



**pennsylvania**  
DEPARTMENT OF EDUCATION

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

**Report on Referendum Exceptions  
For School Year 2011-2012**

Prepared by:  
Pennsylvania Department of Education  
April 22, 2011

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April 2011

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## Report on Referendum Exceptions For School Year 2011-2012

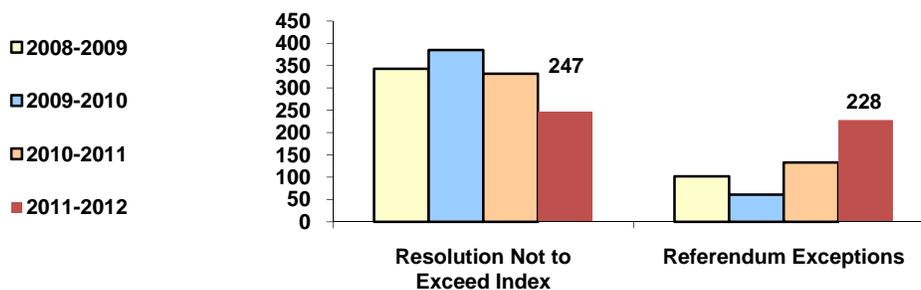
The Taxpayer Relief Act (SS Act 1 of 2006) sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school district either obtains approval from the voters to increase taxes above the index or applies and qualifies for one of the limited and specific referendum exceptions provided in the Act. This report describes the process by which school districts applied for referendum exceptions for the 2011-2012 school year and provides data collected during PDE's review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2010, PDE calculated the index for each school district as required by law. The base index of 1.4% is the average of the percentage increase in the statewide average weekly wage, as determined by the PA Department of Labor and Industry, for the preceding calendar year and the percentage increase in the Employment Cost Index for Elementary and Secondary Schools, as determined by the Bureau of Labor Statistics in the U.S. Department of Labor, for the previous 12-month period ending June 30. For a school district with lower wealth (i.e., a market value/personal income aid ratio (MV/PI AR) greater than 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 adopting either 1) a resolution by January 27 certifying they would not increase taxes above their index or 2) a preliminary budget by February 16. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2011-2012, 247 school districts adopted a resolution certifying that tax rates would not be increased above their index; 250 school districts adopted a preliminary budget.



| <u>Resolution and Preliminary Budget Counts</u>                                |          |
|--|----------|
| School districts adopting resolution to not increase taxes above their index   | 247      |
| School districts submitting preliminary budgets                                | 250      |
| With real estate tax rates over index  | 231      |
| With real estate tax rates within index  | 19       |
| 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 250 school districts that adopted a preliminary budget, 231 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 19 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 17, 2011).

### **Referendum Exception Submission Process**

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.

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 2009-2010 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 2008-2009 to 2009-2010. This data was preloaded into RES by PDE. The six school districts requesting the school improvement plan exception entered 2009-2010 expenditure data in RES. The other referendum exceptions were based on increases projected in the 2011-2012 preliminary budget (school construction, health care-related benefits in pre-existing contracts, and mandated pension obligations); for these, school districts entered 2010-2011 estimated data and 2011-2012 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 105 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**

Two hundred twenty-eight (228) 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        | 139        |
| That do not fully cover proposed tax increase in preliminary budget | <u>89</u>  |
| <b>TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS</b>    | <b>228</b> |

Of the 250 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 139 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 89 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.)
- 22 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: | 231 |
| With approved exceptions that fully cover proposed tax increase                        | 139 |
| With approved exceptions that do not fully cover proposed tax increase                 | 89  |
| Not requesting exceptions  | 3   |

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.

### Referendum Exceptions Utilized in Final Budgets Adopted by School Districts

If needed to balance the final budget, school districts have the option of using the total amount of approved referendum exceptions. However, as the following table indicates, the use of referendum exceptions has historically been less.

| <u>Budget Year</u> | <b>Amount of Referendum Exceptions</b> |              |                | <b>Number of School Districts</b> |             |                |
|--------------------|--|--------------|----------------|-----------------------------------|-------------|----------------|
|                    | <u>Approved</u>                        | <u>Used</u>  | <u>Percent</u> | <u>Approved</u>                   | <u>Used</u> | <u>Percent</u> |
| 2008-2009          | \$143,189,572                          | \$41,093,962 | 28.7%          | 102                               | 66          | 64.7%          |
| 2009-2010          | \$84,853,037                           | \$13,072,387 | 15.4%          | 61                                | 18          | 29.5%          |
| 2010-2011          | \$192,420,114                          | \$67,647,774 | 35.2%          | 133                               | 84          | 63.2%          |

## **Description of Report Tables**

Table 1, "Summary of Referendum Exceptions by Type for School Year 2011-2012," 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, 2010-2011 vs 2011-2012," compares data for each referendum exception approved in 2010-2011 and 2011-2012.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2010-2011 vs 2011-2012," compares data for each referendum exception approved in 2010-2011 and 2011-2012.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2011-2012 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 2011-2012 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](http://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 2011-2012**  
**Prepared by Pennsylvania Department of Education**

| <u>Referendum Exception:</u>   | <u>School<br/>Districts<br/>Approved</u> | <u>Percent of<br/>Total SDs<br/>Approved</u> | <u>Amount<br/>Approved</u> | <u>Percent of<br/>Total Amount<br/>Approved</u> |
|--|--|--|----------------------------|---|
| Pension Obligations  | 221                                      | 96.9%  | \$77,966,491               | 29.3%   |
| Special Education Expenditures   | 171                                      | 75.0%  | \$87,884,349               | 33.1%   |
| Maintenance of Local Tax Revenue or Actual<br>Instruction Expense per Average Daily Membership | 63                                       | 27.6%  | \$51,409,852               | 19.3%   |
| Maintenance of Selected Revenue Sources  | 43                                       | 18.9%  | \$11,356,754               | 4.3%  |
| School Construction<br>Grandfathered Debt  | 42                                       | 18.4%  | \$28,260,520               | 10.6%   |
| Health Care-Related Benefits   | 9  | 3.9%   | \$3,992,779                | 1.5%  |
| School Improvement Plan  | 6  | 2.6%   | \$2,296,870                | 0.9%  |
| School Construction<br>Academic School Construction Project                                    | 6  | 2.6%   | \$1,174,953                | 0.4%  |
| School Construction<br>Electoral Debt  | 1  | 0.4%   | \$1,456,747                | 0.5%  |
| School Construction<br>Nonacademic School Construction Project                                 | 1  | 0.4%   | \$31,591                   | 0.1%  |
| <b>Totals</b>  | <b>228</b>                               |  | <b>\$265,830,906</b>       | <b>100.0%</b>                                   |

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2010-2011 vs. 2011-2012**  
**Prepared by Pennsylvania Department of Education**

| <u>Referendum Exception:</u>   | <b>School Districts Approved</b> |                  |
|--|----------------------------------|------------------|
|  | <u>2010-2011</u>                 | <u>2011-2012</u> |
| Pension Obligations  | 128                              | 221              |
| Special Education Expenditures   | 82                               | 171              |
| Maintenance of Local Tax Revenue or Actual<br>Instruction Expense per Average Daily Membership | 35                               | 63               |
| Maintenance of Selected Revenue Sources  | 31                               | 43               |
| School Construction<br>Grandfathered Debt  | 30                               | 42               |
| Health Care-Related Benefits   | 11                               | 9                |
| School Improvement Plan  | 2                                | 6                |
| School Construction<br>Academic School Construction Project                                    | 7                                | 6                |
| School Construction<br>Electoral Debt  | 1                                | 1                |
| School Construction<br>Nonacademic School Construction Project                                 | 0                                | 1                |
| <b>Totals</b>  | <b>133</b>                       | <b>228</b>       |

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2010-2011 vs. 2011-2012**  
Prepared by Pennsylvania Department of Education

| <u>Referendum Exception:</u>  | <b>Amount Approved</b> |                      | <u>Dollar Change</u> | <u>Percent Change</u> |
|---|------------------------|----------------------|----------------------|-----------------------|
|   | <u>2010-2011</u>       | <u>2011-2012</u>     |                      |                       |
| Special Education Expenditures  | \$41,495,700           | \$87,884,349         | \$46,388,649         | 111.8%                |
| Health Care-Related Benefits  | \$1,958,947            | \$3,992,779          | \$2,033,832          | 103.8%                |
| School Construction<br>Nonacademic School Construction Project                              | \$0                    | \$31,591             | \$31,591             | 100.0%                |
| Maintenance of Local Tax Revenue or Actual Instruction Expense per Average Daily Membership | \$27,510,426           | \$51,409,852         | \$23,899,426         | 86.9%                 |
| Pension Obligations   | \$62,259,043           | \$77,966,491         | \$15,707,448         | 25.2%                 |
| School Construction<br>Grandfathered Debt   | \$34,089,828           | \$28,260,520         | (\$5,829,308)        | (17.1%)               |
| Maintenance of Selected Revenue Sources   | \$14,129,311           | \$11,356,754         | (\$2,772,557)        | (19.6%)               |
| School Construction<br>Academic School Construction Project                                 | \$1,643,041            | \$1,174,953          | (\$468,088)          | (28.5%)               |
| School Improvement Plan   | \$5,005,353            | \$2,296,870          | (\$2,708,483)        | (54.1%)               |
| School Construction<br>Electoral Debt   | \$4,328,465            | \$1,456,747          | (\$2,871,718)        | (66.3%)               |
| <b>Totals</b>   | <b>\$192,420,114</b>   | <b>\$265,830,906</b> | <b>\$73,410,792</b>  | <b>38.2%</b>          |

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District            | Dollar<br>Amount That<br>Preliminary<br>Budget<br>Exceeds the<br>Index | Millage Increase<br>Above the Index<br>Needed to<br>Fully Fund<br>Preliminary<br>Budget | Millage Increase<br>Above the Index<br>Allowed as a<br>Result of<br>Approved<br>Exceptions | Expenditures on<br>Preliminary<br>Budget That<br>Exceed<br>Approved<br>Exceptions |
|----------------------------|--|---|--|---|
| Albert Gallatin Area SD    | \$706,095  | 1.3776  | 1.1347   | \$124,494   |
| Allentown City SD          | \$2,829,604  | 1.8656  | 1.8656   | \$0   |
| Ambridge Area SD           | \$940,763  | 3.7969  | 3.7969   | \$0   |
| Annville-Cleona SD         | \$157,423  | 1.6291  | 1.6291   | \$0   |
| Antietam SD                | \$336,986  | 1.3854  | 1.0987   | \$69,714  |
| Avon Grove SD              | \$1,667,102  | 0.9651  | 0.9651   | \$0   |
| Avonworth SD               | \$159,112  | 0.2300  | 0.2300   | \$0   |
| Bald Eagle Area SD         | \$429,998  | 1.9964  | 1.9964   | \$0   |
| Bangor Area SD             | \$167,949  | 0.3231  | 0.3231   | \$0   |
| Beaver Area SD             | \$680,380  | 3.5498  | 2.7350   | \$156,158   |
| Belle Vernon Area SD       |  |   |  |   |
| <i>Fayette</i>             | \$570,924  | 0.6998  | 0.6998   | \$0   |
| <i>Westmoreland</i>        |  | 3.3744  | 3.3744   |   |
| Bellefonte Area SD         | \$1,626,640  | 3.5822  | 1.0573   | \$1,199,323   |
| Bellwood-Antis SD          | \$114,754  | 2.4835  | 2.2294   | \$11,740  |
| Bethel Park SD             | \$1,089,343  | 0.5625  | 0.5491   | \$25,811  |
| Bethlehem Area SD          |  |   |  |   |
| <i>Lehigh</i>              | \$5,557,456  | 1.9692  | 1.0243   | \$2,666,479   |
| <i>Northampton</i>         |  | 1.9692  | 1.0243   |   |
| Big Spring SD              | \$9,627  | 0.0064  | 0.0064   | \$0   |
| Blue Mountain SD           | \$55,555   | 0.1218  | 0.1218   | \$0   |
| Boyertown Area SD          |  |   |  |   |
| <i>Berks</i>               | \$1,527,534  | 0.7070  | 0.7070   | \$0   |
| <i>Montgomery</i>          |  | 0.5719  | 0.5719   |   |
| Brandywine Heights Area SD | \$576,270  | 1.0281  | 0.6668   | \$202,469   |
| Bristol Borough SD         | \$1,107,794  | 15.0632   | 15.0632  | \$0   |
| Brownsville Area SD        |  |   |  |   |
| <i>Fayette</i>             | \$1,136,908  | 4.1932  | 3.3062   | \$240,620   |
| <i>Washington</i>          |  | 22.7072   | 17.7300  |   |
| Burgettstown Area SD       | \$77,989   | 1.6600  | 1.6600   | \$0   |

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District              | Dollar<br>Amount That<br>Preliminary<br>Budget<br>Exceeds the<br>Index | Millage Increase<br>Above the Index<br>Needed to<br>Fully Fund<br>Preliminary<br>Budget | Millage Increase<br>Above the Index<br>Allowed as a<br>Result of<br>Approved<br>Exceptions | Expenditures on<br>Preliminary<br>Budget That<br>Exceed<br>Approved<br>Exceptions |
|------------------------------|--|---|--|---|
| Camp Hill SD                 | \$68,872   | 0.0873  | 0.0873   | \$0   |
| Canon-McMillan SD            | \$928,769  | 2.7056  | 2.7056   | \$0   |
| Canton Area SD               |  |   |  |   |
| <i>Bradford</i>              |  | 1.1106  | 1.1106   |   |
| <i>Lycoming</i>              | \$93,319   | 0.4710  | 0.4710   | \$0   |
| <i>Tioga</i>                 |  | 0.4869  | 0.4869   |   |
| Centennial SD                | \$1,803,471  | 3.5205  | 3.5205   | \$0   |
| Central Columbia SD          | \$613,874  | 2.2642  | 1.3037   | \$260,394   |
| Central Fulton SD            | \$76,903   | 0.4889  | 0.4889   | \$0   |
| Central York SD              | \$1,025,551  | 0.3738  | 0.3738   | \$0   |
| Chambersburg Area SD         | \$990,769  | 1.6125  | 1.6125   | \$0   |
| Charleroi SD                 | \$273,913  | 5.5000  | 5.5000   | \$0   |
| Cheltenham Township SD       | \$3,853,382  | 2.1175  | 2.1175   | \$0   |
| Chestnut Ridge SD            | \$999,980  | 2.2404  | 0.8919   | \$601,885   |
| Chichester SD                | \$1,745,117  | 1.5541  | 1.5541   | \$0   |
| Clairton City SD             |  |   |  |   |
| <i>Allegheny (Buildings)</i> | \$648,783  | 0.8930  | 0.8930   | \$0   |
| <i>Allegheny (Land)</i>      |  | 21.5360   | 21.5360  |   |
| Clearfield Area SD           | \$1,058,262  | 9.2032  | 4.2949   | \$564,393   |
| Coatesville Area SD          | \$1,400,244  | 0.5157  | 0.5157   | \$0   |
| Cocalico SD                  |  |   |  |   |
| <i>Berks</i>                 | \$443,681  | 0.0000  | 0.0000   | \$0   |
| <i>Lancaster</i>             |  | 0.3105  | 0.3105   |   |
| Colonial SD                  | \$1,086,339  | 0.2887  | 0.2887   | \$0   |
| Columbia Borough SD          | \$522,099  | 1.6035  | 1.6035   | \$0   |
| Conemaugh Valley SD          | \$118,476  | 3.0403  | 3.0403   | \$0   |
| Conestoga Valley SD          | \$214,511  | 0.0822  | 0.0822   | \$0   |
| Conneaut SD                  | \$1,359,666  | 5.5590  | 1.7352   | \$935,249   |

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District             | Dollar<br>Amount That<br>Preliminary<br>Budget<br>Exceeds the<br>Index | Millage Increase<br>Above the Index<br>Needed to<br>Fully Fund<br>Preliminary<br>Budget | Millage Increase<br>Above the Index<br>Allowed as a<br>Result of<br>Approved<br>Exceptions | Expenditures on<br>Preliminary<br>Budget That<br>Exceed<br>Approved<br>Exceptions |
|-----------------------------|--|---|--|---|
| Conrad Weiser Area SD       |  |   |  |   |
| <i>Berks</i>                | \$805,294  | 0.8623  | 0.8623   | \$0   |
| <i>Lancaster</i>            |  | 0.8623  | 0.8623   |   |
| Cornell SD                  | \$607,888  | 2.3211  | 1.4484   | \$228,532   |
| Crawford Central SD         |  |   |  |   |
| <i>Crawford</i>             | \$416,658  | 1.0228  | 1.0228   | \$0   |
| <i>Mercer</i>               |  | 1.4128  | 1.4128   |   |
| Crestwood SD                | \$525,248  | 0.3151  | 0.3151   | \$0   |
| Dallas SD                   | \$540,881  | 0.3634  | 0.3634   | \$0   |
| Daniel Boone Area SD        | \$2,279,238  | 2.2808  | 1.9228   | \$407,015   |
| Derry Area SD               | \$582,580  | 4.5100  | 2.2629   | \$290,259   |
| Derry Township SD           | \$544,315  | 0.2922  | 0.2852   | \$13,035  |
| Donegal SD                  | \$527,003  | 0.4680  | 0.4531   | \$16,740  |
| Downingtown Area SD         | \$2,458,771  | 0.5022  | 0.5022   | \$0   |
| East Lycoming SD            | \$84,638   | 0.1848  | 0.1848   | \$0   |
| East Penn SD                | \$2,534,421  | 1.5356  | 1.5356   | \$0   |
| East Stroudsburg Area SD    |  |   |  |   |
| <i>Monroe</i>               | \$4,328,732  | 8.3138  | 2.7465   | \$2,945,114   |
| <i>Pike</i>                 |  | 5.5431  | 1.5731   |   |
| Eastern Lancaster County SD | \$776,958  | 0.3956  | 0.3956   | \$0   |
| Eastern Lebanon County SD   | \$1,737,797  | 9.0752  | 5.1307   | \$755,311   |
| Eastern York SD             | \$957,657  | 0.9107  | 0.8668   | \$46,061  |
| Elizabeth Forward SD        | \$5,877,716  | 9.0948  | 0.7766   | \$5,375,804   |
| Elizabethtown Area SD       | \$1,359,441  | 0.9192  | 0.3159   | \$892,122   |
| Erie City SD                | \$7,724,972  | 3.6262  | 0.5281   | \$6,599,902   |
| Everett Area SD             | \$193,992  | 0.4105  | 0.4105   | \$0   |
| Exeter Township SD          | \$1,515,649  | 1.1468  | 1.1468   | \$0   |
| Fairfield Area SD           | \$290,460  | 0.3412  | 0.3412   | \$0   |
| Fairview SD                 | \$113,579  | 0.1667  | 0.1667   | \$0   |
| Fleetwood Area SD           | \$1,418,542  | 1.7790  | 0.8622   | \$730,991   |

