



pennsylvania
DEPARTMENT OF EDUCATION

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

**Report on Referendum Exceptions
For School Year 2012-2013**

Prepared by:
Pennsylvania Department of Education
March 30, 2012

Commonwealth of Pennsylvania
Tom Corbett, Governor
Department of Education
Ronald J. Tomalis, Secretary of Education
Office of Administration
Michael A. Walsh, Deputy Secretary for Administration
Bureau of Budget and Fiscal Management
Nichole F. Duffy, Director
Division of Subsidy Data and Administration
Benjamin T. Hanft, Chief

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

March 2012

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

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

Complaints regarding discrimination in schools:

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

Complaints against a PA Department of Education employee:

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

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

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

General questions regarding educational law or issues:

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

If you have any questions about this report, contact:

Division of Subsidy Data and Administration, 333 Market Street, Harrisburg, PA 17126-0333

Voice Telephone: (717) 787-5423 | Text Telephone TTY: (717) 783-8445 | Fax: (717) 772-4106 | ra-RES@state.pa.us

Report on Referendum Exceptions For School Year 2012-2013

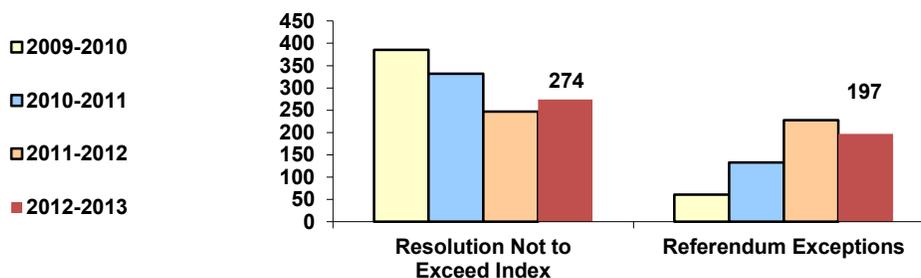
The Taxpayer Relief Act (SS Act 1 of 2006) sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school district either obtains approval from the voters to increase taxes above the index or applies and qualifies for one of the limited and specific referendum exceptions provided in the Act. This report describes the process by which school districts applied for referendum exceptions for the 2012-2013 school year and provides data collected during PDE's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2011, PDE calculated the index for each school district as required by law. The base index of 1.7% 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 5 certifying they would not increase taxes above their index or 2) a preliminary budget by January 25. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2012-2013, 274 school districts adopted a resolution certifying that tax rates would not be increased above their index; 223 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	274
School districts submitting preliminary budgets	223
With real estate tax rates over index	199
With real estate tax rates within index	24
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 223 school districts that adopted a preliminary budget, 199 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 24 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 PDE or 2) request approval from the electorate by placing a referendum question on the ballot in the election immediately preceding the school year (April 24, 2012).

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.

Act 25 of 2011 made several changes to the Taxpayer Relief Act, including reducing the number of referendum exceptions that could be requested from PDE. Exceptions that were removed were for: new construction projects (academic and nonacademic projects), maintenance of local and state tax revenues, school improvement plans and health care-related benefits.

The remaining exceptions that school districts are able to request from PDE fall into two categories: one is calculated using prior-year annual financial report (AFR) data and the others are calculated using current and projected budget figures. For the single referendum exception based on the AFR, PDE determined that 2010-2011 was the most current year. This exception (special education expenditures) was calculated based on actual increases in expenditures from 2009-2010 to 2010-2011. This data was preloaded into RES by PDE. The other three referendum exceptions were based on increases projected in the 2012-2013 preliminary budget (school construction and mandated pension obligations); for these, school districts entered into RES the 2011-2012 estimated data and 2012-2013 preliminary budget data.

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 81 school districts.

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

Results of Referendum Exception Review

One hundred ninety-seven (197) 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	107
That do not fully cover proposed tax increase in preliminary budget	<u>90</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	197

Of the 199 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 107 had referendum exception amounts approved by PDE sufficient to cover the proposed tax rate increase.
- 90 school districts must either reduce the real estate taxes to the rate increase approved by PDE or must have submitted a referendum question to the County Board of Elections. (See Table 4.)
- 2 school districts did not request exceptions from PDE. These school districts must 1) have submitted a referendum question to their County Board of Elections or 2) 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:	199
With approved exceptions that fully cover proposed tax increase	107
With approved exceptions that do not fully cover proposed tax increase	90
Not requesting exceptions	2

If a school district sought referendum exceptions and the value of the exceptions was greater than was needed to balance its preliminary budget, the total value of the exceptions may be used to balance its final budget; however, PDE only approved a tax increase in the amount the school district needed to balance its preliminary budget. For example, if the school district sought referendum exceptions totaling \$200,000 but only needed \$75,000 in additional tax revenue to balance its preliminary budget, PDE approved a tax rate increase for \$75,000, not \$200,000. Tax rate increases were not determined by exception because the full amount of each exception is not required for most school districts.

