wattsburg Area SD	\$689,140	1.5841	1.2212	\$157,856
West Chester Area SD	\$1,790,668			
<i>Chester</i>		0.2431	0.1522	\$669,331
<i>Delaware</i>		0.0000	0.0000	
Whitehall-Coplay SD	\$1,134,058	1.5859	0.7211	\$618,348
Williamsport Area SD	\$1,954,578	1.3028	0.4431	\$1,289,726
Wilson SD	\$1,467,674	0.5983	0.5983	
Wyalusing Area SD	\$300,743			
<i>Bradford</i>		2.0217	2.0217	
<i>Wyoming</i>		2.8231	2.8231	
York Suburban SD	\$872,505	0.4993	0.3673	\$230,504.00

Table 5
Referendum Exceptions for School Year 2010-2011
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
Allentown City SD	\$2,559,879	\$2,559,879	\$0	\$0	\$0	\$0	\$0	\$0	\$2,035,688	\$2,035,688
Annville-Cleona SD	\$387,848	\$387,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Avon Grove SD	\$1,056,074	\$1,056,074	\$0	\$0	\$0	\$0	\$0	\$0	\$614,912	\$614,912
Avonworth SD	\$183,077	\$183,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beaver Area SD	\$741,096	\$741,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bellefonte Area SD	\$610,284	\$610,505	\$152,267	\$152,488	\$0	\$0	\$0	\$0	\$142,428	\$142,428
Bellwood-Antis SD	\$277,637	\$277,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bensalem Township SD	\$932,161	\$932,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bethlehem Area SD	\$8,078,419	\$8,352,153	\$2,128,759	\$2,402,493	\$0	\$0	\$0	\$0	\$0	\$0
Big Spring SD	\$303,079	\$303,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Boyertown Area SD	\$1,333,330	\$1,333,330	\$0	\$0	\$0	\$0	\$0	\$0	\$597,665	\$597,665
Brandywine Heights Area SD	\$436,603	\$436,603	\$0	\$0	\$0	\$0	\$0	\$0	\$216,222	\$216,222
Bristol Borough SD	\$1,574,403	\$1,641,977	\$979,660	\$1,047,234	\$0	\$0	\$0	\$0	\$378,703	\$378,703
Bristol Township SD	\$662,681	\$662,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Brownsville Area SD	\$202,543	\$202,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Camp Hill SD	\$590,689	\$593,762	\$0	\$0	\$0	\$0	\$31,284	\$34,357	\$3,303	\$3,303
Catasauqua Area SD	\$1,364,369	\$1,364,369	\$0	\$0	\$0	\$0	\$0	\$0	\$294,145	\$294,145
Centennial SD	\$2,951,876	\$2,913,836	\$1,969,724	\$1,931,684	\$0	\$0	\$0	\$0	\$0	\$0
Central Bucks SD	\$2,595,836	\$2,595,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chambersburg Area SD	\$2,517,028	\$2,533,548	\$0	\$0	\$0	\$0	\$820,384	\$836,904	\$365,541	\$365,541
Charleroi SD	\$152,019	\$152,019	\$0	\$0	\$0	\$0	\$0	\$0	\$37,948	\$37,948
Cheltenham Township SD	\$2,214,301	\$2,214,301	\$0	\$0	\$0	\$0	\$0	\$0	\$1,654,758	\$1,654,758
Chichester SD	\$412,895	\$412,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clairton City SD	\$466,037	\$466,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cocalico SD	\$2,019,970	\$2,019,970	\$0	\$0	\$0	\$0	\$0	\$0	\$545,634	\$545,634
Colonial SD	\$2,564,461	\$2,564,461	\$0	\$0	\$0	\$0	\$0	\$0	\$1,372,690	\$1,372,690

* 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 2010-2011
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
Allentown City SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$524,191	\$524,191
Annville-Cleona SD	\$0	\$0	\$135,016	\$135,016	\$93,908	\$93,908	\$0	\$0	\$158,924	\$158,924
Avon Grove SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,162	\$441,162
Avonworth SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183,077	\$183,077
Beaver Area SD	\$0	\$0	\$307,600	\$307,600	\$201,860	\$201,860	\$63,360	\$63,360	\$168,276	\$168,276
Bellefonte Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315,589	\$315,589
Bellwood-Antis SD	\$0	\$0	\$47,107	\$47,107	\$105,125	\$105,125	\$0	\$0	\$125,405	\$125,405
Bensalem Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932,161	\$932,161
Bethlehem Area SD	\$0	\$0	\$4,443,369	\$4,443,369	\$0	\$0	\$0	\$0	\$1,506,291	\$1,506,291
Big Spring SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303,079	\$303,079
Boyertown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735,665	\$735,665
Brandywine Heights Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,381	\$220,381
Bristol Borough SD	\$0	\$0	\$0	\$0	\$24,561	\$24,561	\$0	\$0	\$191,479	\$191,479
Bristol Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$662,681	\$662,681
Brownsville Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,543	\$202,543
Camp Hill SD	\$0	\$0	\$407,782	\$407,782	\$0	\$0	\$0	\$0	\$148,320	\$148,320
Catasauqua Area SD	\$0	\$0	\$0	\$0	\$818,284	\$818,284	\$0	\$0	\$251,940	\$251,940
Centennial SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$982,152	\$982,152
Central Bucks SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,595,836	\$2,595,836
Chambersburg Area SD	\$0	\$0	\$350,591	\$350,591	\$110,613	\$110,613	\$0	\$0	\$869,899	\$869,899
Charleroi SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,071	\$114,071
Cheltenham Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$559,543	\$559,543
Chichester SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$412,895	\$412,895
Clairton City SD	\$0	\$0	\$0	\$0	\$378,774	\$378,774	\$0	\$0	\$87,263	\$87,263
Cocalico SD	\$0	\$0	\$1,034,399	\$1,034,399	\$0	\$0	\$0	\$0	\$439,937	\$439,937
Colonial SD	\$0	\$0	\$0	\$0	\$328,008	\$328,008	\$0	\$0	\$863,763	\$863,763