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District       | Dollar<br>Amount That<br>Preliminary<br>Budget<br>Exceeds the<br>Index | Millage Increase<br>Above the Index<br>Needed to<br>Fully Fund<br>Preliminary<br>Budget | Millage Increase<br>Above the Index<br>Allowed as a<br>Result of<br>Approved<br>Exceptions | Expenditures on<br>Preliminary<br>Budget That<br>Exceed<br>Approved<br>Exceptions |
|-----------------------|--|---|--|---|
| Forest Area SD        |  |   |  |   |
| <i>Elk</i>            |  | 1.7920  | 1.7920   |   |
| <i>Forest</i>         | \$215,680  | 3.2119  | 3.2119   | \$0   |
| <i>Venango</i>        |  | 0.4968  | 0.4968   |   |
| Franklin Regional SD  | \$489,627  | 1.4745  | 1.4745   | \$0   |
| Freedom Area SD       | \$143,618  | 1.2020  | 1.2020   | \$0   |
| Freeport Area SD      |  |   |  |   |
| <i>Armstrong</i>      | \$147,631  | 0.0000  | 0.0000   | \$0   |
| <i>Butler</i>         |  | 2.3451  | 2.3451   |   |
| Garnet Valley SD      | \$947,952  | 0.4025  | 0.4025   | \$0   |
| Gateway SD            | \$2,521,918  | 1.2227  | 0.6237   | \$1,235,436   |
| General McLane SD     | \$792,515  | 1.1234  | 0.7991   | \$228,714   |
| Girard SD             | \$544,594  | 1.3885  | 1.0314   | \$140,039   |
| Governor Mifflin SD   | \$1,165,208  | 0.7556  | 0.7556   | \$0   |
| Great Valley SD       | \$419,800  | 0.1310  | 0.1310   | \$0   |
| Greater Latrobe SD    | \$2,060,750  | 6.1770  | 2.7593   | \$1,140,195   |
| Greencastle-Antrim SD | \$2,242,661  | 12.2867   | 6.2154   | \$1,108,165   |
| Greensburg Salem SD   | \$584,828  | 2.6259  | 2.5789   | \$10,450  |
| Greenwood SD          |  |   |  |   |
| <i>Juniata</i>        | \$124,439  | 4.3186  | 4.3186   | \$0   |
| <i>Perry</i>          |  | 0.3373  | 0.3373   |   |
| Halifax Area SD       | \$118,325  | 0.3748  | 0.3748   | \$0   |
| Hamburg Area SD       | \$349,790  | 0.4463  | 0.3871   | \$46,375  |
| Hampton Township SD   | \$338,662  | 0.2751  | 0.2751   | \$0   |
| Hanover Area SD       | \$883,282  | 1.2917  | 1.2917   | \$0   |
| Harbor Creek SD       | \$158,325  | 0.2250  | 0.2250   | \$0   |
| Haverford Township SD | \$3,242,415  | 1.1201  | 1.2074   | \$0   |

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**For School Year 2011-2012**  
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| School District         | Dollar<br>Amount That<br>Preliminary<br>Budget<br>Exceeds the<br>Index | Millage Increase<br>Above the Index<br>Needed to<br>Fully Fund<br>Preliminary<br>Budget | Millage Increase<br>Above the Index<br>Allowed as a<br>Result of<br>Approved<br>Exceptions | Expenditures on<br>Preliminary<br>Budget That<br>Exceed<br>Approved<br>Exceptions |
|-------------------------|--|---|--|---|
| Hazleton Area SD        |  |   |  |   |
| <i>Carbon</i>           |  | 0.5810  | 0.5810   |   |
| <i>Luzerne</i>          | \$1,406,907  | 0.3463  | 0.3463   | \$0   |
| <i>Schuylkill</i>       |  | 0.0000  | 0.0000   |   |
| Hempfield SD            | \$1,918,300  | 0.5479  | 0.4473   | \$352,153   |
| Highlands SD            | \$1,195,533  | 1.9118  | 1.9118   | \$0   |
| Homer-Center SD         | \$292,721  | 6.9320  | 6.9320   | \$0   |
| Huntingdon Area SD      | \$2,137,864  | 19.8197   | 7.1746   | \$1,358,336   |
| Indiana Area SD         | \$787,198  | 3.2764  | 3.2764   | \$0   |
| Interboro SD            | \$1,041,416  | 0.9496  | 0.3314   | \$677,926   |
| Jenkintown SD           | \$257,180  | 0.8934  | 0.8934   | \$0   |
| Jersey Shore Area SD    |  |   |  |   |
| <i>Clinton</i>          | \$243,203  | 0.2520  | 0.2520   | \$0   |
| <i>Lycoming</i>         |  | 0.3385  | 0.3385   |   |
| Jim Thorpe Area SD      | \$1,984,211  | 3.3197  | 2.4807   | \$501,443   |
| Juniata County SD       | \$1,376,918  | 6.6554  | 2.1145   | \$939,448   |
| Juniata Valley SD       | \$652,007  | 21.6961   | 1.8449   | \$596,563   |
| Karns City Area SD      |  |   |  |   |
| <i>Armstrong</i>        |  | 2.4124  | 2.4124   |   |
| <i>Butler</i>           | \$316,889  | 5.1376  | 5.1376   | \$0   |
| <i>Clarion</i>          |  | 1.8678  | 1.8678   |   |
| Kennett Consolidated SD | \$1,193,120  | 0.6044  | 0.6044   | \$0   |
| Keystone Central SD     |  |   |  |   |
| <i>Center</i>           |  | 2.6055  | 1.5707   |   |
| <i>Clinton</i>          | \$1,416,147  | 0.8048  | 0.5207   | \$503,626   |
| <i>Potter</i>           |  | 2.4821  | 1.5466   |   |
| Lake-Lehman SD          |  |   |  |   |
| <i>Luzerne</i>          | \$247,212  | 0.2071  | 0.2071   | \$0   |
| <i>Wyoming</i>          |  | 0.0000  | 0.0000   |   |
| Lampeter-Strasburg SD   | \$398,552  | 0.2497  | 0.2497   | \$0   |

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|----------------------------|--|---|--|---|
| Lancaster SD               | \$1,727,207  | 0.7258  | 0.7258   | \$0   |
| Lebanon SD                 | \$502,686  | 4.2048  | 2.5565   | \$197,054   |
| Lewisburg Area SD          | \$227,390  | 0.2392  | 0.2392   | \$0   |
| Ligonier Valley SD         | \$2,686,936  | 15.5340   | 3.8617   | \$2,018,967   |
| Line Mountain SD           | \$742,224  | 10.7840   | 9.4993   | \$88,048  |
| Lower Merion SD            | \$3,165,906  | 0.4255  | 0.4255   | \$0   |
| Lower Moreland Township SD | \$813,212  | 0.7791  | 0.3091   | \$490,519   |
| Mahanoy Area SD            | \$41,477   | 0.5592  | 0.5592   | \$0   |
| Manheim Central SD         | \$1,196,453  | 0.7425  | 0.7086   | \$54,621  |
| Marple Newtown SD          | \$3,282,297  | 1.0425  | 1.0425   | \$0   |
| McGuffey SD                | \$676,304  | 7.8340  | 2.7232   | \$441,206   |
| Methacton SD               | \$2,372,875  | 0.9939  | 0.9762   | \$41,983  |
| Middletown Area SD         | \$698,142  | 0.8025  | 0.7865   | \$13,880  |
| Midd-West SD               | \$2,358,244  | 14.9005   | 11.9634  | \$464,842   |
| Mifflin County SD          | \$5,810,886  | 8.2054  | 2.0090   | \$4,388,116   |
| Millville Area SD          | \$77,637   | 0.9969  | 0.7997   | \$15,356  |
| Milton Area SD             |  |   |  |   |
| <i>Northumberland</i>      | \$239,871  | 1.4308  | 1.4308   | \$0   |
| <i>Union</i>               |  | 0.3907  | 0.3907   |   |
| Moniteau SD                | \$395,840  | 6.9680  | 6.9680   | \$0   |
| Montgomery Area SD         | \$197,946  | 0.7800  | 0.7800   | \$0   |
| Montoursville Area SD      | \$1,284,993  | 1.7626  | 1.6989   | \$46,403  |
| Mount Carmel Area SD       |  |   |  |   |
| <i>Columbia</i>            | \$246,646  | 1.9820  | 1.9820   | \$0   |
| <i>Northumberland</i>      |  | 4.1502  | 4.1502   |   |
| Mount Pleasant Area SD     | \$2,638,082  | 18.4878   | 5.1838   | \$1,898,379   |
| Mount Union Area SD        |  |   |  |   |
| <i>Huntingdon</i>          | \$992,213  | 21.0627   | 8.4327   | \$592,570   |
| <i>Mifflin</i>             |  | 7.0604  | 2.8804   |   |
| Muhlenberg SD              | \$3,420,066  | 2.8400  | 0.8330   | \$2,416,828   |

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|----------------------|--|---|--|---|
| Muncy SD             | \$367,718  | 0.7930  | 0.7930   | \$0   |
| Nazareth Area SD     | \$327,318  | 0.3727  | 0.3727   | \$0   |
| Neshaminy SD         | \$9,560,355  | 12.4720   | 12.2974  | \$133,765   |
| New Brighton Area SD | \$111,116  | 1.2690  | 1.2690   | \$0   |
| New Hope-Solebury SD | \$362,817  | 1.2333  | 1.2333   | \$0   |
| Newport SD           | \$736,196  | 1.8112  | 1.8112   | \$0   |
| Norristown Area SD   | \$4,125,838  | 1.5961  | 1.4427   | \$396,108   |
| North Allegheny SD   | \$5,996,530  | 1.4607  | 0.5524   | \$3,728,415   |
| North Hills SD       | \$1,531,331  | 0.7213  | 0.7213   | \$0   |
| North Penn SD        |  |   |  |   |
| <i>Bucks</i>         | \$6,148,410  | 5.2542  | 2.6418   | \$3,141,266   |
| <i>Montgomery</i>    |  | 0.9211  | 0.4504   |   |
| North Schuylkill SD  |  |   |  |   |
| <i>Columbia</i>      | \$952,884  | 4.9572  | 2.9636   | \$312,146   |
| <i>Schuylkill</i>    |  | 5.3674  | 3.6262   |   |
| Northern Tioga SD    | \$967,921  | 2.1100  | 0.5736   | \$704,771   |
| Northgate SD         | \$726,450  | 1.9756  | 1.0858   | \$327,176   |
| Northwest Area SD    | \$181,396  | 0.3680  | 0.2237   | \$71,129  |
| Octorara Area SD     |  |   |  |   |
| <i>Chester</i>       | \$1,355,701  | 1.6979  | 1.3995   | \$249,451   |
| <i>Lancaster</i>     |  | 1.1268  | 0.8797   |   |
| Oley Valley SD       | \$1,023,220  | 1.4951  | 1.3305   | \$112,582   |
| Owen J Roberts SD    | \$620,797  | 0.2837  | 0.2837   | \$0   |
| Palisades SD         | \$3,621,892  | 15.6932   | 1.1330   | \$3,360,398   |
| Palmerton Area SD    | \$1,333,783  | 4.6769  | 4.6769   | \$0   |
| Palmyra Area SD      | \$565,950  | 2.4342  | 2.4342   | \$0   |
| Panther Valley SD    |  |   |  |   |
| <i>Carbon</i>        | \$650,078  | 4.5706  | 0.7885   | \$536,076   |
| <i>Schuylkill</i>    |  | 4.2488  | 0.8415   |   |
| Parkland SD          | \$2,592,528  | 1.1043  | 0.9248   | \$421,212   |

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|---------------------------|--|---|--|---|
| Pen Argyl Area SD         | \$136,502  | 0.4612  | 0.4612   | \$0   |
| Penn-Delco SD             | \$359,664  | 0.2711  | 0.2711   | \$0   |
| Penns Manor Area SD       | \$83,076   | 3.1822  | 3.1822   | \$0   |
| Penns Valley Area SD      | \$133,616  | 0.5292  | 0.5291   | \$2   |
| Perkiomen Valley SD       | \$1,996,957  | 1.0698  | 0.9299   | \$260,965   |
| Phoenixville Area SD      | \$1,607,646  | 0.8212  | 0.8212   | \$0   |
| Pine-Richland SD          | \$1,748,972  | 0.9392  | 0.7569   | \$339,423   |
| Pittston Area SD          | \$198,256  | 0.1413  | 0.1413   | \$0   |
| Pleasant Valley SD        | \$3,153,657  | 10.1772   | 4.6969   | \$1,698,203   |
| Pocono Mountain SD        | \$4,740,427  | 5.2609  | 5.2609   | \$0   |
| Portage Area SD           | \$33,863   | 1.0445  | 1.0445   | \$0   |
| Pottsgrove SD             | \$1,812,776  | 1.7712  | 1.7712   | \$0   |
| Pottstown SD              | \$1,015,891  | 1.3177  | 0.9520   | \$281,863   |
| Quakertown Community SD   | \$2,099,432  | 5.3429  | 5.3429   | \$0   |
| Radnor Township SD        | \$1,687,246  | 0.5564  | 0.5564   | \$0   |
| Red Lion Area SD          | \$1,766,535  | 0.8711  | 0.4468   | \$860,408   |
| Ridgway Area SD           | \$30,072   | 0.3280  | 0.3280   | \$0   |
| Ridley SD                 | \$2,608,342  | 1.5200  | 0.8327   | \$1,179,353   |
| Riverview SD              | \$86,862   | 0.2071  | 0.2071   | \$0   |
| Salisbury Township SD     | \$2,066,881  | 4.8067  | 1.2381   | \$1,530,168   |
| Schuylkill Valley SD      | \$441,905  | 0.5282  | 0.5282   | \$0   |
| Selinsgrove Area SD       | \$234,716  | 0.9708  | 0.9708   | \$0   |
| Seneca Valley SD          | \$9,268,632  | 18.4000   | 4.0963   | \$7,205,160   |
| Shanksville-Stonycreek SD | \$39,590   | 0.4399  | 0.4399   | \$0   |
| Sharpsville Area SD       | \$8,714  | 0.1400  | 0.1400   | \$0   |
| Shikellamy SD             | \$734,402  | 4.3000  | 4.0741   | \$38,576  |
| Slippery Rock Area SD     | \$810,727  | 6.3724  | 3.6253   | \$349,491   |
| Solanco SD                | \$219,297  | 0.1266  | 0.1266   | \$0   |
| Somerset Area SD          | \$634,053  | 1.4977  | 1.4977   | \$0   |

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|-------------------------------|--|---|--|---|
| Souderton Area SD             |  |   |  |   |
| <i>Bucks</i>                  | \$2,395,436  | 0.8997  | 0.8997   | \$0   |
| <i>Montgomery</i>             |  | 0.8997  | 0.8997   |   |
| South Fayette Township SD     | \$2,448,712  | 2.8122  | 2.5652   | \$215,011   |
| South Williamsport Area SD    | \$699,173  | 2.0040  | 0.7630   | \$432,964   |
| Southeast Delco SD            | \$1,138,545  | 1.2844  | 1.2844   | \$0   |
| Southern Columbia Area SD     |  |   |  |   |
| <i>Columbia</i>               | \$599,600  | 3.3848  | 3.3848   | \$0   |
| <i>Northumberland</i>         |  | 5.1998  | 5.1998   |   |
| Southern Huntingdon County SD | \$228,045  | 4.9400  | 4.9400   | \$0   |
| Southern Tioga SD             |  |   |  |   |
| <i>Lycoming</i>               | \$24,528   | 0.3668  | 0.3668   | \$0   |
| <i>Tioga</i>                  |  | 0.0000  | 0.0000   |   |
| Spring Grove Area SD          | \$388,238  | 0.2557  | 0.2557   | \$0   |
| Springfield SD                | \$848,042  | 0.4999  | 0.4999   | \$0   |
| Springfield Township SD       | \$1,088,661  | 0.8842  | 0.8842   | \$0   |
| Spring-Ford Area SD           |  |   |  |   |
| <i>Chester</i>                | \$5,183,371  | 1.4606  | 0.8082   | \$2,314,930   |
| <i>Montgomery</i>             |  | 1.4606  | 0.8082   |   |
| State College Area SD         | \$1,933,491  | 0.9374  | 0.9251   | \$25,192  |
| Stroudsburg Area SD           | \$2,905,696  | 7.4020  | 7.4020   | \$0   |
| Towanda Area SD               | \$512,501  | 2.6984  | 2.4656   | \$44,212  |
| Tredyffrin-Easttown SD        | \$2,365,085  | 0.4985  | 0.4259   | \$344,032   |
| Troy Area SD                  | \$904,608  | 6.0256  | 2.3332   | \$554,330   |
| Tunkhannock Area SD           | \$485,253  | 1.8462  | 1.8462   | \$0   |
| Turkeyfoot Valley Area SD     | \$226,483  | 4.5535  | 0.8390   | \$184,750   |
| Tussey Mountain SD            |  |   |  |   |
| <i>Bedford</i>                | \$2,672  | 0.0243  | 0.0243   | \$0   |
| <i>Huntingdon</i>             |  | 0.0000  | 0.0000   |   |