School districts located in more than one county are required to apportion the tax levy based on the market value in each county as determined by the State Tax Equalization Board pursuant to section 672.1 of the School Code. As a result, the tax rate increases are not the same for each county in a multi-county school district.

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>	<u>Amount of Referendum Exceptions</u>			<u>Number of School Districts</u>		
	<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%
2011-2012	\$265,830,906	\$95,538,548	35.9%	228	135	59.2%

Description of Report Tables

Table 1, "Summary of Referendum Exceptions by Type for School Year 2012-2013," 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, 2011-2012 vs 2012-2013," compares data for each referendum exception approved in 2011-2012 and 2012-2013.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2011-2012 vs 2012-2013," compares data for each referendum exception approved in 2011-2012 and 2012-2013.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2012-2013 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 2012-2013 Sought from and Approved by Pennsylvania Department of Education," provides detailed data on the amounts requested and subsequently approved for each referendum exception submitted by each school district.

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

This report is accessible on the PDE website at www.education.state.pa.us. Select Programs, Programs O-R, Property Tax Relief, Referendum Exceptions, Report on Referendum Exceptions.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2012-2013
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<u>School Districts Approved</u>	<u>Percent of Total SDs Approved</u>	<u>Amount Approved</u>	<u>Percent of Total Amount Approved</u>
Pension Obligations	194	98.5%	\$78,911,960	49.3%
Special Education Expenditures	129	65.5%	\$66,476,126	41.6%
School Construction Grandfathered Debt	24	12.2%	\$14,554,539	9.1%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	197	100.0%	\$159,942,625	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2011-2012 vs. 2012-2013
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	School Districts Approved	
	<u>2011-2012</u>	<u>2012-2013</u>
Pension Obligations	221	194
Special Education Expenditures	171	129
School Construction	42	24
Grandfathered Debt		
School Construction	1	0
Electoral Debt		
Totals	228	197