* 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 2010-2011
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
Conestoga Valley SD	\$490,979	\$490,979	\$0	\$0	\$0	\$0	\$0	\$0	\$32,225	\$32,225
Conrad Weiser Area SD	\$681,500	\$524,156	\$0	\$0	\$0	\$0	\$0	\$0	\$339,528	\$339,528
Cornell SD	\$498,165	\$498,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cornwall-Lebanon SD	\$1,082,949	\$1,082,949	\$0	\$0	\$0	\$0	\$0	\$0	\$540,850	\$540,850
Council Rock SD	\$1,865,171	\$1,865,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Crawford Central SD	\$911,520	\$911,520	\$0	\$0	\$0	\$0	\$0	\$0	\$409,392	\$409,392
Daniel Boone Area SD	\$671,304	\$671,304	\$0	\$0	\$0	\$0	\$0	\$0	\$219,491	\$219,491
East Penn SD	\$1,554,102	\$1,554,102	\$0	\$0	\$0	\$0	\$0	\$0	\$620,759	\$620,759
East Stroudsburg Area SD	\$12,994,311	\$12,983,629	\$9,654,348	\$9,643,666	\$0	\$0	\$0	\$0	\$0	\$0
Eastern Lancaster County SD	\$797,971	\$797,971	\$0	\$0	\$0	\$0	\$0	\$0	\$425,129	\$425,129
Eastern Lebanon County SD	\$399,171	\$398,982	\$130,922	\$130,733	\$0	\$0	\$0	\$0	\$0	\$0
Elizabethtown Area SD	\$724,347	\$724,347	\$0	\$0	\$0	\$0	\$0	\$0	\$356,507	\$356,507
Ephrata Area SD	\$546,999	\$546,999	\$0	\$0	\$0	\$0	\$0	\$0	\$374,309	\$374,309
Exeter Township SD	\$1,490,439	\$1,470,986	\$89,445	\$70,338	\$0	\$0	\$235,187	\$234,841	\$668,039	\$668,039
Fleetwood Area SD	\$541,669	\$542,380	\$0	\$0	\$0	\$0	\$78,936	\$79,647	\$123,012	\$123,012
Gateway SD	\$2,821,887	\$2,821,887	\$0	\$0	\$0	\$0	\$0	\$0	\$198,114	\$198,114
Gettysburg Area SD	\$389,777	\$389,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Governor Mifflin SD	\$1,043,687	\$1,043,687	\$0	\$0	\$0	\$0	\$0	\$0	\$486,645	\$486,645
Greater Latrobe SD	\$1,447,012	\$1,359,126	\$0	\$0	\$0	\$0	\$0	\$0	\$749,145	\$391,060
Halifax Area SD	\$1,069,687	\$1,069,687	\$0	\$0	\$0	\$0	\$0	\$0	\$138,171	\$138,171
Haverford Township SD	\$2,030,203	\$2,030,152	\$246,680	\$246,629	\$0	\$0	\$0	\$0	\$960,727	\$960,727
Hempfield SD	\$1,156,626	\$1,156,626	\$0	\$0	\$0	\$0	\$0	\$0	\$845,863	\$845,863
Indiana Area SD	\$567,441	\$567,441	\$0	\$0	\$0	\$0	\$0	\$0	\$161,701	\$161,701
Jenkintown SD	\$188,553	\$188,553	\$55,531	\$55,531	\$0	\$0	\$0	\$0	\$0	\$0
Jim Thorpe Area SD	\$1,106,203	\$1,106,203	\$0	\$0	\$0	\$0	\$0	\$0	\$1,003,286	\$1,003,286
Juniata Valley SD	\$378,034	\$378,034	\$0	\$0	\$0	\$0	\$0	\$0	\$52,403	\$52,403

* 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 2010-2011
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
Conestoga Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$458,754	\$458,754
Conrad Weiser Area SD	\$0	\$0	\$0	\$0	\$157,344	\$0	\$0	\$0	\$184,628	\$184,628
Cornell SD	\$0	\$0	\$319,445	\$319,445	\$93,633	\$93,633	\$0	\$0	\$85,087	\$85,087
Cornwall-Lebanon SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542,099	\$542,099
Council Rock SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865,171	\$1,865,171
Crawford Central SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$502,128	\$502,128
Daniel Boone Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$451,813	\$451,813
East Penn SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933,343	\$933,343
East Stroudsburg Area SD	\$0	\$0	\$2,177,728	\$2,177,728	\$0	\$0	\$0	\$0	\$1,162,235	\$1,162,235
Eastern Lancaster County SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,842	\$372,842
Eastern Lebanon County SD	\$0	\$0	\$0	\$0	\$12,340	\$12,340	\$0	\$0	\$255,909	\$255,909
Elizabethtown Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,840	\$367,840
Ephrata Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,690	\$172,690
Exeter Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497,768	\$497,768
Fleetwood Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$339,721	\$339,721
Gateway SD	\$0	\$0	\$49,817	\$49,817	\$2,573,956	\$2,573,956	\$0	\$0	\$0	\$0
Gettysburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$389,777	\$389,777
Governor Mifflin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,042	\$557,042
Greater Latrobe SD	\$0	\$0	\$0	\$0	\$631,045	\$631,045	\$0	\$0	\$66,822	\$337,021
Halifax Area SD	\$0	\$0	\$0	\$0	\$368,144	\$368,144	\$428,211	\$428,211	\$135,161	\$135,161
Haverford Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$78,804	\$78,804	\$743,992	\$743,992
Hempfield SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,763	\$310,763
Indiana Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405,740	\$405,740
Jenkintown SD	\$0	\$0	\$30,675	\$30,675	\$0	\$0	\$1,879	\$1,879	\$100,468	\$100,468
Jim Thorpe Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,917	\$102,917
Juniata Valley SD	\$0	\$0	\$253,633	\$253,633	\$0	\$0	\$0	\$0	\$71,998	\$71,998