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|----------------------------|--|---|--|---|
| Twin Valley SD             |  |   |  |   |
| <i>Berks</i>               | \$150,145  | 0.0000  | 0.0000   | \$0   |
| <i>Chester</i>             |  | 0.2379  | 0.2379   |   |
| Uniontown Area SD          | \$2,690,123  | 3.5314  | 3.5314   | \$0   |
| United SD                  | \$422,572  | 9.9100  | 9.9100   | \$0   |
| Upper Adams SD             | \$3,165,157  | 3.8329  | 0.1851   | \$3,012,302   |
| Upper Darby SD             | \$3,774,936  | 1.3829  | 1.3829   | \$0   |
| Upper Dauphin Area SD      | \$231,982  | 0.6874  | 0.6874   | \$0   |
| Upper Dublin SD            | \$2,561,338  | 1.1779  | 1.1779   | \$0   |
| Upper Merion Area SD       | \$2,463,520  | 0.6470  | 0.6470   | \$0   |
| Upper Moreland Township SD | \$2,005,856  | 1.4153  | 0.4743   | \$1,333,629   |
| Wallenpaupack Area SD      |  |   |  |   |
| <i>Pike</i>                | \$342,318  | 0.7410  | 0.7410   | \$0   |
| <i>Wayne</i>               |  | 0.0179  | 0.0179   |   |
| Warrior Run SD             |  |   |  |   |
| <i>Montour</i>             |  | 0.5129  | 0.5129   |   |
| <i>Northumberland</i>      | \$252,601  | 2.2185  | 2.2185   | \$0   |
| <i>Union</i>               |  | 0.1839  | 0.1839   |   |
| Washington SD              | \$153,846  | 2.4600  | 2.2184   | \$15,109  |
| Wattsburg Area SD          | \$976,749  | 2.2337  | 2.2337   | \$0   |
| Wayne Highlands SD         | \$693,789  | 0.3928  | 0.3928   | \$0   |
| Waynesboro Area SD         | \$1,153,680  | 4.8464  | 4.8464   | \$0   |
| Weatherly Area SD          | \$572,091  | 4.5008  | 1.3859   | \$395,925   |
| Wellsboro Area SD          |  |   |  |   |
| <i>Lycoming</i>            | \$291,611  | 0.2411  | 0.2411   | \$0   |
| <i>Tioga</i>               |  | 0.5616  | 0.5616   |   |
| West Shore SD              |  |   |  |   |
| <i>Cumberland</i>          | \$2,381,688  | 0.4095  | 0.2743   | \$714,638   |
| <i>York</i>                |  | 0.6507  | 0.4735   |   |
| Westmont Hilltop SD        | \$150,279  | 1.1898  | 1.1898   | \$0   |

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|---------------------------|--|---|--|---|
| Whitehall-Coplay SD       | \$976,970  | 1.3698  | 1.3698   | \$0   |
| William Penn SD           | \$4,448,630  | 4.3988  | 1.1534   | \$3,282,109   |
| Williamsburg Community SD | \$22,382   | 1.6400  | 1.6400   | \$0   |
| Williamsport Area SD      | \$2,028,180  | 1.3370  | 0.7782   | \$847,609   |
| Wilson Area SD            | \$197,637  | 0.5054  | 0.5054   | \$0   |
| Wilson SD                 | \$1,560,684  | 0.6488  | 0.6488   | \$0   |
| Wissahickon SD            | \$607,038  | 0.1729  | 0.1729   | \$0   |
| Wyoming Area SD           |  |   |  |   |
| <i>Luzerne</i>            | \$502,787  | 0.5229  | 0.5229   | \$0   |
| <i>Wyoming</i>            |  | 3.1173  | 3.1173   |   |
| Wyoming Valley West SD    | \$1,332,114  | 0.7460  | 0.7460   | \$0   |
| Wyomissing Area SD        | \$422,339  | 0.5500  | 0.5423   | \$5,900   |
| York City SD              | \$278,000  | 0.3202  | 0.3202   | \$0   |

**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| School District            | Total PDE<br>Referendum Exceptions * |             | School Construction<br>Grandfathered Debt * |             | School Construction<br>Electoral Debt * |          | School Construction<br>Academic Project * |          | School Construction<br>Nonacademic Project * |          | Special Education<br>Expenditures * |             |
|----------------------------|--------------------------------------|-------------|---|-------------|---|----------|---|----------|--|----------|-------------------------------------|-------------|
|                            | Requested                            | Approved    | Requested                                   | Approved    | Requested                               | Approved | Requested                                 | Approved | Requested                                    | Approved | Requested                           | Approved    |
| Albert Gallatin Area SD    | \$696,982                            | \$581,601   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$430,734                           | \$430,734   |
| Allentown City SD          | \$3,052,065                          | \$3,052,797 | \$834,819                                   | \$835,551   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,525,136                         | \$1,525,136 |
| Ambridge Area SD           | \$1,579,302                          | \$3,977,422 | \$322,476                                   | \$2,720,596 | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$453,504                           | \$453,504   |
| Annville-Cleona SD         | \$233,040                            | \$233,040   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$125,218                           | \$125,218   |
| Antietam SD                | \$285,274                            | \$267,272   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$86,495                            | \$86,495    |
| Avon Grove SD              | \$1,746,205                          | \$1,746,205 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,225,894                         | \$1,225,894 |
| Avonworth SD               | \$425,372                            | \$405,813   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$266,583                           | \$247,024   |
| Bald Eagle Area SD         | \$1,019,387                          | \$1,019,387 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$369,272                           | \$369,272   |
| Bangor Area SD             | \$315,558                            | \$315,558   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Beaver Area SD             | \$534,390                            | \$524,222   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$355,149                           | \$355,149   |
| Belle Vernon Area SD       | \$1,748,036                          | \$1,727,535 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Bellefonte Area SD         | \$480,115                            | \$427,317   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$152,262                           | \$152,262   |
| Bellwood-Antis SD          | \$114,473                            | \$103,014   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Bethel Park SD             | \$1,063,532                          | \$1,063,532 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$474,874                           | \$474,874   |
| Bethlehem Area SD          | \$3,003,547                          | \$2,890,977 | \$327,227                                   | \$214,657   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,166,481                         | \$1,166,481 |
| Big Spring SD              | \$280,864                            | \$258,336   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Blue Mountain SD           | \$256,119                            | \$256,119   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Boyertown Area SD          | \$1,964,290                          | \$1,964,290 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$795,635                           | \$795,635   |
| Brandywine Heights Area SD | \$373,801                            | \$373,801   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$167,439                           | \$167,439   |
| Bristol Borough SD         | \$1,753,049                          | \$1,753,052 | \$873,746                                   | \$873,749   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$110,439                           | \$110,439   |
| Brownsville Area SD        | \$596,313                            | \$896,288   | \$500,710                                   | \$800,685   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Burgettstown Area SD       | \$379,771                            | \$332,286   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$211,106                           | \$211,106   |
| Camp Hill SD               | \$366,027                            | \$366,027   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$130,972                           | \$130,972   |
| Canon-McMillan SD          | \$1,665,886                          | \$1,695,886 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$518,849                           | \$548,849   |
| Canton Area SD             | \$208,002                            | \$176,323   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Centennial SD              | \$1,873,373                          | \$1,961,353 | \$1,873,373                                 | \$1,961,353 | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Central Columbia SD        | \$353,480                            | \$353,480   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$179,386                           | \$179,386   |
| Central Fulton SD          | \$82,438                             | \$82,438    | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$82,438                            | \$82,438    |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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    |
| Albert Gallatin Area SD    | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$266,248             | \$150,867   |
| Allentown City SD          | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$692,110             | \$692,110   |
| Ambridge Area SD           | \$0                       | \$0       | \$614,966                                     | \$614,966   | \$0                                       | \$0       | \$0                            | \$0      | \$188,356             | \$188,356   |
| Annville-Cleona SD         | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$107,822             | \$107,822   |
| Antietam SD                | \$0                       | \$0       | \$0   | \$0         | \$75,484                                  | \$75,484  | \$0                            | \$0      | \$123,295             | \$105,293   |
| Avon Grove SD              | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$520,311             | \$520,311   |
| Avonworth SD               | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$158,789             | \$158,789   |
| Bald Eagle Area SD         | \$0                       | \$0       | \$0   | \$0         | \$506,346                                 | \$506,346 | \$0                            | \$0      | \$143,769             | \$143,769   |
| Bangor Area SD             | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$315,558             | \$315,558   |
| Beaver Area SD             | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$179,241             | \$169,073   |
| Belle Vernon Area SD       | \$0                       | \$0       | \$1,476,923                                   | \$1,476,923 | \$34,220                                  | \$34,220  | \$0                            | \$0      | \$236,893             | \$216,392   |
| Bellefonte Area SD         | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$327,853             | \$275,055   |
| Bellwood-Antis SD          | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$114,473             | \$103,014   |
| Bethel Park SD             | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$588,658             | \$588,658   |
| Bethlehem Area SD          | \$120,915                 | \$120,915 | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$1,388,924           | \$1,388,924 |
| Big Spring SD              | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$280,864             | \$258,336   |
| Blue Mountain SD           | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$256,119             | \$256,119   |
| Boyertown Area SD          | \$0                       | \$0       | \$0   | \$0         | \$382,022                                 | \$382,022 | \$0                            | \$0      | \$786,633             | \$786,633   |
| Brandywine Heights Area SD | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$206,362             | \$206,362   |
| Bristol Borough SD         | \$0                       | \$0       | \$606,646                                     | \$606,646   | \$0                                       | \$0       | \$0                            | \$0      | \$162,218             | \$162,218   |
| Brownsville Area SD        | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$95,603              | \$95,603    |
| Burgettstown Area SD       | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$168,665             | \$121,180   |
| Camp Hill SD               | \$0                       | \$0       | \$96,112                                      | \$96,112    | \$0                                       | \$0       | \$0                            | \$0      | \$138,943             | \$138,943   |
| Canon-McMillan SD          | \$0                       | \$0       | \$716,029                                     | \$716,029   | \$0                                       | \$0       | \$0                            | \$0      | \$431,008             | \$431,008   |
| Canton Area SD             | \$0                       | \$0       | \$0   | \$0         | \$100,613                                 | \$100,613 | \$0                            | \$0      | \$107,389             | \$75,710    |
| Centennial SD              | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$0                   | \$0         |
| Central Columbia SD        | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$174,094             | \$174,094   |
| Central Fulton SD          | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0      | \$0                   | \$0         |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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 * |          | School Construction Nonacademic Project * |          | Special Education Expenditures * |             |
|--------------------------|-----------------------------------|-------------|--|-------------|--------------------------------------|----------|--|----------|---|----------|----------------------------------|-------------|
|                          | Requested                         | Approved    | Requested                                | Approved    | Requested                            | Approved | Requested                              | Approved | Requested                                 | Approved | Requested                        | Approved    |
| Central York SD          | \$1,322,671                       | \$1,322,671 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$800,763                        | \$800,763   |
| Chambersburg Area SD     | \$2,764,726                       | \$2,026,064 | \$1,263,230                              | \$524,568   | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Charleroi SD             | \$673,608                         | \$428,929   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$555,180                        | \$310,501   |
| Cheltenham Township SD   | \$3,893,949                       | \$4,061,751 | \$1,416,086                              | \$1,583,888 | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Chestnut Ridge SD        | \$412,763                         | \$398,095   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$283,191                        | \$283,191   |
| Chichester SD            | \$2,050,093                       | \$2,050,093 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$1,601,408                      | \$1,601,408 |
| Clairton City SD         | \$745,316                         | \$709,819   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Clearfield Area SD       | \$520,946                         | \$493,869   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Coatesville Area SD      | \$2,017,019                       | \$2,017,019 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$1,110,452                      | \$1,110,452 |
| Cocalico SD              | \$493,521                         | \$493,521   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$75,457                         | \$75,457    |
| Colonial SD              | \$2,306,492                       | \$2,306,492 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$1,564,108                      | \$1,564,108 |
| Columbia Borough SD      | \$771,520                         | \$708,171   | \$124,647                                | \$124,425   | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$498,890                        | \$474,364   |
| Conemaugh Valley SD      | \$730,260                         | \$653,172   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$92,101                         | \$92,101    |
| Conestoga Valley SD      | \$665,261                         | \$665,261   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$304,946                        | \$304,946   |
| Conneaut SD              | \$458,166                         | \$424,417   | \$14,570                                 | \$11,706    | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$230,140                        | \$230,140   |
| Conrad Weiser Area SD    | \$1,293,810                       | \$1,293,810 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$697,426                        | \$697,426   |
| Cornell SD               | \$379,356                         | \$379,356   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Crawford Central SD      | \$865,375                         | \$865,375   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Crestwood SD             | \$833,017                         | \$832,989   | \$151,813                                | \$151,785   | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$458,278                        | \$458,278   |
| Dallas SD                | \$627,174                         | \$627,174   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$347,986                        | \$347,986   |
| Daniel Boone Area SD     | \$1,872,223                       | \$1,872,223 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$860,449                        | \$860,449   |
| Derry Area SD            | \$319,269                         | \$292,321   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$105,030                        | \$105,030   |
| Derry Township SD        | \$531,280                         | \$531,280   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$131,106                        | \$131,106   |
| Donegal SD               | \$510,263                         | \$510,263   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$238,574                        | \$238,574   |
| Downingtown Area SD      | \$2,533,712                       | \$2,533,712 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$1,146,742                      | \$1,146,742 |
| East Lycoming SD         | \$309,167                         | \$307,664   | \$96,782                                 | \$95,279    | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$25,924                         | \$25,924    |
| East Penn SD             | \$2,658,607                       | \$2,658,607 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$1,823,410                      | \$1,823,410 |
| East Stroudsburg Area SD | \$1,518,658                       | \$1,383,618 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |

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**Sought From and Approved By Pennsylvania Department of Education**

| School District          | School Improvement Plan * |          | Maintenance of Local Tax Revenue or AIE/ADM * |             | Maintenance of Selected Revenue Sources * |           | Health Care-Related Benefits * |           | Pension Obligations * |             |
|--------------------------|---------------------------|----------|---|-------------|---|-----------|--------------------------------|-----------|-----------------------|-------------|
|                          | Requested                 | Approved | Requested                                     | Approved    | Requested                                 | Approved  | Requested                      | Approved  | Requested             | Approved    |
| Central York SD          | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$521,908             | \$521,908   |
| Chambersburg Area SD     | \$0                       | \$0      | \$1,501,496                                   | \$1,501,496 | \$0                                       | \$0       | \$0                            | \$0       | \$0                   | \$0         |
| Charleroi SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$118,428             | \$118,428   |
| Cheltenham Township SD   | \$0                       | \$0      | \$1,673,063                                   | \$1,673,063 | \$0                                       | \$0       | \$0                            | \$0       | \$804,800             | \$804,800   |
| Chestnut Ridge SD        | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$129,572             | \$114,904   |
| Chichester SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$448,685             | \$448,685   |
| Clairton City SD         | \$0                       | \$0      | \$505,900                                     | \$505,900   | \$144,567                                 | \$144,567 | \$0                            | \$0       | \$94,849              | \$59,352    |
| Clearfield Area SD       | \$0                       | \$0      | \$180,198                                     | \$180,198   | \$117,072                                 | \$117,072 | \$0                            | \$0       | \$223,676             | \$196,599   |
| Coatesville Area SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$906,567             | \$906,567   |
| Cocalico SD              | \$0                       | \$0      | \$83,127                                      | \$83,127    | \$0                                       | \$0       | \$0                            | \$0       | \$334,937             | \$334,937   |
| Colonial SD              | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$742,384             | \$742,384   |
| Columbia Borough SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$147,983             | \$109,382   |
| Conemaugh Valley SD      | \$0                       | \$0      | \$356,142                                     | \$356,142   | \$0                                       | \$0       | \$146,184                      | \$146,184 | \$135,833             | \$58,745    |
| Conestoga Valley SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$360,315             | \$360,315   |
| Conneaut SD              | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$213,456             | \$182,571   |
| Conrad Weiser Area SD    | \$0                       | \$0      | \$0   | \$0         | \$200,868                                 | \$200,868 | \$86,094                       | \$86,094  | \$309,422             | \$309,422   |
| Cornell SD               | \$0                       | \$0      | \$58,287                                      | \$58,287    | \$252,084                                 | \$252,084 | \$0                            | \$0       | \$68,985              | \$68,985    |
| Crawford Central SD      | \$0                       | \$0      | \$522,339                                     | \$522,339   | \$0                                       | \$0       | \$0                            | \$0       | \$343,036             | \$343,036   |
| Crestwood SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$222,926             | \$222,926   |
| Dallas SD                | \$0                       | \$0      | \$279,188                                     | \$279,188   | \$0                                       | \$0       | \$0                            | \$0       | \$0                   | \$0         |
| Daniel Boone Area SD     | \$0                       | \$0      | \$763,419                                     | \$763,419   | \$27,628                                  | \$27,628  | \$0                            | \$0       | \$220,727             | \$220,727   |
| Derry Area SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$214,239             | \$187,291   |
| Derry Township SD        | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$400,174             | \$400,174   |
| Donegal SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$271,689             | \$271,689   |
| Downingtown Area SD      | \$68,829                  | \$68,829 | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$1,318,141           | \$1,318,141 |
| East Lycoming SD         | \$0                       | \$0      | \$0   | \$0         | \$59,033                                  | \$59,033  | \$0                            | \$0       | \$127,428             | \$127,428   |
| East Penn SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$835,197             | \$835,197   |
| East Stroudsburg Area SD | \$0                       | \$0      | \$552,645                                     | \$552,645   | \$0                                       | \$0       | \$0                            | \$0       | \$966,013             | \$830,973   |