Table 3
Comparison of Amount of Approved Referendum Exceptions
2011-2012 vs. 2012-2013
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2011-2012</u>	<u>2012-2013</u>		
Pension Obligations	\$77,966,491	\$78,911,960	\$945,469	01.2%
Special Education Expenditures	\$87,884,349	\$66,476,126	(\$21,408,223)	(24.4%)
School Construction Grandfathered Debt	\$28,260,520	\$14,554,539	(\$13,705,981)	(48.5%)
School Construction Electoral Debt	\$1,456,747	\$0	(\$1,456,747)	(100.0%)
Totals	\$195,568,107	\$159,942,625	(\$35,625,482)	(18.2%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Albert Gallatin Area SD	\$428,600	0.7664	0.6013	\$92,292
Allentown City SD	\$3,550,030	2.2949	2.2949	\$0
Ambridge Area SD	\$3,773,684	15.4548	1.5156	\$3,403,591
Annville-Cleona SD	\$208,048	2.1521	1.5898	\$54,358
Antietam SD	\$206,087	0.8490	0.8490	\$0
Avonworth SD	\$432,141	0.6000	0.6000	\$0
Bald Eagle Area SD	\$193,897	0.8828	0.8828	\$0
Baldwin-Whitehall SD	\$814,909	0.5652	0.5652	\$0
Bangor Area SD	\$314,369	0.6018	0.6018	\$0
Beaver Area SD	\$206,014	1.0700	1.0439	\$5,016
Bellefonte Area SD	\$186,030	0.4051	0.4051	\$0
Bensalem Township SD	\$994,335	1.6508	1.6508	\$0
Benton Area SD	\$311,225	3.6218	0.9505	\$229,542
Bethel Park SD	\$2,408,970	1.2357	0.4169	\$1,596,077
Bethlehem Area SD				
<i>Lehigh</i>	\$2,400,782	0.8467	0.8467	\$0
<i>Northampton</i>		0.8467	0.8467	
Blue Mountain SD	\$532,620	1.1500	1.1500	\$0
Boyertown Area SD				
<i>Berks</i>	\$578,934		0.0000	\$0
<i>Montgomery</i>		0.4279	0.4279	
Brandywine Heights Area SD	\$472,654	0.8377	0.3949	\$249,834
Bristol Borough SD	\$630,169	8.6120	5.5921	\$220,971
Brookville Area SD	\$855,878	3.7797	1.2936	\$562,938
Burgettstown Area SD	\$9,039	0.1920	0.1920	\$0
Camp Hill SD	\$237,007	0.3012	0.2050	\$75,663
Centennial SD	\$1,269,751	2.3692	2.3692	\$0
Central Columbia SD	\$1,056,877	3.8600	1.3233	\$694,544
Central Dauphin SD	\$1,166,303	0.2218	0.2218	\$0
Central Fulton SD	\$219,106	1.3588	1.3588	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Central Greene SD	\$198,126	0.3508	0.3066	\$24,959
Central Valley SD	\$610,755	2.2620	2.2620	\$0
Central York SD	\$1,882,233	0.6848	0.3011	\$1,054,367
Chichester SD	\$453,924	0.4059	0.4026	\$3,555
Clairton City SD				
<i>Allegheny (Buildings)</i>	\$242,103	0.3501	0.3501	\$0
<i>Allegheny (Land)</i>		8.6977	8.6977	
Clearfield Area SD	\$440,298	3.7719	3.0483	\$84,461
Coatesville Area SD	\$1,184,224	0.4408	0.4408	\$0
Colonial SD	\$1,602,167	0.4250	0.4250	\$0
Columbia Borough SD	\$673,106	2.0758	1.2939	\$253,539
Conemaugh Township Area SD	\$320,756	3.0841	3.0841	\$0
Conrad Weiser Area SD				
<i>Berks</i>	\$1,413,862	1.5085	0.5318	\$915,392
<i>Lancaster</i>		1.3480	0.4732	
Cornwall-Lebanon SD	\$724,418	1.9575	1.9575	\$0
Council Rock SD	\$1,763,029	1.4485	1.4485	\$0
Daniel Boone Area SD	\$1,011,399	1.0143	0.5873	\$425,756
Derry Township SD	\$504,358	0.2612	0.2612	\$0
Donegal SD	\$18,513	0.0163	0.0163	\$0
Downingtown Area SD	\$2,030,371	0.4147	0.4147	\$0
East Lycoming SD	\$435,255	0.9333	0.9333	\$0
East Penn SD	\$1,141,227	0.6855	0.5608	\$207,529
East Stroudsburg Area SD				
<i>Monroe</i>	\$3,254,685	6.3816	3.7148	\$1,406,216
<i>Pike</i>		3.9158	2.0230	
Eastern Lancaster County SD	\$628,999	0.3185	0.3185	\$0
Eastern Lebanon County SD	\$1,512,807	7.8740	1.9848	\$1,131,471
Elizabethtown Area SD	\$871,033	0.5874	0.5874	\$0
Ellwood City Area SD	\$697,994	1.6206	1.6206	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Everett Area SD	\$104,448	0.2260	0.2241	\$865
Exeter Township SD	\$1,462,084	1.1139	1.1139	\$0
Fairview SD	\$64,119	0.0926	0.0926	\$0
Fannett-Metal SD				
<i>Franklin</i>	\$324,543	10.1589	1.8574	\$263,852
<i>Perry</i>		1.1750	0.3334	
Fleetwood Area SD	\$1,814,710	2.2924	0.6782	\$1,277,788
Forest Area SD				
<i>Elk</i>			0.0000	
<i>Forest</i>	\$64,279	0.9538	0.9538	\$0
<i>Venango</i>		0.2399	0.2399	
Franklin Regional SD	\$1,142,180	3.4303	3.4303	\$0
Freeport Area SD				
<i>Armstrong</i>	\$304,044	1.7971	1.7971	\$0
<i>Butler</i>		2.8179	2.8179	
Garnet Valley SD	\$651,974	0.2803	0.2803	\$0
Gateway SD	\$4,730,193	2.3596	0.4147	\$3,898,755
Girard SD	\$619,888	1.5543	0.3317	\$487,594
Governor Mifflin SD	\$1,189,721	0.7723	0.3321	\$677,995
Great Valley SD	\$441,387	0.1365	0.1365	\$0
Greenwood SD				
<i>Junitata</i>	\$75,080		0.0000	\$0
<i>Perry</i>		0.2522	0.2522	
Hamburg Area SD	\$396,870	0.4999	0.4999	\$0
Harbor Creek SD	\$127,318	0.1780	0.1780	\$0
Haverford Township SD	\$593,732	0.2057	0.2057	\$0
Hazleton Area SD				
<i>Carbon</i>			0.0000	
<i>Luzerne</i>	\$701,019	0.1744	0.1744	\$0
<i>Schuylkill</i>			0.0000	