* 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 2010-2011
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
Kennett Consolidated SD	\$2,016,388	\$2,217,805	\$691,422	\$892,839	\$0	\$0	\$0	\$0	\$758,109	\$758,109
Lake-Lehman SD	\$1,219,345	\$1,219,345	\$0	\$0	\$0	\$0	\$0	\$0	\$123,387	\$123,387
Lampeter-Strasburg SD	\$491,414	\$491,414	\$0	\$0	\$0	\$0	\$0	\$0	\$126,642	\$126,642
Lancaster SD	\$924,785	\$924,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lebanon SD	\$349,387	\$349,387	\$0	\$0	\$0	\$0	\$0	\$0	\$57,370	\$57,370
Lewisburg Area SD	\$142,235	\$310,963	\$0	\$0	\$0	\$0	\$0	\$0	\$47,719	\$47,719
Line Mountain SD	\$1,505,581	\$1,479,875	\$190,084	\$190,676	\$0	\$0	\$78,505	\$77,396	\$0	\$0
Lower Merion SD	\$2,390,731	\$2,390,731	\$0	\$0	\$0	\$0	\$0	\$0	\$711,781	\$711,781
Lower Moreland Township SD	\$688,429	\$688,429	\$0	\$0	\$0	\$0	\$0	\$0	\$464,770	\$464,770
Marion Center Area SD	\$412,405	\$412,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Marple Newtown SD	\$2,492,866	\$2,367,660	\$1,804,642	\$1,679,436	\$0	\$0	\$0	\$0	\$58,385	\$58,385
Methacton SD	\$2,048,045	\$2,052,479	\$1,269,712	\$1,274,146	\$0	\$0	\$0	\$0	\$0	\$0
Middletown Area SD	\$1,482,384	\$1,482,434	\$177,428	\$177,478	\$0	\$0	\$0	\$0	\$0	\$0
Midd-West SD	\$762,336	\$762,336	\$0	\$0	\$0	\$0	\$0	\$0	\$47,805	\$47,805
Montgomery Area SD	\$292,850	\$292,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Moon Area SD	\$469,351	\$469,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mt Lebanon SD	\$7,918,138	\$7,714,354	\$5,134,438	\$4,930,654	\$0	\$0	\$0	\$0	\$385,035	\$385,035
Neshaminy SD	\$7,549,576	\$7,549,576	\$0	\$0	\$0	\$0	\$0	\$0	\$1,413,627	\$1,413,627
Newport SD	\$1,027,478	\$1,027,478	\$398,066	\$398,066	\$0	\$0	\$0	\$0	\$225,188	\$225,188
Norristown Area SD	\$4,907,530	\$4,907,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Allegheny SD	\$1,217,500	\$1,217,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northern Cambria SD	\$261,932	\$261,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northern Tioga SD	\$399,227	\$399,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Northgate SD	\$795,542	\$795,542	\$0	\$0	\$0	\$0	\$0	\$0	\$117,981	\$117,981
Northwest Area SD	\$568,723	\$568,723	\$0	\$0	\$0	\$0	\$0	\$0	\$162,844	\$162,844
Northwestern Lehigh SD	\$404,432	\$404,296	\$107,572	\$107,436	\$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 2010-2011
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
Kennett Consolidated SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566,857	\$566,857
Lake-Lehman SD	\$0	\$0	\$0	\$0	\$950,971	\$950,971	\$0	\$0	\$144,987	\$144,987
Lampeter-Strasburg SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364,772	\$364,772
Lancaster SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$924,785	\$924,785
Lebanon SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,017	\$292,017
Lewisburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,516	\$263,244
Line Mountain SD	\$0	\$0	\$972,546	\$972,546	\$25,189	\$0	\$103,861	\$103,861	\$135,396	\$135,396
Lower Merion SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,678,950	\$1,678,950
Lower Moreland Township SD	\$0	\$0	\$223,659	\$223,659	\$0	\$0	\$0	\$0	\$0	\$0
Marion Center Area SD	\$0	\$0	\$275,665	\$275,665	\$0	\$0	\$0	\$0	\$136,740	\$136,740
Marple Newtown SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629,839	\$629,839
Methacton SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$778,333	\$778,333
Middletown Area SD	\$0	\$0	\$992,711	\$992,711	\$0	\$0	\$0	\$0	\$312,245	\$312,245
Midd-West SD	\$0	\$0	\$0	\$0	\$487,035	\$487,035	\$0	\$0	\$227,496	\$227,496
Montgomery Area SD	\$0	\$0	\$0	\$0	\$183,165	\$183,165	\$0	\$0	\$109,685	\$109,685
Moon Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$469,351	\$469,351
Mt Lebanon SD	\$0	\$0	\$0	\$0	\$1,665,829	\$1,665,829	\$0	\$0	\$732,836	\$732,836
Neshaminy SD	\$0	\$0	\$4,800,850	\$4,800,850	\$0	\$0	\$0	\$0	\$1,335,099	\$1,335,099
Newport SD	\$0	\$0	\$0	\$0	\$241,899	\$241,899	\$0	\$0	\$162,325	\$162,325
Norristown Area SD	\$3,765,380	\$3,765,380	\$0	\$0	\$0	\$0	\$0	\$0	\$1,142,150	\$1,142,150
North Allegheny SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,217,500	\$1,217,500
Northern Cambria SD	\$0	\$0	\$0	\$0	\$0	\$0	\$123,544	\$123,544	\$138,388	\$138,388
Northern Tioga SD	\$0	\$0	\$0	\$0	\$133,543	\$133,543	\$0	\$0	\$265,684	\$265,684
Northgate SD	\$0	\$0	\$0	\$0	\$535,432	\$535,432	\$0	\$0	\$142,129	\$142,129
Northwest Area SD	\$0	\$0	\$7,887	\$7,887	\$236,277	\$236,277	\$0	\$0	\$161,715	\$161,715
Northwestern Lehigh SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,860	\$296,860