\* 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 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| School District             | Total PDE<br>Referendum Exceptions * |             | School Construction<br>Grandfathered Debt * |           | School Construction<br>Electoral Debt * |          | School Construction<br>Academic Project * |           | School Construction<br>Nonacademic Project * |          | Special Education<br>Expenditures * |           |
|-----------------------------|--------------------------------------|-------------|---|-----------|---|----------|---|-----------|--|----------|-------------------------------------|-----------|
|                             | Requested                            | Approved    | Requested                                   | Approved  | Requested                               | Approved | Requested                                 | Approved  | Requested                                    | Approved | Requested                           | Approved  |
| Eastern Lancaster County SD | \$1,045,975                          | \$1,045,975 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$485,207                           | \$485,207 |
| Eastern Lebanon County SD   | \$982,486                            | \$982,486   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$671,939                           | \$671,939 |
| Eastern York SD             | \$911,596                            | \$911,596   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$232,361                           | \$232,361 |
| Elizabeth Forward SD        | \$614,820                            | \$501,912   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$0                                 | \$0       |
| Elizabethtown Area SD       | \$761,310                            | \$467,319   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$409,345                           | \$115,354 |
| Erie City SD                | \$1,261,920                          | \$1,125,070 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$0                                 | \$0       |
| Everett Area SD             | \$313,764                            | \$296,736   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$206,111                           | \$206,111 |
| Exeter Township SD          | \$3,976,289                          | \$3,969,578 | \$88,048                                    | \$77,776  | \$0                                     | \$0      | \$96,684                                  | \$100,245 | \$0  | \$0      | \$866,310                           | \$866,310 |
| Fairfield Area SD           | \$1,206,867                          | \$1,206,867 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$197,400                           | \$197,400 |
| Fairview SD                 | \$191,964                            | \$191,964   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$12,202                            | \$12,202  |
| Fleetwood Area SD           | \$1,018,270                          | \$687,551   | \$0   | \$0       | \$0                                     | \$0      | \$205,648                                 | \$205,779 | \$0  | \$0      | \$545,797                           | \$214,947 |
| Forest Area SD              | \$269,614                            | \$269,614   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$211,377                           | \$211,377 |
| Franklin Regional SD        | \$712,541                            | \$712,541   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$0                                 | \$0       |
| Freedom Area SD             | \$308,988                            | \$308,988   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$37,669                            | \$37,669  |
| Freeport Area SD            | \$184,268                            | \$184,267   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$0                                 | \$0       |
| Garnet Valley SD            | \$1,581,302                          | \$1,179,949 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$931,280                           | \$529,927 |
| Gateway SD                  | \$1,286,482                          | \$1,286,482 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$343,922                           | \$343,922 |
| General McLane SD           | \$563,801                            | \$563,801   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$357,267                           | \$357,267 |
| Girard SD                   | \$404,555                            | \$404,555   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$235,605                           | \$235,605 |
| Governor Mifflin SD         | \$1,859,860                          | \$1,859,860 | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$244,883                           | \$244,883 |
| Great Valley SD             | \$899,521                            | \$899,521   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$379,828                           | \$379,828 |
| Greater Latrobe SD          | \$920,555                            | \$920,555   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$363,719                           | \$363,719 |
| Greencastle-Antrim SD       | \$1,110,081                          | \$1,134,496 | \$518,694                                   | \$543,109 | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$315,464                           | \$315,464 |
| Greensburg Salem SD         | \$574,378                            | \$574,378   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$311,571                           | \$311,571 |
| Greenwood SD                | \$312,866                            | \$312,866   | \$174,791                                   | \$174,791 | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$62,504                            | \$62,504  |
| Halifax Area SD             | \$253,562                            | \$239,051   | \$27,758                                    | \$27,758  | \$0                                     | \$0      | \$70,660                                  | \$70,660  | \$31,508                                     | \$31,591 | \$0                                 | \$0       |
| Hamburg Area SD             | \$303,415                            | \$303,415   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$78,465                            | \$78,465  |
| Hampton Township SD         | \$355,084                            | \$355,084   | \$0   | \$0       | \$0                                     | \$0      | \$0                                       | \$0       | \$0  | \$0      | \$0                                 | \$0       |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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    |
| Eastern Lancaster County SD | \$0                       | \$0      | \$300,899                                     | \$300,899   | \$0                                       | \$0       | \$0                            | \$0       | \$259,869             | \$259,869   |
| Eastern Lebanon County SD   | \$0                       | \$0      | \$130,984                                     | \$130,984   | \$0                                       | \$0       | \$0                            | \$0       | \$179,563             | \$179,563   |
| Eastern York SD             | \$0                       | \$0      | \$0   | \$0         | \$390,258                                 | \$390,258 | \$0                            | \$0       | \$288,977             | \$288,977   |
| Elizabeth Forward SD        | \$0                       | \$0      | \$23,977                                      | \$23,977    | \$101,393                                 | \$101,393 | \$0                            | \$0       | \$489,450             | \$376,542   |
| Elizabethtown Area SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$351,965             | \$351,965   |
| Erie City SD                | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$1,261,920           | \$1,125,070 |
| Everett Area SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$107,653             | \$90,625    |
| Exeter Township SD          | \$0                       | \$0      | \$2,460,492                                   | \$2,460,492 | \$0                                       | \$0       | \$0                            | \$0       | \$464,755             | \$464,755   |
| Fairfield Area SD           | \$0                       | \$0      | \$616,205                                     | \$616,205   | \$0                                       | \$0       | \$285,331                      | \$285,331 | \$107,931             | \$107,931   |
| Fairview SD                 | \$0                       | \$0      | \$0   | \$0         | \$27,669                                  | \$27,669  | \$0                            | \$0       | \$152,093             | \$152,093   |
| Fleetwood Area SD           | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$266,825             | \$266,825   |
| Forest Area SD              | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$58,237              | \$58,237    |
| Franklin Regional SD        | \$0                       | \$0      | \$0   | \$0         | \$329,590                                 | \$329,590 | \$0                            | \$0       | \$382,951             | \$382,951   |
| Freedom Area SD             | \$0                       | \$0      | \$148,596                                     | \$148,596   | \$0                                       | \$0       | \$0                            | \$0       | \$122,723             | \$122,723   |
| Freeport Area SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$184,268             | \$184,267   |
| Garnet Valley SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$650,022             | \$650,022   |
| Gateway SD                  | \$0                       | \$0      | \$0   | \$0         | \$393,358                                 | \$393,358 | \$0                            | \$0       | \$549,202             | \$549,202   |
| General McLane SD           | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$206,534             | \$206,534   |
| Girard SD                   | \$0                       | \$0      | \$0   | \$0         | \$47,194                                  | \$47,194  | \$0                            | \$0       | \$121,756             | \$121,756   |
| Governor Mifflin SD         | \$0                       | \$0      | \$1,148,786                                   | \$1,148,786 | \$0                                       | \$0       | \$0                            | \$0       | \$466,191             | \$466,191   |
| Great Valley SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$519,693             | \$519,693   |
| Greater Latrobe SD          | \$0                       | \$0      | \$188,300                                     | \$188,300   | \$35,564                                  | \$35,564  | \$0                            | \$0       | \$332,972             | \$332,972   |
| Greencastle-Antrim SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$275,923             | \$275,923   |
| Greensburg Salem SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$262,807             | \$262,807   |
| Greenwood SD                | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$75,571              | \$75,571    |
| Halifax Area SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$123,636             | \$109,042   |
| Hamburg Area SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$224,950             | \$224,950   |
| Hampton Township SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$355,084             | \$355,084   |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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 * |           | School Construction Nonacademic Project * |          | Special Education Expenditures * |             |
|----------------------------|-----------------------------------|-------------|--|-------------|--------------------------------------|----------|--|-----------|---|----------|----------------------------------|-------------|
|                            | Requested                         | Approved    | Requested                                | Approved    | Requested                            | Approved | Requested                              | Approved  | Requested                                 | Approved | Requested                        | Approved    |
| Hanover Area SD            | \$3,189,404                       | \$4,184,432 | \$1,022,862                              | \$2,080,651 | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Harbor Creek SD            | \$331,218                         | \$331,218   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$160,967                        | \$160,967   |
| Haverford Township SD      | \$3,483,649                       | \$3,495,138 | \$275,400                                | \$277,558   | \$0                                  | \$0      | \$266,927                              | \$276,258 | \$0                                       | \$0      | \$2,326,917                      | \$2,326,917 |
| Hazleton Area SD           | \$6,639,896                       | \$5,731,661 | \$307,433                                | \$101,898   | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$781,749                        | \$225,152   |
| Hempfield SD               | \$1,566,147                       | \$1,566,147 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$781,551                        | \$781,551   |
| Highlands SD               | \$1,400,999                       | \$1,564,963 | \$260,776                                | \$546,624   | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$750,680                        | \$750,680   |
| Homer-Center SD            | \$297,219                         | \$297,219   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$212,163                        | \$212,163   |
| Huntingdon Area SD         | \$773,900                         | \$779,528   | \$472,564                                | \$478,192   | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Indiana Area SD            | \$1,447,190                       | \$1,447,190 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$412,001                        | \$412,001   |
| Interboro SD               | \$363,490                         | \$363,490   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Jenkintown SD              | \$805,392                         | \$805,393   | \$54,759                                 | \$54,760    | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Jersey Shore Area SD       | \$414,751                         | \$414,751   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$414,751                        | \$414,751   |
| Jim Thorpe Area SD         | \$1,482,768                       | \$1,482,768 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$1,222,042                      | \$1,222,042 |
| Juniata County SD          | \$647,469                         | \$437,470   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$389,216                        | \$179,217   |
| Juniata Valley SD          | \$55,444                          | \$55,444    | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Karns City Area SD         | \$351,195                         | \$339,537   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$188,054                        | \$188,054   |
| Kennett Consolidated SD    | \$1,511,176                       | \$1,264,682 | \$107,196                                | \$104,200   | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$967,047                        | \$723,549   |
| Keystone Central SD        | \$973,050                         | \$912,521   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$480,871                        | \$480,871   |
| Lake-Lehman SD             | \$997,894                         | \$997,894   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Lampeter-Strasburg SD      | \$822,551                         | \$822,551   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$515,924                        | \$515,924   |
| Lancaster SD               | \$2,247,476                       | \$2,247,476 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$1,401,514                      | \$1,401,514 |
| Lebanon SD                 | \$305,632                         | \$305,632   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Lewisburg Area SD          | \$390,718                         | \$243,090   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$199,699                        | \$52,071    |
| Ligonier Valley SD         | \$668,140                         | \$667,969   | \$213,905                                | \$213,734   | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$282,782                        | \$282,782   |
| Line Mountain SD           | \$692,838                         | \$654,176   | \$262,740                                | \$263,663   | \$0                                  | \$0      | \$70,948                               | \$46,512  | \$0                                       | \$0      | \$240,474                        | \$240,474   |
| Lower Merion SD            | \$3,215,967                       | \$3,215,967 | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$1,594,624                      | \$1,594,624 |
| Lower Moreland Township SD | \$322,693                         | \$322,693   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Mahanoy Area SD            | \$371,226                         | \$312,423   | \$0                                      | \$0         | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$299,723                        | \$240,920   |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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    |
| Hanover Area SD            | \$0                       | \$0      | \$1,518,129                                   | \$1,518,129 | \$0                                       | \$0       | \$443,583                      | \$443,583 | \$204,830             | \$142,069   |
| Harbor Creek SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$170,251             | \$170,251   |
| Haverford Township SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$614,405             | \$614,405   |
| Hazleton Area SD           | \$0                       | \$0      | \$4,627,394                                   | \$4,627,394 | \$0                                       | \$0       | \$0                            | \$0       | \$923,320             | \$777,217   |
| Hempfield SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$784,596             | \$784,596   |
| Highlands SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$389,543             | \$267,659   |
| Homer-Center SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$85,056              | \$85,056    |
| Huntingdon Area SD         | \$0                       | \$0      | \$0   | \$0         | \$155,939                                 | \$155,939 | \$0                            | \$0       | \$145,397             | \$145,397   |
| Indiana Area SD            | \$0                       | \$0      | \$669,814                                     | \$669,814   | \$0                                       | \$0       | \$0                            | \$0       | \$365,375             | \$365,375   |
| Interboro SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$363,490             | \$363,490   |
| Jenkintown SD              | \$0                       | \$0      | \$532,782                                     | \$532,782   | \$0                                       | \$0       | \$111,955                      | \$111,955 | \$105,896             | \$105,896   |
| Jersey Shore Area SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$0                   | \$0         |
| Jim Thorpe Area SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$260,726             | \$260,726   |
| Juniata County SD          | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$258,253             | \$258,253   |
| Juniata Valley SD          | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$55,444              | \$55,444    |
| Karns City Area SD         | \$0                       | \$0      | \$0   | \$0         | \$23,469                                  | \$23,469  | \$0                            | \$0       | \$139,672             | \$128,014   |
| Kennett Consolidated SD    | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$436,933             | \$436,933   |
| Keystone Central SD        | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$492,179             | \$431,650   |
| Lake-Lehman SD             | \$0                       | \$0      | \$757,847                                     | \$757,847   | \$71,247                                  | \$71,247  | \$0                            | \$0       | \$168,800             | \$168,800   |
| Lampeter-Strasburg SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$306,627             | \$306,627   |
| Lancaster SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$845,962             | \$845,962   |
| Lebanon SD                 | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$305,632             | \$305,632   |
| Lewisburg Area SD          | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$191,019             | \$191,019   |
| Ligonier Valley SD         | \$0                       | \$0      | \$0   | \$0         | \$5,118                                   | \$5,118   | \$0                            | \$0       | \$166,335             | \$166,335   |
| Line Mountain SD           | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$118,676             | \$103,527   |
| Lower Merion SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$1,621,343           | \$1,621,343 |
| Lower Moreland Township SD | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$322,693             | \$322,693   |
| Mahanoy Area SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$71,503              | \$71,503    |

\* 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 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| School District        | Total PDE<br>Referendum Exceptions * |             | School Construction<br>Grandfathered Debt * |             | School Construction<br>Electoral Debt * |          | School Construction<br>Academic Project * |          | School Construction<br>Nonacademic Project * |          | Special Education<br>Expenditures * |             |
|------------------------|--------------------------------------|-------------|---|-------------|---|----------|---|----------|--|----------|-------------------------------------|-------------|
|                        | Requested                            | Approved    | Requested                                   | Approved    | Requested                               | Approved | Requested                                 | Approved | Requested                                    | Approved | Requested                           | Approved    |
| Manheim Central SD     | \$1,141,832                          | \$1,141,832 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$808,435                           | \$808,435   |
| Marple Newtown SD      | \$3,765,173                          | \$3,764,344 | \$2,024,465                                 | \$2,023,636 | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| McGuffey SD            | \$161,693                            | \$235,098   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$17,757                            | \$91,162    |
| Methacton SD           | \$2,330,735                          | \$2,330,892 | \$527,360                                   | \$527,517   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,136,627                         | \$1,136,627 |
| Middletown Area SD     | \$684,266                            | \$684,262   | \$11,552                                    | \$11,548    | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$420,618                           | \$420,618   |
| Midd-West SD           | \$1,904,442                          | \$1,893,402 | \$909,989                                   | \$898,949   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$748,352                           | \$748,352   |
| Mifflin County SD      | \$1,422,770                          | \$1,422,770 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$857,053                           | \$857,053   |
| Millville Area SD      | \$204,944                            | \$62,281    | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$142,663                           | \$0         |
| Milton Area SD         | \$650,082                            | \$650,082   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$462,105                           | \$462,105   |
| Moniteau SD            | \$540,080                            | \$540,080   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$271,901                           | \$271,901   |
| Montgomery Area SD     | \$474,811                            | \$460,189   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$145,640                           | \$145,640   |
| Montoursville Area SD  | \$1,238,590                          | \$1,238,590 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$43,104                            | \$43,104    |
| Mount Carmel Area SD   | \$235,426                            | \$261,211   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$168,947                           | \$168,947   |
| Mount Pleasant Area SD | \$757,319                            | \$739,703   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$123,784                           | \$123,784   |
| Mount Union Area SD    | \$399,683                            | \$399,643   | \$78,478                                    | \$78,438    | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$204,344                           | \$204,344   |
| Muhlenberg SD          | \$1,003,238                          | \$1,003,238 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$642,348                           | \$642,348   |
| Muncy SD               | \$676,785                            | \$676,785   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$28,828                            | \$28,828    |
| Nazareth Area SD       | \$2,211,028                          | \$2,211,028 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,732,148                         | \$1,732,148 |
| Neshaminy SD           | \$9,426,590                          | \$9,426,590 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| New Brighton Area SD   | \$143,616                            | \$121,700   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| New Hope-Solebury SD   | \$458,843                            | \$458,843   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$198,847                           | \$198,847   |
| Newport SD             | \$947,092                            | \$979,180   | \$947,092                                   | \$979,180   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Norristown Area SD     | \$5,228,632                          | \$3,729,730 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$814,370                           | \$814,370   |
| North Allegheny SD     | \$2,268,115                          | \$2,268,115 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$443,121                           | \$443,121   |
| North Hills SD         | \$1,546,809                          | \$1,546,809 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| North Penn SD          | \$6,980,062                          | \$3,007,144 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$4,290,118                         | \$317,200   |
| North Schuylkill SD    | \$647,416                            | \$640,738   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$521,141                           | \$514,463   |
| Northern Tioga SD      | \$300,562                            | \$263,150   | \$37,412                                    | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$142,252                           | \$142,252   |