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Hempfield SD	\$3,043,948	0.8687	0.2583	\$2,138,526
Highlands SD	\$424,906	0.6398	0.6398	\$0
Homer-Center SD	\$78,759	1.8576	1.8576	\$0
Indiana Area SD	\$729,516	3.0009	3.0009	\$0
Iroquois SD	\$108,332	0.5409	0.4420	\$19,796
Jenkintown SD	\$110,003	0.3826	0.3756	\$1,987
Juniata County SD	\$247,205	1.1771	1.1173	\$12,554
Juniata Valley SD	\$652,156	21.8825	8.1661	\$408,782
Karns City Area SD				
<i>Armstrong</i>		1.0258	1.0258	
<i>Butler</i>	\$103,882	1.5590	1.5590	\$0
<i>Clarion</i>			0.0000	
Kennett Consolidated SD	\$1,093,042	0.5637	0.5637	\$0
Keystone Central SD				
<i>Centre</i>		4.0977	0.7278	
<i>Clinton</i>	\$2,103,190	1.1859	0.2697	\$1,633,104
<i>Potter</i>		2.0418	0.0000	
Kutztown Area SD	\$201,579	0.3194	0.3194	\$0
Lake-Lehman SD				
<i>Luzerne</i>	\$229,577	0.1931	0.1884	\$5,516
<i>Wyoming</i>			0.0000	
Lampeter-Strasburg SD	\$683,709	0.4275	0.4275	\$0
Lancaster SD	\$891,767	0.3726	0.3726	\$0
Laurel Highlands SD	\$2,964,074	3.0590	1.0458	\$2,024,730
Lebanon SD	\$427,357	3.5920	3.5920	\$0
Lewisburg Area SD	\$171,122	0.1790	0.1790	\$0
Ligonier Valley SD	\$868,565	5.0400	4.4115	\$108,310
Line Mountain SD	\$578,330	8.2960	6.7497	\$107,792
Lower Merion SD	\$3,786,505	0.5107	0.5107	\$0
Lower Moreland Township SD	\$484,463	0.4633	0.4520	\$11,721