* 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 2010-2011
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
Norwin SD	\$1,532,439	\$1,532,439	\$0	\$0	\$0	\$0	\$0	\$0	\$182,835	\$182,835
Octorara Area SD	\$1,539,890	\$1,334,646	\$0	\$0	\$0	\$0	\$497,986	\$292,742	\$358,456	\$358,456
Oley Valley SD	\$340,143	\$340,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Owen J Roberts SD	\$1,733,754	\$1,733,754	\$0	\$0	\$0	\$0	\$0	\$0	\$996,009	\$996,009
Palisades SD	\$792,535	\$792,535	\$0	\$0	\$0	\$0	\$0	\$0	\$100,488	\$100,488
Palmyra Area SD	\$907,133	\$907,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Panther Valley SD	\$728,278	\$728,278	\$0	\$0	\$0	\$0	\$0	\$0	\$183,425	\$183,425
Penns Valley Area SD	\$179,490	\$179,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pequea Valley SD	\$533,122	\$533,122	\$0	\$0	\$0	\$0	\$0	\$0	\$315,734	\$315,734
Perkiomen Valley SD	\$930,821	\$943,655	\$649,210	\$662,044	\$0	\$0	\$0	\$0	\$0	\$0
Phoenixville Area SD	\$2,876,103	\$2,906,030	\$1,807,548	\$1,837,475	\$0	\$0	\$0	\$0	\$555,597	\$555,597
Pine-Richland SD	\$1,890,820	\$1,890,820	\$0	\$0	\$0	\$0	\$0	\$0	\$504,646	\$504,646
Pleasant Valley SD	\$1,400,509	\$1,406,676	\$121,459	\$127,626	\$0	\$0	\$0	\$0	\$915,044	\$915,044
Pocono Mountain SD	\$4,942,247	\$4,942,247	\$0	\$0	\$0	\$0	\$0	\$0	\$3,304,335	\$3,304,335
Pottsgrove SD	\$927,450	\$933,845	\$313,857	\$320,252	\$0	\$0	\$0	\$0	\$0	\$0
Quaker Valley SD	\$2,677,945	\$2,677,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quakertown Community SD	\$3,086,834	\$3,086,834	\$0	\$0	\$0	\$0	\$0	\$0	\$551,097	\$551,097
Radnor Township SD	\$1,497,188	\$1,733,034	\$91,171	\$327,017	\$0	\$0	\$0	\$0	\$748,310	\$748,310
Red Lion Area SD	\$444,715	\$824,243	\$0	\$0	\$0	\$0	\$0	\$0	\$127,303	\$127,303
Ridley SD	\$1,852,514	\$1,852,514	\$0	\$0	\$0	\$0	\$0	\$0	\$996,321	\$996,321
Rose Tree Media SD	\$661,121	\$661,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Salisbury Township SD	\$569,748	\$558,056	\$143,630	\$131,938	\$0	\$0	\$0	\$0	\$141,213	\$141,213
Shikellamy SD	\$643,012	\$643,012	\$0	\$0	\$0	\$0	\$0	\$0	\$373,270	\$373,270
Solanco SD	\$841,119	\$841,119	\$0	\$0	\$0	\$0	\$0	\$0	\$277,544	\$277,544
Souderton Area SD	\$1,579,626	\$1,579,626	\$0	\$0	\$0	\$0	\$0	\$0	\$745,449	\$745,449
South Western SD	\$479,806	\$479,806	\$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 2010-2011
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
Norwin SD	\$0	\$0	\$225,045	\$225,045	\$701,787	\$701,787	\$0	\$0	\$422,772	\$422,772
Octorara Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$387,677	\$387,677	\$295,771	\$295,771
Oley Valley SD	\$0	\$0	\$0	\$0	\$97,693	\$97,693	\$0	\$0	\$242,450	\$242,450
Owen J Roberts SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737,745	\$737,745
Palisades SD	\$0	\$0	\$382,930	\$382,930	\$0	\$0	\$0	\$0	\$309,117	\$309,117
Palmyra Area SD	\$0	\$0	\$0	\$0	\$593,934	\$593,934	\$0	\$0	\$313,199	\$313,199
Panther Valley SD	\$0	\$0	\$544,853	\$544,853	\$0	\$0	\$0	\$0	\$0	\$0
Penns Valley Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,490	\$179,490
Pequea Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217,388	\$217,388
Perkiomen Valley SD	\$0	\$0	\$13,089	\$13,089	\$0	\$0	\$0	\$0	\$268,522	\$268,522
Phoenixville Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512,958	\$512,958
Pine-Richland SD	\$0	\$0	\$862,609	\$862,609	\$0	\$0	\$0	\$0	\$523,565	\$523,565
Pleasant Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364,006	\$364,006
Pocono Mountain SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,637,912	\$1,637,912
Pottsgrove SD	\$0	\$0	\$64,473	\$64,473	\$0	\$0	\$0	\$0	\$549,120	\$549,120
Quaker Valley SD	\$0	\$0	\$2,112,164	\$2,112,164	\$310,429	\$310,429	\$0	\$0	\$255,352	\$255,352
Quakertown Community SD	\$0	\$0	\$1,688,968	\$1,688,968	\$0	\$0	\$0	\$0	\$846,769	\$846,769
Radnor Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657,707	\$657,707
Red Lion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317,412	\$696,940
Ridley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$856,193	\$856,193
Rose Tree Media SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$661,121	\$661,121
Salisbury Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284,905	\$284,905
Shikellamy SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$269,742	\$269,742
Solanco SD	\$0	\$0	\$0	\$0	\$199,130	\$199,130	\$0	\$0	\$364,445	\$364,445
Souderton Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$834,177	\$834,177
South Western SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479,806	\$479,806