\* 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 2011-2012**  
**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    |
| Manheim Central SD     | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$333,397             | \$333,397   |
| Marple Newtown SD      | \$0                       | \$0         | \$1,227,677                                   | \$1,227,677 | \$0                                       | \$0       | \$0                            | \$0         | \$513,031             | \$513,031   |
| McGuffey SD            | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$143,936             | \$143,936   |
| Methacton SD           | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$666,748             | \$666,748   |
| Middletown Area SD     | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$252,096             | \$252,096   |
| Midd-West SD           | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$246,101             | \$246,101   |
| Mifflin County SD      | \$0                       | \$0         | \$127,380                                     | \$127,380   | \$0                                       | \$0       | \$0                            | \$0         | \$438,337             | \$438,337   |
| Millville Area SD      | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$62,281              | \$62,281    |
| Milton Area SD         | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$187,977             | \$187,977   |
| Moniteau SD            | \$0                       | \$0         | \$53,396                                      | \$53,396    | \$127,171                                 | \$127,171 | \$0                            | \$0         | \$87,612              | \$87,612    |
| Montgomery Area SD     | \$0                       | \$0         | \$0   | \$0         | \$232,367                                 | \$232,367 | \$0                            | \$0         | \$96,804              | \$82,182    |
| Montoursville Area SD  | \$0                       | \$0         | \$791,360                                     | \$791,360   | \$222,737                                 | \$222,737 | \$0                            | \$0         | \$181,389             | \$181,389   |
| Mount Carmel Area SD   | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$66,479              | \$92,264    |
| Mount Pleasant Area SD | \$0                       | \$0         | \$435,932                                     | \$435,932   | \$0                                       | \$0       | \$0                            | \$0         | \$197,603             | \$179,987   |
| Mount Union Area SD    | \$17,376                  | \$17,376    | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$99,485              | \$99,485    |
| Muhlenberg SD          | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$360,890             | \$360,890   |
| Muncy SD               | \$0                       | \$0         | \$182,922                                     | \$182,922   | \$357,625                                 | \$357,625 | \$0                            | \$0         | \$107,410             | \$107,410   |
| Nazareth Area SD       | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$478,880             | \$478,880   |
| Neshaminy SD           | \$0                       | \$0         | \$7,086,184                                   | \$7,086,184 | \$0                                       | \$0       | \$1,208,155                    | \$1,208,155 | \$1,132,251           | \$1,132,251 |
| New Brighton Area SD   | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$143,616             | \$121,700   |
| New Hope-Solebury SD   | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$259,996             | \$259,996   |
| Newport SD             | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$0                   | \$0         |
| Norristown Area SD     | \$3,458,797               | \$1,959,895 | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$955,465             | \$955,465   |
| North Allegheny SD     | \$0                       | \$0         | \$0   | \$0         | \$646,731                                 | \$646,731 | \$0                            | \$0         | \$1,178,263           | \$1,178,263 |
| North Hills SD         | \$0                       | \$0         | \$0   | \$0         | \$993,661                                 | \$993,661 | \$0                            | \$0         | \$553,148             | \$553,148   |
| North Penn SD          | \$0                       | \$0         | \$834,478                                     | \$834,478   | \$0                                       | \$0       | \$0                            | \$0         | \$1,855,466           | \$1,855,466 |
| North Schuylkill SD    | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$126,275             | \$126,275   |
| Northern Tioga SD      | \$0                       | \$0         | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$120,898             | \$120,898   |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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 * |           | School Construction Nonacademic Project * |          | Special Education Expenditures * |             |
|-------------------------|-----------------------------------|-------------|--|-----------|--------------------------------------|----------|--|-----------|---|----------|----------------------------------|-------------|
|                         | Requested                         | Approved    | Requested                                | Approved  | Requested                            | Approved | Requested                              | Approved  | Requested                                 | Approved | Requested                        | Approved    |
| Northgate SD            | \$434,925                         | \$399,274   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$246,148                        | \$227,689   |
| Northwest Area SD       | \$119,828                         | \$110,267   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$28,457                         | \$28,457    |
| Octorara Area SD        | \$1,106,250                       | \$1,106,250 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$432,549                        | \$432,549   |
| Oley Valley SD          | \$910,638                         | \$910,638   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$120,153                        | \$120,153   |
| Owen J Roberts SD       | \$1,835,671                       | \$1,835,671 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$500,975                        | \$500,975   |
| Palisades SD            | \$261,494                         | \$261,494   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Palmerton Area SD       | \$1,847,469                       | \$1,847,469 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$260,288                        | \$260,288   |
| Palmyra Area SD         | \$567,291                         | \$567,291   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$295,338                        | \$295,338   |
| Panther Valley SD       | \$221,266                         | \$114,002   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Parkland SD             | \$1,817,020                       | \$2,171,316 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$760,840                        | \$1,115,136 |
| Pen Argyl Area SD       | \$230,079                         | \$230,079   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$47,443                         | \$47,443    |
| Penn-Delco SD           | \$371,775                         | \$371,775   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Penns Manor Area SD     | \$305,695                         | \$305,695   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$217,241                        | \$217,241   |
| Penns Valley Area SD    | \$133,614                         | \$133,614   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Perkiomen Valley SD     | \$1,735,992                       | \$1,735,992 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$1,033,295                      | \$1,033,295 |
| Phoenixville Area SD    | \$1,806,523                       | \$1,806,523 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$182,752                        | \$182,752   |
| Pine-Richland SD        | \$1,384,230                       | \$1,409,549 | \$0                                      | \$0       | \$0                                  | \$0      | \$450,180                              | \$475,499 | \$0                                       | \$0      | \$377,678                        | \$377,678   |
| Pittston Area SD        | \$1,020,242                       | \$1,030,885 | \$285,012                                | \$295,655 | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$62,489                         | \$62,489    |
| Pleasant Valley SD      | \$1,774,224                       | \$1,455,454 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$909,672                        | \$909,672   |
| Pocono Mountain SD      | \$5,857,513                       | \$5,703,085 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$4,429,599                      | \$4,429,599 |
| Portage Area SD         | \$183,111                         | \$183,111   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$99,082                         | \$99,082    |
| Pottsgrove SD           | \$2,146,871                       | \$2,152,327 | \$521,429                                | \$526,885 | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$1,152,870                      | \$1,152,870 |
| Pottstown SD            | \$756,242                         | \$734,028   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$378,540                        | \$378,540   |
| Quakertown Community SD | \$2,705,794                       | \$2,705,794 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$2,028,653                      | \$2,028,653 |
| Radnor Township SD      | \$4,938,472                       | \$2,153,210 | \$33,793                                 | \$33,756  | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$2,785,225                      | \$0         |
| Red Lion Area SD        | \$960,518                         | \$906,127   | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$451,195                        | \$451,195   |
| Ridgway Area SD         | \$78,296                          | \$78,296    | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$0                              | \$0         |
| Ridley SD               | \$1,428,989                       | \$1,428,989 | \$0                                      | \$0       | \$0                                  | \$0      | \$0                                    | \$0       | \$0                                       | \$0      | \$675,467                        | \$675,467   |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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    |
| Northgate SD            | \$0                       | \$0      | \$0   | \$0         | \$44,416                                  | \$44,416  | \$0                            | \$0       | \$144,361             | \$127,169   |
| Northwest Area SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$91,371              | \$81,810    |
| Octorara Area SD        | \$0                       | \$0      | \$0   | \$0         | \$84,314                                  | \$84,314  | \$284,762                      | \$284,762 | \$304,625             | \$304,625   |
| Oley Valley SD          | \$0                       | \$0      | \$268,432                                     | \$268,432   | \$309,361                                 | \$309,361 | \$0                            | \$0       | \$212,692             | \$212,692   |
| Owen J Roberts SD       | \$0                       | \$0      | \$745,431                                     | \$745,431   | \$0                                       | \$0       | \$0                            | \$0       | \$589,265             | \$589,265   |
| Palisades SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$261,494             | \$261,494   |
| Palmerton Area SD       | \$0                       | \$0      | \$1,421,035                                   | \$1,421,035 | \$0                                       | \$0       | \$0                            | \$0       | \$166,146             | \$166,146   |
| Palmyra Area SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$271,953             | \$271,953   |
| Panther Valley SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$221,266             | \$114,002   |
| Parkland SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$1,056,180           | \$1,056,180 |
| Pen Argyl Area SD       | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$182,636             | \$182,636   |
| Penn-Delco SD           | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$371,775             | \$371,775   |
| Penns Manor Area SD     | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$88,454              | \$88,454    |
| Penns Valley Area SD    | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$133,614             | \$133,614   |
| Perkiomen Valley SD     | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$702,697             | \$702,697   |
| Phoenixville Area SD    | \$0                       | \$0      | \$1,166,093                                   | \$1,166,093 | \$0                                       | \$0       | \$0                            | \$0       | \$457,678             | \$457,678   |
| Pine-Richland SD        | \$0                       | \$0      | \$131,237                                     | \$131,237   | \$0                                       | \$0       | \$0                            | \$0       | \$425,135             | \$425,135   |
| Pittston Area SD        | \$0                       | \$0      | \$420,504                                     | \$420,504   | \$0                                       | \$0       | \$0                            | \$0       | \$252,237             | \$252,237   |
| Pleasant Valley SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$864,552             | \$545,782   |
| Pocono Mountain SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$1,427,914           | \$1,273,486 |
| Portage Area SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$84,029              | \$84,029    |
| Pottsgrove SD           | \$0                       | \$0      | \$81,511                                      | \$81,511    | \$0                                       | \$0       | \$0                            | \$0       | \$391,061             | \$391,061   |
| Pottstown SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$377,702             | \$355,488   |
| Quakertown Community SD | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$677,141             | \$677,141   |
| Radnor Township SD      | \$0                       | \$0      | \$1,506,566                                   | \$1,506,566 | \$0                                       | \$0       | \$0                            | \$0       | \$612,888             | \$612,888   |
| Red Lion Area SD        | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$509,323             | \$454,932   |
| Ridgway Area SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$78,296              | \$78,296    |
| Ridley SD               | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0       | \$753,522             | \$753,522   |

\* 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 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| School District               | Total PDE<br>Referendum Exceptions * |             | School Construction<br>Grandfathered Debt * |             | School Construction<br>Electoral Debt * |          | School Construction<br>Academic Project * |          | School Construction<br>Nonacademic Project * |          | Special Education<br>Expenditures * |             |
|-------------------------------|--------------------------------------|-------------|---|-------------|---|----------|---|----------|--|----------|-------------------------------------|-------------|
|                               | Requested                            | Approved    | Requested                                   | Approved    | Requested                               | Approved | Requested                                 | Approved | Requested                                    | Approved | Requested                           | Approved    |
| Riverview SD                  | \$127,532                            | \$127,532   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Salisbury Township SD         | \$539,859                            | \$536,713   | \$283,136                                   | \$279,990   | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Schuylkill Valley SD          | \$491,119                            | \$491,119   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$229,917                           | \$229,917   |
| Selinsgrove Area SD           | \$259,057                            | \$259,057   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Seneca Valley SD              | \$2,063,472                          | \$2,063,472 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$566,160                           | \$566,160   |
| Shanksville-Stonycreek SD     | \$42,735                             | \$42,735    | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Sharpsville Area SD           | \$392,380                            | \$392,380   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Shikellamy SD                 | \$695,826                            | \$695,826   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$442,132                           | \$442,132   |
| Slippery Rock Area SD         | \$1,166,415                          | \$461,236   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$132,312                           | \$132,312   |
| Solanco SD                    | \$1,752,850                          | \$1,752,850 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$841,546                           | \$841,546   |
| Somerset Area SD              | \$671,928                            | \$671,928   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$349,772                           | \$349,772   |
| Souderton Area SD             | \$2,469,933                          | \$2,469,933 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$1,693,853                         | \$1,693,853 |
| South Fayette Township SD     | \$2,238,855                          | \$2,233,701 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$216,108                           | \$210,954   |
| South Williamsport Area SD    | \$266,209                            | \$266,209   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$18,027                            | \$18,027    |
| Southeast Delco SD            | \$1,568,128                          | \$1,156,465 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$776,806                           | \$776,806   |
| Southern Columbia Area SD     | \$879,525                            | \$879,525   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$153,148                           | \$153,148   |
| Southern Huntingdon County SD | \$337,054                            | \$318,751   | \$8,783                                     | \$8,783     | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$214,772                           | \$218,345   |
| Southern Tioga SD             | \$1,972,807                          | \$1,729,075 | \$53,616                                    | \$53,578    | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$324,676                           | \$121,374   |
| Spring Grove Area SD          | \$395,180                            | \$391,318   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Springfield SD                | \$1,869,192                          | \$1,869,192 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$393,814                           | \$393,814   |
| Springfield Township SD       | \$1,337,662                          | \$1,337,648 | \$1,025,408                                 | \$1,025,394 | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Spring-Ford Area SD           | \$2,868,441                          | \$2,868,441 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$778,400                           | \$778,400   |
| State College Area SD         | \$1,908,299                          | \$1,908,299 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$952,838                           | \$952,838   |
| Stroudsburg Area SD           | \$3,480,751                          | \$3,544,506 | \$2,723,727                                 | \$2,787,482 | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$0                                 | \$0         |
| Towanda Area SD               | \$562,193                            | \$468,289   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$421,644                           | \$327,740   |
| Tredyffrin-Easttown SD        | \$2,021,053                          | \$2,021,053 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$996,282                           | \$996,282   |
| Troy Area SD                  | \$485,409                            | \$350,278   | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$229,593                           | \$229,593   |
| Tunkhannock Area SD           | \$1,077,286                          | \$1,077,286 | \$0   | \$0         | \$0                                     | \$0      | \$0                                       | \$0      | \$0  | \$0      | \$774,503                           | \$774,503   |

\* 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 2011-2012**  
**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    |
| Riverview SD                  | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$127,532             | \$127,532   |
| Salisbury Township SD         | \$0                       | \$0       | \$34,474                                      | \$34,474    | \$27,778                                  | \$27,778  | \$0                            | \$0         | \$194,471             | \$194,471   |
| Schuylkill Valley SD          | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$261,202             | \$261,202   |
| Selinsgrove Area SD           | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$259,057             | \$259,057   |
| Seneca Valley SD              | \$0                       | \$0       | \$0   | \$0         | \$738,223                                 | \$738,223 | \$0                            | \$0         | \$759,089             | \$759,089   |
| Shanksville-Stonycreek SD     | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$42,735              | \$42,735    |
| Sharpsville Area SD           | \$0                       | \$0       | \$300,060                                     | \$300,060   | \$0                                       | \$0       | \$0                            | \$0         | \$92,320              | \$92,320    |
| Shikellamy SD                 | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$253,694             | \$253,694   |
| Slippery Rock Area SD         | \$0                       | \$0       | \$0   | \$0         | \$845,079                                 | \$139,900 | \$0                            | \$0         | \$189,024             | \$189,024   |
| Solanco SD                    | \$0                       | \$0       | \$0   | \$0         | \$546,797                                 | \$546,797 | \$0                            | \$0         | \$364,507             | \$364,507   |
| Somerset Area SD              | \$106,048                 | \$106,048 | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$216,108             | \$216,108   |
| Souderton Area SD             | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$776,080             | \$776,080   |
| South Fayette Township SD     | \$0                       | \$0       | \$883,662                                     | \$883,662   | \$842,793                                 | \$842,793 | \$0                            | \$0         | \$296,292             | \$296,292   |
| South Williamsport Area SD    | \$0                       | \$0       | \$148,505                                     | \$148,505   | \$0                                       | \$0       | \$0                            | \$0         | \$99,677              | \$99,677    |
| Southeast Delco SD            | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$791,322             | \$379,659   |
| Southern Columbia Area SD     | \$0                       | \$0       | \$587,592                                     | \$587,592   | \$0                                       | \$0       | \$0                            | \$0         | \$138,785             | \$138,785   |
| Southern Huntingdon County SD | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$113,499             | \$91,623    |
| Southern Tioga SD             | \$0                       | \$0       | \$1,237,990                                   | \$1,237,990 | \$159,411                                 | \$159,411 | \$0                            | \$0         | \$197,114             | \$156,722   |
| Spring Grove Area SD          | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$395,180             | \$391,318   |
| Springfield SD                | \$0                       | \$0       | \$1,021,900                                   | \$1,021,900 | \$0                                       | \$0       | \$0                            | \$0         | \$453,478             | \$453,478   |
| Springfield Township SD       | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$312,254             | \$312,254   |
| Spring-Ford Area SD           | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$1,252,933                    | \$1,252,933 | \$837,108             | \$837,108   |
| State College Area SD         | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$955,461             | \$955,461   |
| Stroudsburg Area SD           | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$757,024             | \$757,024   |
| Towanda Area SD               | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$140,549             | \$140,549   |
| Tredyffrin-Easttown SD        | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$1,024,771           | \$1,024,771 |
| Troy Area SD                  | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$255,816             | \$120,685   |
| Tunkhannock Area SD           | \$0                       | \$0       | \$0   | \$0         | \$0                                       | \$0       | \$0                            | \$0         | \$302,783             | \$302,783   |