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Mahanoy Area SD	\$140,232	1.8352	1.1272	\$54,095
Manheim Central SD	\$1,380,079	0.8883	0.2349	\$1,015,073
Manheim Township SD	\$3,102,642	1.0340	0.4212	\$1,838,521
Marion Center Area SD	\$140,900	2.6305	2.6305	\$0
Marple Newtown SD	\$526,084	0.1667	0.1667	\$0
Methacton SD	\$753,964	0.3146	0.3146	\$0
Middletown Area SD	\$245,605	0.2793	0.2793	\$0
Midd-West SD	\$2,155,457	13.4917	3.1525	\$1,651,796
Mifflin County SD	\$1,237,995	1.7279	1.4980	\$164,678
Milton Area SD				
<i>Northumberland</i>	\$26,378	0.2410	0.2410	\$0
<i>Union</i>			0.0000	
Mount Union Area SD				
<i>Huntingdon</i>	\$434,607	9.2725	3.1140	\$288,468
<i>Mifflin</i>		3.0565	1.0305	
Mt Lebanon SD	\$1,391,076	0.6673	0.6111	\$117,061
Neshaminy SD	\$9,880,548	12.9160	2.5137	\$7,957,532
Norristown Area SD	\$1,551,578	0.6012	0.6012	\$0
North Allegheny SD	\$3,818,549	0.9456	0.3258	\$2,502,711
North Hills SD	\$755,327	0.3546	0.3394	\$32,361
North Penn SD				
<i>Bucks</i>	\$1,749,633		0.0000	\$0
<i>Montgomery</i>		0.2634	0.2634	
Northern Cambria SD	\$190,689	3.7780	3.7780	\$0
Northern Lebanon SD	\$479,042	2.9160	2.7777	\$22,712
Northwest Area SD	\$27,217	0.0553	0.0553	\$0
Octorara Area SD				
<i>Chester</i>	\$813,157	1.2580	1.2580	\$0
<i>Lancaster</i>			0.0000	
Old Forge SD	\$138,800	3.1201	3.1201	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Palmerton Area SD	\$874,387	3.0697	1.5874	\$422,221
Palmyra Area SD	\$312,956	1.3263	1.3263	\$0
Panther Valley SD				
<i>Carbon</i>	\$146,258	0.7478	0.7478	\$0
<i>Schuylkill</i>		3.0748	3.0748	
Parkland SD	\$3,039,157	1.2946	0.7900	\$1,184,355
Penn-Delco SD	\$363,432	0.2735	0.2735	\$0
Penns Valley Area SD	\$153,234	0.6042	0.6042	\$0
Pequea Valley SD	\$563,522	0.4898	0.3720	\$135,517
Perkiomen Valley SD	\$3,300,449	1.8182	0.9079	\$1,652,251
Peters Township SD	\$919,058	2.8494	2.1561	\$223,612
Phoenixville Area SD	\$1,835,119	0.9378	0.9378	\$0
Pine-Richland SD	\$1,002,561	0.5119	0.5119	\$0
Pleasant Valley SD	\$1,135,740	3.6504	2.9150	\$228,785
Pocono Mountain SD	\$1,749,531	1.9197	1.9197	\$0
Pottsgrove SD	\$1,091,002	1.0711	0.4746	\$607,505
Pottstown SD	\$507,214	0.6528	0.6528	\$0
Quaker Valley SD	\$1,070,285	0.7885	0.6394	\$202,360
Quakertown Community SD	\$727,918	1.8458	1.8458	\$0
Radnor Township SD	\$989,772	0.3243	0.3243	\$0
Red Lion Area SD	\$3,248,747	1.6090	1.0925	\$1,042,802
Ridley SD	\$1,567,492	0.9181	0.9044	\$0
Riverview SD	\$26,531	0.0631	0.0631	\$0
Salisbury Township SD	\$1,078,332	2.5077	1.9347	\$246,368
Sayre Area SD	\$111,870	0.9153	0.9153	\$0
Schuylkill Valley SD	\$217,532	0.2597	0.2597	\$0
Selinsgrove Area SD	\$420,205	1.7203	1.7203	\$0
Seneca Valley SD	\$3,702,255	7.1980	3.6092	\$1,845,864
Shade-Central City SD	\$78,438	1.6520	0.7334	\$43,612
Shanksville-Stonycreek SD	\$40,187	0.4660	0.4660	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Sharon City SD	\$120,790	1.3882	1.3882	\$0
Sharpsville Area SD	\$17,613	0.2813	0.2813	\$0
Shenandoah Valley SD	\$168,051	2.6689	2.6689	\$0
Shenango Area SD	\$106,827	0.3021	0.3021	\$0
Shikellamy SD	\$294,699	1.7060	1.4451	\$45,058
Shippensburg Area SD				
<i>Cumberland</i>	\$49,236	0.0418	0.0418	\$0
<i>Franklin</i>			0.0000	
Slippery Rock Area SD	\$695,110	5.3596	3.5280	\$237,539
Solanco SD	\$272,665	0.1573	0.1573	\$0
Somerset Area SD	\$243,654	0.5745	0.5745	\$0
Souderton Area SD				
<i>Bucks</i>	\$3,053,231	1.1518	0.9936	\$419,349
<i>Montgomery</i>		1.1518	0.9936	
South Fayette Township SD	\$362,851	0.4138	0.4134	\$297
South Western SD	\$445,309	0.2425	0.2425	\$0
South Williamsport Area SD	\$659,003	1.8808	0.3657	\$530,836
Southern Columbia Area SD				
<i>Columbia</i>	\$1,171,553	7.6779	2.6834	\$858,477
<i>Northumberland</i>		8.3069	1.0426	
Southern Huntingdon County SD	\$173,489	3.5520	1.9200	\$79,711
Southern Tioga SD				
<i>Lycoming</i>	\$121,567	0.3168	0.3168	\$0
<i>Tioga</i>		0.1928	0.1928	
Spring Grove Area SD	\$862,865	0.5661	0.5661	\$0
Springfield SD	\$889,657	0.5255	0.5255	\$0
Springfield Township SD	\$436,986	0.3594	0.3261	\$40,416
Spring-Ford Area SD				
<i>Chester</i>	\$1,554,816	0.4681	0.4681	\$0
<i>Montgomery</i>		0.4681	0.4681	