* 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 2010-2011
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
Southeast Delco SD	\$2,715,038	\$2,715,038	\$0	\$0	\$0	\$0	\$0	\$0	\$766,098	\$766,098
Southern Huntingdon County SD	\$662,259	\$662,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Southern Lehigh SD	\$657,688	\$667,162	\$264,493	\$273,967	\$0	\$0	\$0	\$0	\$0	\$0
Southern Tioga SD	\$360,655	\$384,426	\$45,341	\$69,112	\$0	\$0	\$0	\$0	\$0	\$0
Spring Grove Area SD	\$508,490	\$491,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Springfield SD	\$811,459	\$811,459	\$0	\$0	\$0	\$0	\$0	\$0	\$276,844	\$276,844
Springfield Township SD	\$861,162	\$868,782	\$680,556	\$688,176	\$0	\$0	\$0	\$0	\$0	\$0
Spring-Ford Area SD	\$5,422,569	\$5,422,569	\$0	\$0	\$0	\$0	\$0	\$0	\$1,724,150	\$1,724,150
State College Area SD	\$2,368,052	\$2,368,052	\$0	\$0	\$0	\$0	\$0	\$0	\$1,253,395	\$1,253,395
Steel Valley SD	\$1,006,938	\$1,006,968	\$766,502	\$766,532	\$0	\$0	\$0	\$0	\$0	\$0
Stroudsburg Area SD	\$3,560,471	\$3,534,670	\$2,758,208	\$2,732,407	\$0	\$0	\$0	\$0	\$45,463	\$45,463
Susquenita SD	\$1,136,341	\$1,075,157	\$0	\$0	\$0	\$0	\$0	\$0	\$390,576	\$390,576
Tunkhannock Area SD	\$301,478	\$301,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Turkeyfoot Valley Area SD	\$496,304	\$496,304	\$0	\$0	\$0	\$0	\$0	\$0	\$10,853	\$10,853
Twin Valley SD	\$649,850	\$649,850	\$0	\$0	\$0	\$0	\$0	\$0	\$649,850	\$649,850
Unionville-Chadds Ford SD	\$1,374,962	\$1,374,962	\$0	\$0	\$0	\$0	\$0	\$0	\$701,947	\$701,947
United SD	\$368,372	\$368,372	\$0	\$0	\$0	\$0	\$0	\$0	\$175,763	\$175,763
Upper Dublin SD	\$5,048,616	\$5,060,277	\$0	\$0	\$4,316,804	\$4,328,465	\$0	\$0	\$9,626	\$9,626
Upper Merion Area SD	\$960,494	\$960,494	\$0	\$0	\$0	\$0	\$0	\$0	\$288,100	\$288,100
Upper Moreland Township SD	\$1,705,650	\$2,047,370	\$714,246	\$742,107	\$0	\$0	\$0	\$0	\$0	\$0
Wallenpaupack Area SD	\$545,676	\$545,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Warwick SD	\$1,782,447	\$1,782,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wattsburg Area SD	\$531,284	\$531,284	\$0	\$0	\$0	\$0	\$0	\$0	\$185,813	\$185,813
West Chester Area SD	\$1,121,337	\$1,121,337	\$0	\$0	\$0	\$0	\$0	\$0	\$1,121,337	\$1,121,337
Whitehall-Coplay SD	\$515,710	\$515,710	\$0	\$0	\$0	\$0	\$0	\$0	\$239,993	\$239,993
Williamsport Area SD	\$664,852	\$664,852	\$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 2010-2011
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
Southeast Delco SD	\$1,239,973	\$1,239,973	\$0	\$0	\$0	\$0	\$0	\$0	\$708,967	\$708,967
Southern Huntingdon County SD	\$0	\$0	\$247,331	\$247,331	\$111,648	\$111,648	\$203,626	\$203,626	\$99,654	\$99,654
Southern Lehigh SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393,195	\$393,195
Southern Tioga SD	\$0	\$0	\$0	\$0	\$276,829	\$276,829	\$0	\$0	\$38,485	\$38,485
Spring Grove Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508,490	\$491,706
Springfield SD	\$0	\$0	\$378,744	\$378,744	\$0	\$0	\$0	\$0	\$155,871	\$155,871
Springfield Township SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,606	\$180,606
Spring-Ford Area SD	\$0	\$0	\$2,134,323	\$2,134,323	\$0	\$0	\$547,499	\$547,499	\$1,016,597	\$1,016,597
State College Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,114,657	\$1,114,657
Steel Valley SD	\$0	\$0	\$76,481	\$76,481	\$0	\$0	\$0	\$0	\$163,955	\$163,955
Stroudsburg Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756,800	\$756,800
Susquenita SD	\$0	\$0	\$61,184	\$0	\$482,807	\$482,807	\$0	\$0	\$201,774	\$201,774
Tunkhannock Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301,478	\$301,478
Turkeyfoot Valley Area SD	\$0	\$0	\$465,427	\$465,427	\$0	\$0	\$1,589	\$1,589	\$18,435	\$18,435
Twin Valley SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unionville-Chadds Ford SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673,015	\$673,015
United SD	\$0	\$0	\$0	\$0	\$0	\$0	\$18,897	\$18,897	\$173,712	\$173,712
Upper Dublin SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$722,186	\$722,186
Upper Merion Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672,394	\$672,394
Upper Moreland Township SD	\$0	\$0	\$840,615	\$840,615	\$0	\$0	\$0	\$0	\$150,789	\$464,648
Wallenpaupack Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545,676	\$545,676
Warwick SD	\$0	\$0	\$226,668	\$226,668	\$1,090,215	\$1,090,215	\$0	\$0	\$465,564	\$465,564
Wattsburg Area SD	\$0	\$0	\$132,860	\$132,860	\$90,437	\$90,437	\$0	\$0	\$122,174	\$122,174
West Chester Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Whitehall-Coplay SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275,717	\$275,717
Williamsport Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664,852	\$664,852

* 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 2010-2011
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
Wilson SD	\$1,520,155	\$1,520,155	\$0	\$0	\$0	\$0	\$0	\$0	\$780,743	\$780,743
Wyalusing Area SD	\$267,476	\$342,277	\$83,289	\$79,648	\$0	\$0	\$91,298	\$87,154	\$0	\$0
York Suburban SD	\$642,001	\$642,001	\$0	\$0	\$0	\$0	\$0	\$0	\$190,582	\$190,582
	\$191,533,060	\$192,420,114	\$33,620,210	\$34,089,828	\$4,316,804	\$4,328,465	\$1,833,580	\$1,643,041	\$41,853,785	\$41,495,700
	133	133	30	30	1	1	7	7	82	82

* 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 2010-2011
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
Wilson SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$739,412	\$739,412
Wyalusing Area SD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,889	\$175,475
York Suburban SD	\$0	\$0	\$283,366	\$283,366	\$0	\$0	\$0	\$0	\$168,053	\$168,053

\$5,005,353	\$5,005,353	\$27,571,610	\$27,510,426	\$0	\$14,311,844	\$14,129,311	\$1,958,947	\$1,958,947	\$61,060,927	\$62,259,043	\$0
2	2	36	35		33	31	11	11	128	128	

* 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 2010-2011
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
Allentown City SD	3.6020	\$5,158,903	3.70%	1.7126	\$2,558,845
Annville-Cleona SD	8.6400	\$878,854	4.00%	4.0889	\$387,848
Avon Grove SD	1.5200	\$2,522,432	2.40%	0.6130	\$1,056,074
Avonworth SD	0.8400	\$760,537	1.40%	0.2803	\$182,506
Beaver Area SD	3.3000	\$750,176	1.60%	1.0171	\$195,097
Bellefonte Area SD	2.3640	\$1,578,716	1.60%	0.7310	\$324,342
Bellwood-Antis SD	13.5000	\$467,258	6.20%	8.0214	\$277,637
Bensalem Township SD	5.4042	\$3,039,850	1.10%	1.5182	\$873,851
Bethlehem Area SD					
<i>Lehigh</i>	4.4840	\$2,067,534	6.50%	2.9864	
<i>Northampton</i>	4.4840	\$13,520,361	6.50%	2.9864	\$7,972,760
Big Spring SD	0.8410	\$1,519,683	1.60%	0.2538	\$276,765
Boyertown Area SD					
<i>Berks</i>	1.1481	\$1,424,421	2.10%	0.4474	
<i>Montgomery</i>	1.1900	\$1,763,162	2.40%	0.5019	\$1,141,840
Brandywine Heights Area SD	1.7000	\$947,267	1.90%	0.6011	\$332,789
Bristol Borough SD	29.4900	\$2,148,316	15.00%	22.4940	\$1,641,977
Bristol Township SD	10.5300	\$4,138,739	0.90%	1.6596	\$662,681
Brownsville Area SD					
<i>Fayette</i>	7.4806	\$811,580	4.40%	0.8546	
<i>Washington</i>	8.1000	\$14,248	0.00%	0.0000	\$202,543
Camp Hill SD	1.7500	\$1,086,218	5.90%	0.9808	\$638,918