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**Table 5**  
**Referendum Exceptions for School Year 2011-2012**  
**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 * |          | School Construction Nonacademic Project * |          | Special Education Expenditures * |             |
|----------------------------|-----------------------------------|-------------|--|-------------|--------------------------------------|-------------|--|----------|---|----------|----------------------------------|-------------|
|                            | Requested                         | Approved    | Requested                                | Approved    | Requested                            | Approved    | Requested                              | Approved | Requested                                 | Approved | Requested                        | Approved    |
| Turkeyfoot Valley Area SD  | \$41,733                          | \$41,733    | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$25,239                         | \$25,239    |
| Tussey Mountain SD         | \$332,313                         | \$332,313   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$225,562                        | \$225,562   |
| Twin Valley SD             | \$1,004,978                       | \$1,004,978 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Uniontown Area SD          | \$3,581,949                       | \$3,540,638 | \$2,405,716                              | \$2,400,911 | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$43,419                         | \$43,419    |
| United SD                  | \$642,675                         | \$617,227   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$74,092                         | \$74,092    |
| Upper Adams SD             | \$170,873                         | \$152,855   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Upper Darby SD             | \$4,644,094                       | \$4,644,094 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$2,632,480                      | \$2,632,480 |
| Upper Dauphin Area SD      | \$264,627                         | \$247,590   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$131,070                        | \$131,070   |
| Upper Dublin SD            | \$3,000,002                       | \$2,998,570 | \$0                                      | \$0         | \$1,458,179                          | \$1,456,747 | \$0                                    | \$0      | \$0                                       | \$0      | \$905,372                        | \$905,372   |
| Upper Merion Area SD       | \$2,729,751                       | \$2,729,751 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$1,036,004                      | \$1,036,004 |
| Upper Moreland Township SD | \$672,227                         | \$672,227   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$265,907                        | \$265,907   |
| Wallenpaupack Area SD      | \$441,199                         | \$441,199   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Warrior Run SD             | \$324,781                         | \$324,781   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$171,903                        | \$171,903   |
| Washington SD              | \$156,406                         | \$138,737   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Wattsburg Area SD          | \$1,276,799                       | \$1,276,799 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$724,721                        | \$724,721   |
| Wayne Highlands SD         | \$711,089                         | \$711,089   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$375,231                        | \$375,231   |
| Waynesboro Area SD         | \$1,186,279                       | \$1,186,126 | \$502,583                                | \$502,430   | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Weatherly Area SD          | \$176,166                         | \$176,166   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$104,377                        | \$104,377   |
| Wellsboro Area SD          | \$661,322                         | \$661,322   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| West Shore SD              | \$1,667,050                       | \$1,667,050 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$637,604                        | \$637,604   |
| Westmont Hilltop SD        | \$159,385                         | \$159,385   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Whitehall-Coplay SD        | \$2,141,453                       | \$2,141,453 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$331,359                        | \$331,359   |
| William Penn SD            | \$1,359,263                       | \$1,166,521 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$741,586                        | \$741,586   |
| Williamsburg Community SD  | \$418,361                         | \$405,221   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$144,052                        | \$144,052   |
| Williamsport Area SD       | \$1,180,571                       | \$1,180,571 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$311,231                        | \$311,231   |
| Wilson SD                  | \$2,449,709                       | \$2,449,709 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$924,717                        | \$924,717   |
| Wilson Area SD             | \$241,889                         | \$241,889   | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$0                              | \$0         |
| Wissahickon SD             | \$1,900,986                       | \$1,900,986 | \$0                                      | \$0         | \$0                                  | \$0         | \$0                                    | \$0      | \$0                                       | \$0      | \$56,956                         | \$56,956    |

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**Table 5**  
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**Sought From and Approved By Pennsylvania Department of Education**

| School District            | School Improvement Plan * |          | Maintenance of Local Tax Revenue or AIE/ADM * |             | Maintenance of Selected Revenue Sources * |             | Health Care-Related Benefits * |          | Pension Obligations * |             |
|----------------------------|---------------------------|----------|---|-------------|---|-------------|--------------------------------|----------|-----------------------|-------------|
|                            | Requested                 | Approved | Requested                                     | Approved    | Requested                                 | Approved    | Requested                      | Approved | Requested             | Approved    |
| Turkeyfoot Valley Area SD  | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$16,494              | \$16,494    |
| Tussey Mountain SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$106,751             | \$106,751   |
| Twin Valley SD             | \$0                       | \$0      | \$1,004,978                                   | \$1,004,978 | \$0                                       | \$0         | \$0                            | \$0      | \$0                   | \$0         |
| Uniontown Area SD          | \$0                       | \$0      | \$364,556                                     | \$364,556   | \$570,049                                 | \$570,049   | \$0                            | \$0      | \$198,209             | \$161,703   |
| United SD                  | \$0                       | \$0      | \$442,832                                     | \$442,832   | \$0                                       | \$0         | \$0                            | \$0      | \$125,751             | \$100,303   |
| Upper Adams SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$170,873             | \$152,855   |
| Upper Darby SD             | \$0                       | \$0      | \$901,737                                     | \$901,737   | \$0                                       | \$0         | \$0                            | \$0      | \$1,109,877           | \$1,109,877 |
| Upper Dauphin Area SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$133,557             | \$116,520   |
| Upper Dublin SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$636,451             | \$636,451   |
| Upper Merion Area SD       | \$0                       | \$0      | \$1,097,051                                   | \$1,097,051 | \$0                                       | \$0         | \$0                            | \$0      | \$596,696             | \$596,696   |
| Upper Moreland Township SD | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$406,320             | \$406,320   |
| Wallenpaupack Area SD      | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$441,199             | \$441,199   |
| Warrior Run SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$152,878             | \$152,878   |
| Washington SD              | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$156,406             | \$138,737   |
| Wattsburg Area SD          | \$0                       | \$0      | \$438,827                                     | \$438,827   | \$440                                     | \$440       | \$0                            | \$0      | \$112,811             | \$112,811   |
| Wayne Highlands SD         | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$335,858             | \$335,858   |
| Waynesboro Area SD         | \$0                       | \$0      | \$378,484                                     | \$378,484   | \$0                                       | \$0         | \$0                            | \$0      | \$305,212             | \$305,212   |
| Weatherly Area SD          | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$71,789              | \$71,789    |
| Wellsboro Area SD          | \$0                       | \$0      | \$447,767                                     | \$447,767   | \$57,184                                  | \$57,184    | \$0                            | \$0      | \$156,371             | \$156,371   |
| West Shore SD              | \$0                       | \$0      | \$0   | \$0         | \$209,366                                 | \$209,366   | \$0                            | \$0      | \$820,080             | \$820,080   |
| Westmont Hilltop SD        | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$159,385             | \$159,385   |
| Whitehall-Coplay SD        | \$0                       | \$0      | \$1,457,586                                   | \$1,457,586 | \$0                                       | \$0         | \$0                            | \$0      | \$352,508             | \$352,508   |
| William Penn SD            | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$617,677             | \$424,935   |
| Williamsburg Community SD  | \$0                       | \$0      | \$229,075                                     | \$229,075   | \$0                                       | \$0         | \$0                            | \$0      | \$45,234              | \$32,094    |
| Williamsport Area SD       | \$0                       | \$0      | \$0   | \$0         | \$337,585                                 | \$337,585   | \$0                            | \$0      | \$531,755             | \$531,755   |
| Wilson SD                  | \$0                       | \$0      | \$841,953                                     | \$841,953   | \$0                                       | \$0         | \$0                            | \$0      | \$683,039             | \$683,039   |
| Wilson Area SD             | \$0                       | \$0      | \$0   | \$0         | \$0                                       | \$0         | \$0                            | \$0      | \$241,889             | \$241,889   |
| Wissahickon SD             | \$0                       | \$0      | \$0   | \$0         | \$1,228,109                               | \$1,228,109 | \$0                            | \$0      | \$615,921             | \$615,921   |

\* 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 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| School District        | Total PDE<br>Referendum Exceptions * |                      | School Construction<br>Grandfathered Debt * |                    | School Construction<br>Electoral Debt * |                  | School Construction<br>Academic Project * |                  | School Construction<br>Nonacademic Project * |               | Special Education<br>Expenditures * |                     |
|------------------------|--------------------------------------|----------------------|---|--------------------|---|------------------|---|------------------|--|---------------|-------------------------------------|---------------------|
|                        | Requested                            | Approved             | Requested                                   | Approved           | Requested                               | Approved         | Requested                                 | Approved         | Requested                                    | Approved      | Requested                           | Approved            |
| Wyoming Area SD        | \$1,848,761                          | \$1,875,416          | \$956,777                                   | \$983,432          | \$0                                     | \$0              | \$0                                       | \$0              | \$0  | \$0           | \$518,806                           | \$518,806           |
| Wyoming Valley West SD | \$1,571,269                          | \$1,353,246          | \$0   | \$0                | \$0                                     | \$0              | \$0                                       | \$0              | \$0  | \$0           | \$962,053                           | \$962,053           |
| Wyomissing Area SD     | \$416,439                            | \$416,439            | \$0   | \$0                | \$0                                     | \$0              | \$0                                       | \$0              | \$0  | \$0           | \$207,735                           | \$207,735           |
| York City SD           | \$1,392,968                          | \$771,367            | \$0   | \$0                | \$0                                     | \$0              | \$0                                       | \$0              | \$0  | \$0           | \$382,228                           | \$382,228           |
|                        | \$277,883,722<br>228                 | \$265,830,906<br>228 | \$24,922,733<br>43                          | \$28,260,520<br>42 | \$1,458,179<br>1                        | \$1,456,747<br>1 | \$1,161,047<br>6                          | \$1,174,953<br>6 | \$31,508<br>1                                | \$31,591<br>1 | \$97,182,861<br>173                 | \$87,884,349<br>171 |

\* 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 2011-2012**  
**Sought From and Approved By Pennsylvania Department of Education**

| <b>School District</b> | <b>School Improvement Plan *</b> |                 | <b>Maintenance of Local Tax Revenue or AIE/ADM *</b> |                 | <b>Maintenance of Selected Revenue Sources *</b> |                 | <b>Health Care-Related Benefits *</b> |                 | <b>Pension Obligations *</b> |                 |
|------------------------|----------------------------------|-----------------|--|-----------------|--|-----------------|---------------------------------------|-----------------|------------------------------|-----------------|
|                        | <b>Requested</b>                 | <b>Approved</b> | <b>Requested</b>                                     | <b>Approved</b> | <b>Requested</b>                                 | <b>Approved</b> | <b>Requested</b>                      | <b>Approved</b> | <b>Requested</b>             | <b>Approved</b> |
| Wyoming Area SD        | \$0                              | \$0             | \$0  | \$0             | \$0  | \$0             | \$173,782                             | \$173,782       | \$199,396                    | \$199,396       |
| Wyoming Valley West SD | \$0                              | \$0             | \$0  | \$0             | \$0  | \$0             | \$0                                   | \$0             | \$609,216                    | \$391,193       |
| Wyomissing Area SD     | \$0                              | \$0             | \$0  | \$0             | \$0  | \$0             | \$0                                   | \$0             | \$208,704                    | \$208,704       |
| York City SD           | \$645,408                        | \$23,807        | \$0  | \$0             | \$0  | \$0             | \$0                                   | \$0             | \$365,332                    | \$365,332       |

|             |             |              |              |              |              |             |             |              |              |
|-------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|
| \$4,417,373 | \$2,296,870 | \$51,409,852 | \$51,409,852 | \$12,061,933 | \$11,356,754 | \$3,992,779 | \$3,992,779 | \$81,245,457 | \$77,966,491 |
| 6           | 6           | 63           | 63           | 43           | 43           | 9           | 9           | 221          | 221          |

\* 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 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District         | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|-------------------------|--|--|--|---|--|
| Albert Gallatin Area SD | 1.6110   | \$918,600  | 8.90%  | 1.1347  | \$581,601  |
| Allentown City SD       | 2.8230   | \$5,311,986  | 3.90%  | 1.8656  | \$2,829,604  |
| Ambridge Area SD        | 5.0003   | \$1,628,350  | 5.60%  | 3.7969  | \$940,763  |
| Annville-Cleona SD      | 3.4460   | \$361,390  | 1.60%  | 1.6291  | \$157,423  |
| Antietam SD             | 2.0000   | \$483,669  | 3.20%  | 1.0987  | \$267,272  |
| Avon Grove SD           | 1.4100   | \$2,536,381  | 3.70%  | 0.9651  | \$1,667,102  |
| Avonworth SD            | 0.5100   | \$1,028,313  | 1.10%  | 0.2300  | \$159,112  |
| Bald Eagle Area SD      | 2.8700   | \$652,234  | 4.30%  | 1.9964  | \$429,998  |
| Bangor Area SD          | 1.2000   | \$981,300  | 0.60%  | 0.3231  | \$167,949  |
| Beaver Area SD          | 4.7000   | \$858,127  | 4.00%  | 2.7350  | \$524,222  |
| Belle Vernon Area SD    |  |  |  |   |  |
| <i>Fayette</i>          | 1.0270   | \$150,457  | 3.80%  | 0.6998  | \$570,924  |
| <i>Westmoreland</i>     | 4.7600   | \$650,914  | 4.30%  | 3.3744  |  |
| Bellefonte Area SD      | 4.3850   | \$2,485,218  | 2.20%  | 1.0573  | \$427,317  |
| Bellwood-Antis SD       | 4.3300   | \$200,075  | 2.30%  | 2.2294  | \$103,014  |
| Bethel Park SD          | 0.9800   | \$1,959,828  | 2.10%  | 0.5491  | \$1,063,532  |
| Bethlehem Area SD       |  |  |  |   |  |
| <i>Lehigh</i>           | 2.7200   | \$1,300,275  | 2.20%  | 1.0243  | \$2,890,977  |
| <i>Northampton</i>      | 2.7200   | \$7,545,747  | 2.20%  | 1.0243  |  |
| Big Spring SD           | 0.4492   | \$708,905  | 0.10%  | 0.0064  | \$9,627  |
| Blue Mountain SD        | 0.7500   | \$390,898  | 0.30%  | 0.1218  | \$55,555   |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District            | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|----------------------------|--|--|--|---|--|
| Boyertown Area SD          |  |  |  |   |  |
| <i>Berks</i>               | 1.0600   | \$1,326,084  | 3.20%  | 0.7070  | \$1,527,534  |
| <i>Montgomery</i>          | 0.9202   | \$1,666,856  | 2.70%  | 0.5719  |  |
| Brandywine Heights Area SD | 1.5681   | \$1,010,153  | 2.10%  | 0.6668  | \$373,801  |
| Bristol Borough SD         | 17.4843  | \$1,278,540  | 9.90%  | 15.0632   | \$1,107,794  |
| Brownsville Area SD        |  |  |  |   |  |
| <i>Fayette</i>             | 4.4677   | \$1,191,777  | 18.80%   | 3.3062  | \$896,288  |
| <i>Washington</i>          | 24.2500  | \$21,201   | 18.10%   | 17.7300   |  |
| Burgettstown Area SD       | 4.0000   | \$210,209  | 1.40%  | 1.6600  | \$77,989   |
| Camp Hill SD               | 0.4524   | \$356,856  | 0.70%  | 0.0873  | \$68,872   |
| Canon-McMillan SD          | 4.4975   | \$1,898,633  | 2.50%  | 2.7056  | \$928,769  |
| Canton Area SD             |  |  |  |   |  |
| <i>Bradford</i>            | 1.7552   | \$99,511   | 3.40%  | 1.1106  |  |
| <i>Lycoming</i>            | 0.7297   | \$21,092   | 3.60%  | 0.4710  | \$93,319   |
| <i>Tioga</i>               | 0.7794   | \$31,744   | 3.30%  | 0.4869  |  |
| Centennial SD              | 5.0400   | \$2,036,455  | 3.10%  | 3.5205  | \$1,961,353  |
| Central Columbia SD        | 2.9046   | \$819,993  | 3.40%  | 1.3037  | \$353,480  |
| Central Fulton SD          | 0.9996   | \$162,362  | 1.80%  | 0.4889  | \$82,438   |
| Central York SD            | 0.6736   | \$1,843,532  | 2.00%  | 0.3738  | \$1,025,551  |
| Chambersburg Area SD       | 3.1360   | \$2,732,554  | 1.70%  | 1.6125  | \$990,769  |
| Charleroi SD               | 8.0000   | \$399,284  | 4.10%  | 5.5000  | \$273,913  |
| Cheltenham Township SD     | 2.6999   | \$4,299,795  | 4.80%  | 2.1175  | \$3,853,382  |
| Chestnut Ridge SD          | 2.4350   | \$1,041,945  | 7.30%  | 0.8919  | \$398,095  |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District              | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|------------------------------|--|--|--|---|--|
| Chichester SD                | 2.2071   | \$2,223,548  | 4.00%  | 1.5541  | \$1,745,117  |
| Clairton City SD             |  |  |  |   |  |
| <i>Allegheny (Buildings)</i> | 0.9700   | \$72,041   | 20.00%   | 0.8930  | \$648,783  |
| <i>Allegheny (Land)</i>      | 23.4500  | \$634,226  | 19.50%   | 21.5360   |  |
| Clearfield Area SD           | 11.0000  | \$1,427,843  | 4.30%  | 4.2949  | \$493,869  |
| Coatesville Area SD          | 1.0000   | \$2,846,161  | 1.70%  | 0.5157  | \$1,400,244  |
| Cocalico SD                  |  |  |  |   |  |
| <i>Berks</i>                 | -0.0900  | \$0  | 0.00%  | 0.0000  | \$443,681  |
| <i>Lancaster</i>             | 0.6598   | \$962,155  | 1.50%  | 0.3105  |  |
| Colonial SD                  | 0.5410   | \$2,379,206  | 1.60%  | 0.2887  | \$1,086,339  |
| Columbia Borough SD          | 2.1039   | \$686,493  | 5.90%  | 1.6035  | \$522,099  |
| Conemaugh Valley SD          | 4.0000   | \$158,102  | 6.10%  | 3.0403  | \$118,476  |
| Conestoga Valley SD          | 0.2750   | \$1,279,022  | 0.60%  | 0.0822  | \$214,511  |
| Conneaut SD                  | 6.5600   | \$1,739,840  | 3.10%  | 1.7352  | \$424,417  |
| Conrad Weiser Area SD        |  |  |  |   |  |
| <i>Berks</i>                 | 1.3000   | \$1,353,329  | 3.40%  | 0.8623  | \$805,294  |
| <i>Lancaster</i>             | 1.3000   | \$1,718  | 3.40%  | 0.8623  |  |
| Cornell SD                   | 2.7550   | \$772,556  | 5.40%  | 1.4484  | \$379,356  |
| Crawford Central SD          |  |  |  |   |  |
| <i>Crawford</i>              | 1.9952   | \$794,371  | 2.00%  | 1.0228  | \$416,658  |
| <i>Mercer</i>                | 3.0400   | \$22,219   | 1.70%  | 1.4128  |  |
| Crestwood SD                 | 0.4683   | \$1,075,332  | 3.50%  | 0.3151  | \$525,248  |
| Dallas SD                    | 0.5506   | \$951,255  | 3.10%  | 0.3634  | \$540,881  |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District             | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|-----------------------------|--|--|--|---|--|
| Daniel Boone Area SD        | 2.8208   | \$2,704,358  | 6.20%  | 1.9228  | \$1,872,223  |
| Derry Area SD               | 6.0000   | \$847,967  | 2.80%  | 2.2629  | \$292,321  |
| Derry Township SD           | 0.5300   | \$1,294,031  | 1.60%  | 0.2852  | \$531,280  |
| Donegal SD                  | 0.8310   | \$1,202,354  | 2.20%  | 0.4531  | \$510,263  |
| Downingtown Area SD         | 0.8691   | \$4,255,114  | 1.90%  | 0.5022  | \$2,458,771  |
| East Lycoming SD            | 0.4000   | \$203,316  | 1.60%  | 0.1848  | \$84,638   |
| East Penn SD                | 2.1700   | \$3,992,075  | 3.20%  | 1.5356  | \$2,534,421  |
| East Stroudsburg Area SD    |  |  |  |   |  |
| <i>Monroe</i>               | 11.6326  | \$4,832,658  | 1.50%  | 2.7465  | \$1,383,618  |
| <i>Pike</i>                 | 7.9200   | \$1,547,861  | 1.20%  | 1.5731  |  |
| Eastern Lancaster County SD | 0.5788   | \$1,165,712  | 2.90%  | 0.3956  | \$776,958  |
| Eastern Lebanon County SD   | 10.6800  | \$2,162,121  | 4.60%  | 5.1307  | \$982,486  |
| Eastern York SD             | 1.2500   | \$1,421,501  | 4.30%  | 0.8668  | \$911,596  |
| Elizabeth Forward SD        | 9.5700   | \$6,182,781  | 2.30%  | 0.7766  | \$501,912  |
| Elizabethtown Area SD       | 1.2300   | \$1,836,907  | 1.70%  | 0.3159  | \$467,319  |
| Erie City SD                | 4.0000   | \$6,195,108  | 2.40%  | 0.5281  | \$1,125,070  |
| Everett Area SD             | 0.6440   | \$113,895  | 3.20%  | 0.4105  | \$193,992  |
| Exeter Township SD          | 1.6790   | \$2,267,459  | 3.70%  | 1.1468  | \$1,515,649  |
| Fairfield Area SD           | 0.6595   | \$568,399  | 3.50%  | 0.3412  | \$290,460  |
| Fairview SD                 | 0.4630   | \$446,207  | 0.90%  | 0.1667  | \$113,579  |
| Fleetwood Area SD           | 2.2700   | \$1,726,129  | 2.90%  | 0.8622  | \$687,551  |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District       | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|-----------------------|--|--|--|---|--|
| Forest Area SD        |  |  |  |   |  |
| <i>Elk</i>            | 2.2928   | \$11,352   | 4.70%  | 1.7920  |  |
| <i>Forest</i>         | 4.0449   | \$288,161  | 5.10%  | 3.2119  | \$215,680  |
| <i>Venango</i>        | 0.6404   | \$30,883   | 4.60%  | 0.4968  |  |
| Franklin Regional SD  | 2.6600   | \$996,826  | 1.70%  | 1.4745  | \$489,627  |
| Freedom Area SD       | 2.0000   | \$281,376  | 2.70%  | 1.2020  | \$143,618  |
| Freeport Area SD      |  |  |  |   |  |
| <i>Armstrong</i>      | 0.0000   | \$158,653  | 0.00%  | 0.0000  | \$147,631  |
| <i>Butler</i>         | 4.6134   | \$364,161  | 1.90%  | 2.3451  |  |
| Garnet Valley SD      | 0.7870   | \$1,914,409  | 1.40%  | 0.4025  | \$947,952  |
| Gateway SD            | 1.5800   |  |  | 0.6237  | \$1,286,482  |
| General McLane SD     | 1.3800   | \$1,056,786  | 5.40%  | 0.7991  | \$563,801  |
| Girard SD             | 1.7400   | \$710,901  | 5.60%  | 1.0314  | \$404,555  |
| Governor Mifflin SD   | 1.1500   | \$1,863,986  |  | 0.7556  | \$1,165,208  |
| Great Valley SD       | 0.3900   | \$1,249,789  | 0.70%  | 0.1310  | \$419,800  |
| Greater Latrobe SD    | 7.5000   | \$2,530,987  | 3.40%  | 2.7593  | \$920,555  |
| Greencastle-Antrim SD | 13.9000  | \$2,842,618  | 5.70%  | 6.2154  | \$1,134,496  |
| Greensburg Salem SD   | 4.0000   | \$832,305  | 3.20%  | 2.5789  | \$574,378  |
| Greenwood SD          |  |  |  |   |  |
| <i>Juniata</i>        | 5.9339   | \$32,919   | 4.70%  | 4.3186  | \$124,439  |
| <i>Perry</i>          | 0.7495   | \$243,245  | 3.00%  | 0.3373  |  |
| Halifax Area SD       | 0.7500   | \$240,446  | 1.80%  | 0.3748  | \$118,325  |
| Hamburg Area SD       | 0.9000   | \$878,805  | 1.50%  | 0.3871  | \$303,415  |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District       | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|-----------------------|--|--|--|---|--|
| Hampton Township SD   | 0.6300   | \$864,961  | 1.30%  | 0.2751  | \$338,662  |
| Hanover Area SD       | 1.6000   | \$918,623  | 7.20%  | 1.2917  | \$883,282  |
| Harbor Creek SD       | 0.5200   | \$391,731  | 1.30%  | 0.2250  | \$158,325  |
| Haverford Township SD | 1.4627   | \$4,342,995  | 4.70%  | 1.2074  | \$3,242,415  |
| Hazleton Area SD      |  |  |  |   |  |
| <i>Carbon</i>         | 1.1665   | \$62,525   | 1.90%  | 0.5810  |  |
| <i>Luzerne</i>        | 0.5236   | \$2,493,865  | 3.70%  | 0.3463  | \$1,406,907  |
| <i>Schuylkill</i>     | -7.7895  | \$0  | 0.00%  | 0.0000  |  |
| Hempfield SD          | 0.8355   | \$3,002,282  | 2.40%  | 0.4473  | \$1,566,147  |
| Highlands SD          | 2.4000   | \$1,314,711  | 7.10%  | 1.9118  | \$1,195,533  |
| Homer-Center SD       | 9.2000   | \$417,081  | 5.70%  | 6.9320  | \$292,721  |
| Huntingdon Area SD    | 21.2424  | \$2,291,325  | 7.50%  | 7.1746  | \$779,528  |
| Indiana Area SD       | 5.0000   | \$1,543,218  | 3.10%  | 3.2764  | \$787,198  |
| Interboro SD          | 1.5500   | \$1,489,062  | 1.00%  | 0.3314  | \$363,490  |
| Jenkintown SD         | 1.3572   | \$370,459  | 2.60%  | 0.8934  | \$257,180  |
| Jersey Shore Area SD  |  |  |  |   |  |
| <i>Clinton</i>        | 0.4705   | \$84,857   | 2.20%  | 0.2520  | \$243,203  |
| <i>Lycoming</i>       | 0.6411   | \$380,379  | 2.10%  | 0.3385  |  |
| Jim Thorpe Area SD    | 4.0000   | \$2,765,310  | 5.30%  | 2.4807  | \$1,482,768  |
| Juniata County SD     | 7.6500   | \$1,700,423  | 3.50%  | 2.1145  | \$437,470  |
| Juniata Valley SD     | 23.4261  | \$711,683  | 1.70%  | 1.8449  | \$55,444   |

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**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District            | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|----------------------------|--|--|--|---|--|
| Karns City Area SD         |  |  |  |   |  |
| <i>Armstrong</i>           | 3.1575   | \$128,556  | 6.20%  | 2.4124  |  |
| <i>Butler</i>              | 6.7600   | \$314,165  | 6.10%  | 5.1376  | \$316,889  |
| <i>Clarion</i>             | 2.7600   | \$26,047   | 4.10%  | 1.8678  |  |
| Kennett Consolidated SD    | 0.9512   | \$1,296,674  | 2.30%  | 0.6044  | \$1,193,120  |
| Keystone Central SD        |  |  |  |   |  |
| <i>Center</i>              | 3.3700   | \$111,282  | 3.60%  | 1.5707  |  |
| <i>Clinton</i>             | 1.0182   | \$1,625,910  | 4.30%  | 0.5207  | \$912,521  |
| <i>Potter</i>              | 3.1736   | \$12,902   | 3.90%  | 1.5466  |  |
| Lake-Lehman SD             |  |  |  |   |  |
| <i>Luzerne</i>             | 0.3636   | \$349,047  | 2.30%  | 0.2071  | \$247,212  |
| <i>Wyoming</i>             | 0.5847   | \$12,734   | 0.00%  | 0.0000  |  |
| Lampeter-Strasburg SD      | 0.5450   | \$867,861  | 1.30%  | 0.2497  | \$398,552  |
| Lancaster SD               | 1.2100   | \$3,195,840  | 2.90%  | 0.7258  | \$1,727,207  |
| Lebanon SD                 | 6.7900   | \$743,727  | 2.10%  | 2.5565  | \$305,632  |
| Lewisburg Area SD          |  |  |  | 0.2392  | \$227,390  |
| Ligonier Valley SD         | 16.5000  | \$2,898,582  | 4.50%  | 3.8617  | \$667,969  |
| Line Mountain SD           | 12.0000  | \$826,439  | 12.50%   | 9.4993  | \$654,176  |
| Lower Merion SD            | 0.7375   | \$4,429,109  | 1.80%  | 0.4255  | \$3,165,906  |
| Lower Moreland Township SD | 1.1828   | \$1,438,323  | 1.00%  | 0.3091  | \$322,693  |
| Mahanoy Area SD            |  |  |  | 0.5592  | \$41,477   |
| Manheim Central SD         | 0.9700   | \$3,079,440  | 4.10%  | 0.7086  | \$1,141,832  |
| Marple Newtown SD          | 1.2710   | \$3,914,251  | 5.90%  | 1.0425  | \$3,282,297  |

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2011-2012**  
**Based on Preliminary Budget and Referendum Exceptions**

| School District        | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|------------------------|--|--|--|---|--|
| McGuffey SD            |  |  |  | 2.7232  | \$235,098  |
| Methacton SD           | 1.3520   | \$3,407,664  | 3.60%  | 0.9762  | \$2,330,892  |
| Middletown Area SD     | 1.1743   | \$1,021,593  | 3.60%  | 0.7865  | \$684,262  |
| Midd-West SD           | 15.9540  | \$2,524,977  | 16.80%   | 11.9634   | \$1,893,402  |
| Mifflin County SD      | 8.7300   | \$6,241,862  | 5.70%  | 2.0090  | \$1,422,770  |
| Millville Area SD      | 1.8500   | \$161,186  | 1.70%  | 0.7997  | \$62,281   |
| Milton Area SD         |  |  |  |   |  |
| <i>Northumberland</i>  | 2.5000   | \$340,337  | 2.60%  | 1.4308  | \$239,871  |
| <i>Union</i>           | 0.6106   | \$137,532  | 3.40%  | 0.3907  |  |
| Moniteau SD            | 8.6000   | \$523,627  | 7.70%  | 6.9680  | \$395,840  |
| Montgomery Area SD     | 1.0000   | \$253,777  | 6.50%  | 0.7800  | \$197,946  |
| Montoursville Area SD  | 2.0000   | \$1,491,356  | 11.20%   | 1.6989  | \$1,238,590  |
| Mount Carmel Area SD   |  |  |  |   |  |
| <i>Columbia</i>        | 2.3850   | \$83   | 9.20%  | 1.9820  | \$246,646  |
| <i>Northumberland</i>  | 5.0000   | \$298,758  | 9.10%  | 4.1502  |  |
| Mount Pleasant Area SD | 19.9200  | \$2,896,693  | 5.40%  | 5.1838  | \$739,703  |
| Mount Union Area SD    |  |  |  |   |  |
| <i>Huntingdon</i>      | 22.5100  | \$738,939  | 9.20%  | 8.4327  | \$399,643  |
| <i>Mifflin</i>         | 7.5373   | \$346,016  | 9.50%  | 2.8804  |  |
| Muhlenberg SD          | 3.3000   | \$3,861,513  | 2.90%  | 0.8330  | \$1,003,238  |
| Muncy SD               | 1.0000   | \$412,045  | 6.30%  | 0.7930  | \$367,718  |
| Nazareth Area SD       | 1.1700   | \$667,018  | 0.80%  | 0.3727  | \$327,318  |

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| <b>School District</b> | <b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b> | <b>Total Dollar Value of Real Estate Tax Rate Increase</b> | <b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b> | <b>Approved Real Estate Tax Rate Increase Due to Exceptions</b> | <b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b> |
|------------------------|---|--|---|---|--|
| Neshaminy SD           | 14.6000   | \$11,387,279   | 7.40%   | 12.2974   | \$9,426,590  |
| New Brighton Area SD   | 2.3400  | \$184,852  | 2.40%   | 1.2690  | \$111,116  |
| New Hope-Solebury SD   | 2.3834  | \$631,114  | 1.50%   | 1.2333  | \$362,817  |
| Newport SD             | 2.2839  | \$928,295  | 13.10%  | 1.8112  | \$736,196  |
| Norristown Area SD     | 2.0110  | \$4,910,062  | 4.60%   | 1.4427  | \$3,729,730  |
| North Allegheny SD     | 1.7370  | \$8,328,408  | 2.60%   | 0.5524  | \$2,268,115  |
| North Hills SD         | 1.0000  | \$2,123,017  | 3.40%   | 0.7213  | \$1,531,331  |
| North Penn SD          |   |  |   |   |  |
| <i>Bucks</i>           | 6.9582  | \$14,867   | 2.10%   | 2.6418  | \$3,007,144  |
| <i>Montgomery</i>      | 1.2284  | \$8,352,761  | 1.90%   | 0.4504  |  |
| North Schuylkill SD    |   |  |   |   |  |
| <i>Columbia</i>        | 5.6300  | \$48,490   | 7.50%   | 2.9636  | \$640,738  |
| <i>Schuylkill</i>      | 6.0141  | \$1,022,383  | 9.50%   | 3.6262  |  |
| Northern Tioga SD      | 2.4304  | \$1,162,656  | 3.20%   | 0.5736  | \$263,150  |
| Northgate SD           | 2.5000  | \$919,279  | 3.60%   | 1.0858  | \$399,274  |
| Northwest Area SD      | 0.5519  | \$232,083  | 2.30%   | 0.2237  | \$110,267  |
| Octorara Area SD       |   |  |   |   |  |
| <i>Chester</i>         | 2.3300  | \$1,687,099  | 3.70%   | 1.3995  | \$1,106,250  |
| <i>Lancaster</i>       | 1.6440  | \$484,822  | 2.90%   | 0.8797  |  |
| Oley Valley SD         | 1.9000  | \$1,428,605  | 5.20%   | 1.3305  | \$910,638  |
| Owen J Roberts SD      | 10.6500   | \$1,199,216  | 1.10%   | 0.2837  | \$620,797  |
| Palisades SD           | 17.2171   | \$3,927,505  | 0.90%   | 1.1330  | \$261,494  |