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Catasauqua Area SD					
<i>Lehigh</i>	7.4400	\$2,045,158	7.60%	4.4275	
<i>Northampton</i>	7.4400	\$417,079	7.60%	4.4275	\$1,364,369
Centennial SD	8.3400	\$3,879,059	4.80%	5.3617	\$2,762,265
Central Bucks SD	7.0220	\$10,257,295	1.30%	1.5493	\$2,595,836
Chambersburg Area SD	4.6730	\$3,193,330	2.00%	1.7848	\$1,124,100
Charleroi SD	14.0500	\$649,243	2.20%	2.9864	\$152,019
Cheltenham Township SD	3.3809	\$6,425,701	2.90%	1.2222	\$2,214,301
Chichester SD	2.2806	\$2,524,449	1.00%	0.3670	\$412,895
Clairton City SD					
<i>Buildings</i>	0.6800	\$46,938	14.30%	0.5405	
<i>Land</i>	16.2800	\$409,230	14.40%	12.9694	\$363,321
Cocalico SD					
<i>Berks</i>	0.0000	\$516	0.00%	0.0000	
<i>Lancaster</i>	1.0797	\$1,627,150	1.70%	0.3655	\$520,125
Colonial SD	1.2080	\$4,686,924	3.70%	0.6830	\$2,564,461
Conestoga Valley SD	0.5070	\$2,027,728	0.90%	0.1223	\$315,570
Conrad Weiser Area SD					
<i>Berks</i>	1.4700	\$1,312,427	2.20%	0.5702	
<i>Lancaster</i>	1.4700	\$1,974	2.20%	0.5702	\$517,995
Cornell SD	1.1200	\$272,927	1.10%	0.2716	\$72,953

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Cornwall-Lebanon SD	6.8900	\$2,882,780	2.90%	2.9572	\$1,082,949
Council Rock SD	7.4500	\$7,694,240	1.30%	1.5449	\$1,865,171
Crawford Central SD					
<i>Crawford</i>	3.5200	\$1,410,250	3.30%	1.6488	
<i>Mercer</i>	5.9846	\$39,499	3.30%	2.8224	\$675,044
Daniel Boone Area SD	4.0601	\$4,143,083	2.10%	0.6680	\$671,304
East Penn SD	2.1900	\$4,101,575	2.00%	0.9245	\$1,518,029
East Stroudsburg Area SD					
<i>Monroe</i>	11.3958	\$5,065,030	2.80%	4.9888	
<i>Pike</i>	5.9000	\$1,628,655	1.00%	1.2614	\$2,179,950
Eastern Lancaster County SD	0.9897	\$2,046,076	3.00%	0.4106	\$797,971
Eastern Lebanon County SD	9.5200	\$2,147,559	2.00%	2.0985	\$398,982
Elizabethtown Area SD	1.0568	\$1,631,204	2.60%	0.4598	\$674,463
Ephrata Area SD	1.1400	\$2,144,325	1.60%	0.3219	\$546,999
Exeter Township SD	2.3170	\$3,870,125	3.60%	1.1098	\$1,653,492
Fleetwood Area SD	1.9399	\$1,610,701	2.40%	0.6802	\$678,637
Gateway SD	1.6800	\$2,977,144	4.80%	1.0201	\$2,105,551
Gettysburg Area SD	1.7623	\$1,059,847	1.40%	0.5820	\$356,469
Governor Mifflin SD	1.4000	\$2,480,862	2.60%	0.6316	\$971,522
Greater Latrobe SD	5.0000	\$1,843,894	3.40%	2.5160	\$842,866
Halifax Area SD	1.8600	\$577,696	5.60%	1.1374	\$351,135
Haverford Township SD	1.7790	\$5,158,179	2.90%	0.7097	\$2,030,152
Hempfield SD	1.0122	\$3,521,856	1.80%	0.3322	\$1,156,626

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Indiana Area SD	5.9500	\$1,570,736	2.30%	2.3575	\$567,441
Jenkintown SD	3.6300	\$886,959	1.80%	0.6328	\$188,553
Jim Thorpe Area SD	4.1000	\$3,110,345	4.10%	1.8191	\$1,109,000
Juniata Valley SD	12.6839	\$385,899	10.20%	9.4244	\$280,602
Kennett Consolidated SD	1.1497	\$1,639,896	1.80%	0.4551	\$909,067
Lake-Lehman SD					
<i>Luzerne</i>	0.8738	\$983,200	6.70%	0.5847	\$718,468
<i>Wyoming</i>	2.6996	\$36,133	1.10%	0.6405	
Lampeter-Strasburg SD	0.7403	\$1,542,731	1.20%	0.2241	\$357,716
Lancaster SD	1.4580	\$3,475,046	1.60%	0.3894	\$924,785
Lebanon SD	7.0000	\$805,133	1.60%	1.9176	\$230,981
Lewisburg Area SD	0.9400	\$889,937	2.20%	0.3299	\$310,963
Line Mountain SD	6.0000	\$407,903	5.20%	3.5360	\$240,390
Lower Merion SD	0.9396	\$6,146,508	1.40%	0.3190	\$2,389,777
Lower Moreland Township SD	1.4876	\$1,666,242	2.30%	0.6643	\$688,429
Marion Center Area SD	6.9000	\$341,871	2.40%	2.5959	\$132,790
Marple Newtown SD	1.7099	\$5,669,111	4.50%	0.7554	\$2,367,660
Methacton SD	1.5500	\$3,785,799	3.30%	0.8471	\$2,041,508
Middletown Area SD	2.0250	\$1,375,831	5.90%	1.2870	\$1,108,172
Midd-West SD	9.4800	\$1,591,277	8.30%	4.8191	\$762,336
Montgomery Area SD	1.0000	\$253,490	4.60%	0.5490	\$137,689
Moon Area SD	0.8700	\$1,380,051	1.10%	0.2523	\$443,698
Mt Lebanon SD	3.4030	\$7,049,943	9.80%	2.7039	\$5,601,628