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| School District         | Total Increase in<br>Real Estate Tax<br>Rate from<br>Preliminary<br>Budget | Total Dollar<br>Value of Real<br>Estate Tax Rate<br>Increase | Percent of Real<br>Estate Tax Rate<br>Due to<br>Referendum<br>Exceptions | Approved Real<br>Estate Tax Rate<br>Increase Due to<br>Exceptions | Dollar Value of<br>Real Estate Tax<br>Rate Increase Due<br>to Exceptions |
|-------------------------|--|--|--|---|--|
| Palmerton Area SD       | 5.5060   | \$1,668,167  | 9.50%  | 4.6769  | \$1,333,783  |
| Palmyra Area SD         | 4.0500   | \$1,104,058  | 2.50%  | 2.4342  | \$565,950  |
| Panther Valley SD       |  |  |  |   |  |
| <i>Carbon</i>           | 5.7400   | \$743,641  | 1.30%  | 0.7885  | \$114,002  |
| <i>Schuylkill</i>       | 5.2998   | \$90,145   | 1.50%  | 0.8415  |  |
| Parkland SD             | 1.6400   | \$3,850,173  | 2.30%  | 0.9248  | \$2,171,316  |
| Pen Argyl Area SD       | 1.2600   | \$445,788  | 1.00%  | 0.4612  | \$136,502  |
| Penn-Delco SD           | 0.6420   | \$978,731  | 1.10%  | 0.2711  | \$359,664  |
| Penns Manor Area SD     | 4.9999   | \$174,108  | 3.50%  | 3.1822  | \$83,076   |
| Penns Valley Area SD    | 1.2574   | \$317,476  | 1.30%  | 0.5291  | \$133,614  |
| Perkiomen Valley SD     | 1.5200   | \$2,888,839  | 3.10%  | 0.9299  | \$1,735,992  |
| Phoenixville Area SD    | 1.2000   | \$2,670,449  | 2.90%  | 0.8212  | \$1,607,646  |
| Pine-Richland SD        | 1.3116   | \$2,468,255  | 3.30%  | 0.7569  | \$1,409,549  |
| Pittston Area SD        | 0.3844   | \$534,155  | 1.10%  | 0.1413  | \$198,256  |
| Pleasant Valley SD      | 13.0430  | \$4,206,568  | 3.00%  | 4.6969  | \$1,455,454  |
| Pocono Mountain SD      | 7.9091   | \$7,688,349  | 3.60%  | 5.2609  | \$4,740,427  |
| Portage Area SD         | 2.0000   | \$76,434   | 2.20%  | 1.0445  | \$33,863   |
| Pottsgrove SD           | 2.3900   | \$2,475,651  | 4.80%  | 1.7712  | \$1,812,776  |
| Pottstown SD            | 2.0040   | \$1,579,380  | 2.50%  | 0.9520  | \$734,028  |
| Quakertown Community SD | 7.2800   | \$2,428,292  | 3.70%  | 5.3429  | \$2,099,432  |
| Radnor Township SD      | 0.8421   | \$2,452,689  | 2.60%  | 0.5564  | \$1,687,246  |
| Red Lion Area SD        | 1.2902   | \$3,370,124  | 1.90%  | 0.4468  | \$906,127  |

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| <b>School District</b>     | <b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b> | <b>Total Dollar Value of Real Estate Tax Rate Increase</b> | <b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b> | <b>Approved Real Estate Tax Rate Increase Due to Exceptions</b> | <b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b> |
|----------------------------|---|--|---|---|--|
| Ridgway Area SD            | 1.0000  | \$86,958   | 0.90%   | 0.3280  | \$30,072   |
| Ridley SD                  | 2.1600  | \$3,617,725  | 2.20%   | 0.8327  | \$1,428,989  |
| Riverview SD               | 0.6400  | \$300,852  | 0.80%   | 0.2071  | \$86,862   |
| Salisbury Township SD      | 5.4429  | \$2,275,733  | 2.40%   | 1.2381  | \$536,713  |
| Schuylkill Valley SD       | 0.8800  | \$601,248  | 2.00%   | 0.5282  | \$441,905  |
| Selinsgrove Area SD        | 2.0000  | \$220,885  | 1.60%   | 0.9708  | \$234,716  |
| Seneca Valley SD           | 20.0000   | \$10,503,114   | 3.40%   | 4.0963  | \$2,063,472  |
| Shanksville-Stonycreek SD  | 0.9000  | \$102,523  | 1.30%   | 0.4399  | \$39,590   |
| Sharpsville Area SD        | 1.5000  | \$105,146  | 0.20%   | 0.1400  | \$8,714  |
| Shikellamy SD              | 5.7500  | \$982,048  | 5.20%   | 4.0741  | \$695,826  |
| Slippery Rock Area SD      | 8.0200  | \$1,073,467  | 3.80%   | 3.6253  | \$461,236  |
| Solanco SD                 | 0.3058  | \$713,903  | 1.20%   | 0.1266  | \$219,297  |
| Somerset Area SD           | 2.1430  | \$989,386  | 3.70%   | 1.4977  | \$634,053  |
| Souderton Area SD          |   |  |   |   |  |
| <i>Bucks</i>               | 1.2626  | \$109,149  | 3.30%   | 0.8997  | \$2,395,436  |
| <i>Montgomery</i>          | 1.2626  | \$2,996,989  | 3.30%   | 0.8997  |  |
| South Fayette Township SD  | 3.2600  | \$3,100,058  | 9.10%   | 2.5652  | \$2,233,701  |
| South Williamsport Area SD | 2.2500  | \$785,000  | 5.20%   | 0.7630  | \$266,209  |
| Southeast Delco SD         | 2.0000  | \$1,869,153  | 3.40%   | 1.2844  | \$1,138,545  |
| Southern Columbia Area SD  |   |  |   |   |  |
| <i>Columbia</i>            | 3.8900  | \$390,429  | 10.60%  | 3.3848  | \$599,600  |
| <i>Northumberland</i>      | 6.0230  | \$338,872  | 10.00%  | 5.1998  |  |

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| <b>School District</b>        | <b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b> | <b>Total Dollar Value of Real Estate Tax Rate Increase</b> | <b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b> | <b>Approved Real Estate Tax Rate Increase Due to Exceptions</b> | <b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b> |
|-------------------------------|---|--|---|---|--|
| Southern Huntingdon County SD | 6.2500  | \$309,453  | 6.90%   | 4.9400  | \$228,045  |
| Southern Tioga SD             |   |  |   |   |  |
| <i>Lycoming</i>               | 0.6426  | \$46,198   | 2.50%   | 0.3668  | \$24,528   |
| <i>Tioga</i>                  | 0.2257  | \$348,683  | 0.00%   | 0.0000  |  |
| Spring Grove Area SD          | 0.6000  | \$1,322,751  | 1.30%   | 0.2557  | \$388,238  |
| Springfield SD                | 0.8810  | \$1,986,633  | 1.80%   | 0.4999  | \$848,042  |
| Springfield Township SD       | 1.2810  | \$1,632,937  | 3.00%   | 0.8842  | \$1,088,661  |
| Spring-Ford Area SD           |   |  |   |   |  |
| <i>Chester</i>                | 1.7900  | \$199,604  | 3.20%   | 0.8082  | \$2,868,441  |
| <i>Montgomery</i>             | 1.7900  | \$6,470,568  | 3.20%   | 0.8082  |  |
| State College Area SD         | 1.4400  | \$3,768,612  | 2.50%   | 0.9251  | \$1,908,299  |
| Stroudsburg Area SD           | 10.2116   | \$4,780,036  | 4.50%   | 7.4020  | \$2,905,696  |
| Towanda Area SD               | 3.4700  | \$659,050  | 5.90%   | 2.4656  | \$468,289  |
| Tredyffrin-Easttown SD        | 0.7500  | \$3,536,839  | 2.30%   | 0.4259  | \$2,021,053  |
| Troy Area SD                  | 6.6300  | \$1,080,132  | 6.30%   | 2.3332  | \$350,278  |
| Tunkhannock Area SD           | 3.0000  | \$830,450  | 2.80%   | 1.8462  | \$485,253  |
| Turkeyfoot Valley Area SD     | 5.0000  | \$253,729  | 2.90%   | 0.8390  | \$41,733   |
| Tussey Mountain SD            |   |  |   |   |  |
| <i>Bedford</i>                | 0.2640  | \$29,027   | 0.20%   | 0.0243  | \$2,672  |
| <i>Huntingdon</i>             | -0.1600   | \$0  | 0.00%   | 0.0000  |  |
| Twin Valley SD                |   |  |   |   |  |
| <i>Berks</i>                  | 0.3000  | \$405,162  | 0.00%   | 0.0000  | \$150,145  |
| <i>Chester</i>                | 0.5549  | \$350,170  | 1.00%   | 0.2379  |  |

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|----------------------------|--|--|--|---|--|
| Uniontown Area SD          | 3.8200   | \$2,956,034  | 19.40%   | 3.5314  | \$2,690,123  |
| United SD                  | 11.6700  | \$497,620  | 9.90%  | 9.9100  | \$422,572  |
| Upper Adams SD             | 4.2900   | \$3,542,625  | 1.20%  | 0.1851  | \$152,855  |
| Upper Darby SD             | 1.9700   | \$5,176,509  | 4.20%  | 1.3829  | \$3,774,936  |
| Upper Dauphin Area SD      | 0.9800   | \$342,602  | 4.20%  | 0.6874  | \$231,982  |
| Upper Dublin SD            | 1.5484   | \$2,937,009  | 4.20%  | 1.1779  | \$2,561,338  |
| Upper Merion Area SD       | 0.8700   | \$3,704,573  | 3.90%  | 0.6470  | \$2,463,520  |
| Upper Moreland Township SD | 1.7900   | \$2,311,663  | 1.70%  | 0.4743  | \$672,227  |
| Wallenpaupack Area SD      |  |  |  |   |  |
| <i>Pike</i>                | 1.6103   | \$910,456  | 1.20%  | 0.7410  | \$342,318  |
| <i>Wayne</i>               | 0.1941   | \$452,935  | 0.10%  | 0.0179  |  |
| Warrior Run SD             |  |  |  |   |  |
| <i>Montour</i>             | 0.6687   | \$92,462   | 5.80%  | 0.5129  |  |
| <i>Northumberland</i>      | 3.1400   | \$298,621  | 4.30%  | 2.2185  | \$252,601  |
| <i>Union</i>               | 0.3400   | \$27,421   | 2.10%  | 0.1839  |  |
| Washington SD              | 5.0000   | \$312,695  | 1.70%  | 2.2184  | \$138,737  |
| Wattsburg Area SD          | 2.5500   | \$1,114,338  | 11.60%   | 2.2337  | \$976,749  |
| Wayne Highlands SD         | 0.5827   | \$1,184,150  | 2.80%  | 0.3928  | \$693,789  |
| Waynesboro Area SD         | 6.3600   | \$1,657,924  | 5.40%  | 4.8464  | \$1,153,680  |
| Weatherly Area SD          | 5.2600   | \$758,048  | 3.10%  | 1.3859  | \$176,166  |
| Wellsboro Area SD          |  |  |  |   |  |
| <i>Lycoming</i>            | 0.4980   | \$26,307   | 1.60%  | 0.2411  | \$291,611  |
| <i>Tioga</i>               | 0.8512   | \$497,906  | 3.30%  | 0.5616  |  |

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|---------------------------|--|--|--|---|--|
| West Shore SD             |  |  |  |   |  |
| <i>Cumberland</i>         | 0.6566   | \$1,836,645  | 3.00%  | 0.2743  | \$1,667,050  |
| <i>York</i>               | 0.8078   | \$1,634,763  | 3.90%  | 0.4735  |  |
| Westmont Hilltop SD       | 2.7000   | \$357,107  | 1.40%  | 1.1898  | \$150,279  |
| Whitehall-Coplay SD       | 2.1300   | \$1,396,980  | 2.90%  | 1.3698  | \$976,970  |
| William Penn SD           | 5.2000   | \$5,045,966  | 2.50%  | 1.1534  | \$1,166,521  |
| Williamsburg Community SD | 4.0000   | \$54,591   | 1.30%  | 1.6400  | \$22,382   |
| Williamsport Area SD      | 1.6140   | \$2,610,154  | 5.00%  | 0.7782  | \$1,180,571  |
| Wilson SD                 | 1.0000   | \$2,405,403  | 2.20%  | 0.5054  | \$241,889  |
| Wilson Area SD            | 1.4000   | \$643,309  | 1.30%  | 0.6488  | \$197,637  |
| Wissahickon SD            | 0.4200   | \$1,619,523  | 1.00%  | 0.1729  | \$607,038  |
| Wyoming Area SD           |  |  |  |   |  |
| <i>Luzerne</i>            | 0.7580   | \$709,454  | 4.00%  | 0.5229  | \$502,787  |
| <i>Wyoming</i>            | 4.4019   | \$35,344   | 4.30%  | 3.1173  |  |
| Wyoming Valley West SD    | 1.0000   | \$1,704,491  | 5.40%  | 0.7460  | \$1,332,114  |
| Wyomissing Area SD        | 0.9405   | \$358,011  | 1.90%  | 0.5423  | \$416,439  |
| York City SD              | 0.9700   | \$873,885  | 1.00%  | 0.3202  | \$278,000  |

## Appendix

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

### Section 333(f)(2)

(iii) Costs associated with the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(vi) Costs which:

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

(B) were not offset by a State allocation.

(vii) Costs necessary to maintain:

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

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

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

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

Section 333(n)

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

**Does Not Qualify**

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

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

**Does Not Qualify**

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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







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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

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

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

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

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

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

Nonacademic School Construction Project Name

Location of Project

|  |
|--|
|  |
|  |

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

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

**Does Not Qualify**

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



# School Improvement Plan

## Referendum Exception Worksheet

333(f)(2)(vi)

School District Name

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

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

(b) **Costs to Implement a School Improvement Plan**

Amount Spent for AFR Year

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

School Improvement Grant for AFR Year

Accountability Block Grant for AFR Year

Educational Assistance Program Funding for AFR Year

\_\_\_\_\_ for AFR Year

\_\_\_\_\_ for AFR Year

\_\_\_\_\_ for AFR Year

**Total**

**\$0.00**

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

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

\$0.00

**Allowable Exception: School Improvement Plan (d):**

**Does Not Qualify**



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

## Referendum Exception Worksheet

333(f)(2)(vii)

School District Name

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

### (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 1 AIE per ADM increased by the Index (h * (1 + b.3)) | \$0.00                  |
| (k) | Line j minus line i:  | \$0.00                  |
| (l) | Allowable Exception: Maintenance of AIE per ADM (k * a.3):          | <i>Does Not Qualify</i> |

**Allowable Exception:**

**Does Not Qualify**

## Maintenance of Selected Revenue Sources

### Referendum Exception Worksheet

333(f)(2)(viii)

School District Name

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

**(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<br>AFR Year minus 1 | Amount for<br>AFR Year |
|--------------|--------------------------------|------------------------|
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
|              |                                |                        |
| <b>Total</b> | <b>\$0.00</b>                  | <b>\$0.00</b>          |

**(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.**

- |  |        |
|--|--------|
| <b>(d)</b> Current Year Health Care-Related Benefits increased by the Index ( $c * (1 + b)$ ): | \$0.00 |
| <b>(e)</b> 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.**

|  | of Estimated<br>Payments<br>for <b>Current Year</b> | of Estimated<br>Payments<br>for <b>Next Year</b> |
|--|---|--|
| <b>Budgeted School District Share of Payments to PSERS</b>                   |   |  |
| <b>(a)</b> Salary Base - Total   |   |  |
| <b>(b)</b> PSERS Employer Contribution Rate                                  |   |  |
| <b>(c)</b> Expenditure Object 230 (a x b)                                    | \$0   | \$0  |
| <b>(d)</b> Revenue 7820  |   |  |
| <b>(e)</b> Percent State (d ÷ c)   | 0.00%   | 0.00%  |
| <b>(f)</b> Expenditure Object 230 - Local and Federal Share of Total (c - d) | \$0   | \$0  |
| <b>(g)</b> Salary Base - Federal   |   |  |
| <b>(h)</b> Expenditure Object 230 - Federal Share of Total (g x b)           | \$0   | \$0  |
| <b>(i)</b> Expenditure Object 230 - State Share of Federal (h x e)           | \$0   | \$0  |
| <b>(j)</b> Expenditure Object 230 - Local Share (f - i)                      | \$0   | \$0  |
| <b>(k) School District's Index for Next Year</b>                             |   |  |

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

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

**Allowable Exception: Retirement Contributions (m - l):**

**Does Not Qualify**