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Neshaminy SD	10.1000	\$7,338,568	3.50%	5.6920	\$4,345,993
Newport SD	3.7200	\$1,127,991	17.50%	3.1367	\$931,783
Norristown Area SD	2.8260	\$7,596,947	6.10%	1.9025	\$4,907,530
North Allegheny SD	0.7500	\$4,129,705	1.00%	0.1993	\$798,582
Northern Cambria SD	4.0000	\$221,003	4.50%	2.1080	\$104,842
Northern Tioga SD	1.5000	\$726,889	5.30%	0.8569	\$390,406
Northgate SD	3.1000	\$1,127,515	7.70%	2.1200	\$771,075
Northwest Area SD	1.1924	\$653,135	8.20%	0.8228	\$408,130
Northwestern Lehigh SD	2.2300	\$1,189,629	1.10%	0.5501	\$236,098
Norwin SD					
<i>Allegheny</i>	0.0000	\$1,560	0.00%	0.0000	
<i>Westmoreland</i>	3.8956	\$1,773,283	2.10%	1.4198	\$518,295
Octorara Area SD					
<i>Chester</i>	5.2913	\$3,224,776	5.40%	2.0606	
<i>Lancaster</i>	2.6840	\$899,443	0.10%	0.0362	\$1,580,923
Oley Valley SD	1.2900	\$923,147	1.90%	0.4802	\$325,950
Owen J Roberts SD	1.3440	\$2,628,802	2.30%	0.6045	\$1,326,288
Palisades SD	10.6400	\$2,383,082	3.00%	3.4329	\$792,535
Palmyra Area SD	6.0000	\$1,474,529	2.80%	2.6970	\$621,728

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Panther Valley SD					
<i>Carbon</i>	4.1226	\$427,376	2.90%	1.7255	
<i>Schuylkill</i>	2.6000	\$50,710	0.80%	0.4367	\$225,972
Penns Valley Area SD	2.1400	\$577,376	1.70%	0.7075	\$179,490
Pequea Valley SD	1.2117	\$1,662,619	2.80%	0.4675	\$533,122
Perkiomen Valley SD	2.1800	\$4,039,835	1.80%	0.5214	\$943,655
Phoenixville Area SD	1.8400	\$3,911,623	3.80%	1.0747	\$2,136,595
Pine-Richland SD	3.9900	\$7,754,353	4.20%	1.0216	\$1,890,820
Pleasant Valley SD	10.8400	\$3,573,843	3.10%	4.5564	\$1,406,676
Pocono Mountain SD	7.6300	\$7,401,490	1.70%	2.4528	\$2,200,923
Pottsgrove SD	3.1830	\$3,983,800	2.50%	0.9195	\$933,845
Quaker Valley SD	1.1600	\$1,797,971	2.80%	0.5873	\$784,568
Quakertown Community SD	5.2000	\$1,701,215	1.10%	1.4445	\$569,199
Radnor Township SD	1.0138	\$1,743,489	2.10%	0.4387	\$1,332,495
Red Lion Area SD	2.8160	\$5,966,223	1.70%	0.4095	\$824,243
Ridley SD	2.7070	\$4,664,421	3.00%	1.0760	\$1,852,514
Rose Tree Media SD	0.8282	\$168,974	1.00%	0.2131	\$589,484
Salisbury Township SD	4.9888	\$2,431,197	2.60%	1.2910	\$558,056
Shikellamy SD	6.6900	\$1,151,419	4.90%	3.7360	\$643,012
Solanco SD	0.3656	\$844,703	0.10%	0.0101	\$17,270

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Souderton Area SD					
<i>Bucks</i>	1.6332	\$139,991	2.20%	0.5911	
<i>Montgomery</i>	1.6332	\$4,638,809	2.20%	0.5911	\$1,579,626
South Western SD	0.8200	\$2,035,153	1.60%	0.2577	\$472,607
Southeast Delco SD	4.0000	\$3,533,046	7.50%	2.6969	\$2,417,164
Southern Huntingdon County SD	5.0000	\$232,845	3.80%	2.4590	\$112,146
Southern Lehigh SD	1.7500	\$1,808,033	1.10%	0.4798	\$361,864
Southern Tioga SD					
<i>Lycoming</i>	1.2482	\$83,462	4.90%	0.7049	
<i>Tioga</i>	1.0964	\$627,384	3.70%	0.5376	\$313,223
Spring Grove Area SD	1.0300	\$2,335,930	1.70%	0.3277	\$491,706
Springfield SD	1.0120	\$1,252,230	0.90%	0.2496	\$418,481
Springfield Township SD	1.8590	\$2,243,676	2.40%	0.7067	\$868,782
Spring-Ford Area SD					
<i>Chester</i>	1.6000	\$178,353	3.80%	0.9310	
<i>Montgomery</i>	1.6000	\$6,469,541	3.80%	0.9310	\$3,268,249
State College Area SD	2.1300	\$5,055,747	3.00%	1.1194	\$2,285,072
Steel Valley SD	3.0000	\$1,533,129	8.30%	2.0162	\$1,006,968
Stroudsburg Area SD	21.7100	\$8,942,826	5.50%	9.1686	\$3,534,670
Susquenita SD					
<i>Dauphin</i>	2.0180	\$26,953	5.30%	1.2087	
<i>Perry</i>	2.0016	\$1,201,590	7.00%	1.3387	\$778,523
Tunkhannock Area SD	3.0000	\$985,240	0.90%	0.6054	\$157,020

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Turkeyfoot Valley Area SD	3.5000	\$179,906	10.40%	2.6420	\$130,521
Twin Valley SD					
<i>Berks</i>	0.3000	\$697,359	0.00%	0.0000	
<i>Chester</i>	0.7518	\$555,715	0.10%	0.0124	\$7,818
Unionville-Chadds Ford SD					
<i>Chester</i>	0.8400	\$1,469,542	0.60%	0.1562	
<i>Delaware</i>	0.2340	\$343,329	0.00%	0.0000	\$292,787
United SD	14.0000	\$715,324	8.80%	8.4511	\$368,372
Upper Dublin SD	3.0060	\$6,799,971	8.70%	2.3124	\$5,060,277
Upper Merion Area SD	0.7500	\$2,351,374	1.60%	0.2510	\$960,494
Upper Moreland Township SD	1.9300	\$2,597,866	4.40%	1.1958	\$1,711,554
Wallenpaupack Area SD					
<i>Pike</i>	2.0837	\$1,329,442	0.50%	0.3358	
<i>Wayne</i>	0.5242	\$676,351	1.30%	0.1691	\$325,333
Warwick SD	0.9000	\$1,674,320	1.60%	0.2910	\$532,092
Wattsburg Area SD	2.1941	\$954,511	7.00%	1.2212	\$531,284
West Chester Area SD					
<i>Chester</i>	0.7618	\$5,197,258	0.80%	0.1522	
<i>Delaware</i>	0.0800	\$336,026	0.00%	0.0000	\$1,121,337
Whitehall-Coplay SD	3.1400	\$2,285,573	1.60%	0.7211	\$515,710
Williamsport Area SD	1.8635	\$2,748,846	2.90%	0.4431	\$664,852
Wilson SD	1.2000	\$3,523,010	2.70%	0.5983	\$1,467,674

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2010-2011
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
Wyalusing Area SD					
<i>Bradford</i>	3.5300	\$466,462	5.00%	2.0217	
<i>Wyoming</i>	4.9285	\$59,279	5.00%	2.8231	\$300,743
York Suburban SD	1.0650	\$2,326,933	1.80%	0.3673	\$642,001

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-22 for the data-reporting template for each exception.

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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**

(a.1) Bond issue, note or loan and Year Issued					Total
(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					
(d) Date line a.1 incurred (mm/dd/yy)					\$0
(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

--

- 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.**

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

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

Referendum Exception Worksheet

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

School District Name

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

--

If still making payments on original indebtedness incurred on or after the effective date, skip to (z) 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
(u)	Bond Issue, Note or Loan and Year Issued					
	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 (u.1 + u.2)	\$0	\$0	\$0	\$0	\$0
	4. Refinanced indebtedness incurred on or after <i>effective date</i> as % of total (u.2 ÷ u.3)	0.00%	0.00%	0.00%	0.00%	0.00%
(v)	Refinanced principal related to this project					Total
	1. Total principal refinanced for all issues refunded (u.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 v.2 ÷ v.1)	0.00%	0.00%	0.00%	0.00%	0.00%
(w)	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 (t.1)	\$0	\$0	\$0	\$0	\$0
	b. Amount financed for other projects					
	3. Total - refinancing and new money (w.1 + w.2a + w.2b)	\$0	\$0	\$0	\$0	\$0
	4. Refinancing requirements as % of total (w.1 ÷ w.3)	0.00%	0.00%	0.00%	0.00%	0.00%
(x)	Refinanced indebtedness incurred on or after effective date as % of total x	0.00%	0.00%	0.00%	0.00%	0.00%
	Refinanced principal related to this project as % of total principal refinanced x	0.00%	0.00%	0.00%	0.00%	0.00%
	Refinancing requirements as % of total (u.4 * v.3 * w.4; maximum (r.4 - t.3)					
(y)	Percentage of project financed from original and refinancing bond issues ((t.3 + x); maximum 100%; if o.2 = Original, x = 0%)	0.00%	0.00%	0.00%	0.00%	0.00%

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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Total
(d.2) Original or Refinancing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(d.3) If refinancing on line d.2, enter issue/note/loan refinanced	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(d.4) Bond issue/note/loan principal amount for line d.1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(e) PDE Lease Number assigned to issue/note/loan on line d.1 (if applicable)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(f) 1. Latest incurrence date for indebtedness prior to <i>effective date</i> (mm/dd/yy)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. Earliest incurrence date for indebtedness on or after <i>effective date</i> (mm/dd/yy)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. Principal incurred or to be incurred on or after <i>effective date</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
(i) 1. Amount of project financed from issue/note/loan	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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.

(b.3) School District's Index for Next Year

Maintenance of Local Tax Revenue per ADM

	Percent Increase in ADM from AFR Year minus 3 to AFR Year	0.00%
(c)	AFR Year minus 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 minus 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 minus 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 minus 3 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.

(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
- 6131 - Act 1 Earned Income Tax
- 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 *including* Contingency Funds (from PDE-2529)
- 7340 - State Property Tax Reduction Allocation
- Total**

	Amount for AFR Year minus 1	Amount for AFR Year
Total	\$0.00	\$0.00

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

- (b)** AFR Year minus 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.

(a) Was **any** collective bargaining agreement in effect on or before January 1, 2006? Yes or No.

IF NO, SCHOOL DISTRICT IS NOT ELIGIBLE FOR THIS EXCEPTION.

Do any agreements expire before or during next budget year? Yes or No.

IF YES, SCHOOL DISTRICT IS ONLY ELIGIBLE FOR PORTION IN EFFECT DURING BUDGET YEAR.

(b) School District's Index for Next Year

Estimated Health Care-Related Benefits for Employees Covered by Collective Bargaining Agreement in effect on or before Jan. 1, 2006 (object-level expenditures)

(c)

- 211 - Medical Insurance
- 212 - Dental Insurance
- 215 - Eye Care Insurance
- 216 - Prescription Insurance
- 271 - Self-Insurance Medical Health Benefits
- 272 - Self-Insurance Dental Health Benefits
- 275 - Self-Insurance Eye Care Health Benefits
- 276 - Self-Insurance Prescription Health Benefits

General Fund (10) Total

- 211 - Medical Insurance
- 212 - Dental Insurance
- 215 - Eye Care Insurance
- 216 - Prescription Insurance
- 271 - Self-Insurance Medical Health Benefits
- 272 - Self-Insurance Dental Health Benefits
- 275 - Self-Insurance Eye Care Health Benefits
- 276 - Self-Insurance Prescription Health Benefits

Enterprise Fund (50) Total

- 211 - Medical Insurance
- 212 - Dental Insurance
- 215 - Eye Care Insurance
- 216 - Prescription Insurance
- 271 - Self-Insurance Medical Health Benefits
- 272 - Self-Insurance Dental Health Benefits
- 275 - Self-Insurance Eye Care Health Benefits
- 276 - Self-Insurance Prescription Health Benefits

Internal Service Fund (60) Total

Total for All Funds

	Budgeted Amount for Current Year	Budgeted Amount for Next Year
General Fund (10) Total	\$0.00	\$0.00
Enterprise Fund (50) Total	\$0.00	\$0.00
Internal Service Fund (60) Total	\$0.00	\$0.00
Total for All Funds	\$0.00	\$0.00

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		
<hr/>		
(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