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
State College Area SD	\$1,230,742	0.5906	0.5906	\$0
Stroudsburg Area SD	\$8,640,502	21.9905	1.5127	\$8,046,110
Towanda Area SD	\$698,843	3.3388	0.6117	\$570,805
Tredyffrin-Easttown SD	\$1,415,259	0.2984	0.2984	\$0
Troy Area SD	\$2,785,019	18.4318	0.6982	\$2,679,521
Tunkhannock Area SD	\$675,592	2.5458	2.5458	\$0
Twin Valley SD				
<i>Berks</i>	\$356,856	0.2260	0.2260	\$0
<i>Chester</i>		0.2990	0.2990	
Uniontown Area SD	\$3,505,723	4.5137	3.3461	\$906,849
Unionville-Chadds Ford SD				
<i>Chester</i>	\$629,955	0.3399	0.3399	\$0
<i>Delaware</i>			0.0000	
United SD	\$510,194	11.6100	6.146	\$228,309
Upper Adams SD	\$946,062	1.1523	0.1769	\$800,809
Upper Darby SD	\$6,441,240	2.3603	1.3609	\$2,727,108
Upper Dublin SD	\$1,652,998	0.7643	0.7225	\$90,266
Upper Merion Area SD	\$2,124,645	0.5707	0.1870	\$1,428,248
Upper Moreland Township SD	\$886,883	0.6150	0.6150	\$0
Upper Saint Clair SD	\$2,023,059	1.2373	1.2373	\$0
Valley View SD	\$503,963	4.9035	4.7130	\$19,576
Wallenpaupack Area SD				
<i>Pike</i>	\$2,707,501	4.2053	1.1427	\$2,010,138
<i>Wayne</i>		0.7936	0.1802	
Wallingford-Swarthmore SD	\$329,261	0.2467	0.2467	\$0
Warren County SD	\$2,714,138	6.7124	0.7818	\$2,397,995
Warrior Run SD				
<i>Montour</i>		0.2323	0.2323	
<i>Northumberland</i>	\$132,150	1.1099	1.1099	\$0
<i>Union</i>		0.2914	0.2914	

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Warwick SD	\$964,521	0.5241	0.3271	\$362,448
Washington SD	\$184,224	2.9520	2.8884	\$3,966
Wayne Highlands SD	\$945,511	0.5326	0.5101	\$39,875
West Perry SD	\$275,026	0.2352	0.2352	\$0
West Shore SD				
<i>Cumberland</i>	\$785,669	0.1470	0.1470	\$0
<i>York</i>		0.1934	0.1934	
Western Beaver County SD	\$155,447	2.5113	2.5113	\$0
Whitehall-Coplay SD	\$645,823	0.9080	0.6749	\$165,790
Wilkinsburg Borough SD	\$331,443	1.2000	0.8566	\$94,837
William Penn SD	\$1,734,272	1.7085	1.7085	\$0
Williamsport Area SD	\$3,110,015	2.0583	0.6941	\$2,061,138
Wilmington Area SD				
<i>Lawrence</i>	\$26,366	0.0079	0.0079	\$0
<i>Mercer</i>		1.7720	1.7720	
Wilson SD	\$81,427	0.0338	0.0338	\$0
Windber Area SD				
<i>Cambria</i>	\$171,224	2.2640	2.1941	\$4,344
<i>Somerset</i>		1.5507	1.5117	
Wyoming Area SD				
<i>Luzerne</i>	\$203,047	0.2190	0.1889	\$28,618
<i>Wyoming</i>		0.5166	0.3533	
Wyoming Valley West SD	\$421,437	0.2360	0.2166	\$34,624
York City SD	\$3,958,080	4.4774	4.4774	\$0

Table 5
Referendum Exceptions for School Year 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *		
	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Albert Gallatin Area SD	\$336,308	\$0	\$0	\$149,509	\$149,509	\$472,190	\$186,799
Allentown City SD	\$3,630,463	\$1,865,364	\$1,867,403	\$545,135	\$545,135	\$1,663,956	\$1,217,925
Ambridge Area SD	\$370,093	\$786,401	\$100,212	\$82,496	\$82,496	\$187,385	\$187,385
Annville-Cleona SD	\$153,690	\$0	\$0	\$52,500	\$6,044	\$147,646	\$147,646
Antietam SD	\$254,931	\$0	\$0	\$175,307	\$175,307	\$79,624	\$79,624
Avonworth SD	\$509,769	\$0	\$0	\$147,053	\$335,240	\$174,529	\$174,529
Bald Eagle Area SD	\$200,797	\$0	\$0	\$22,817	\$22,817	\$192,883	\$177,980
Baldwin-Whitehall SD	\$823,043	\$0	\$0	\$405,614	\$405,614	\$417,429	\$417,429
Bangor Area SD	\$315,590	\$0	\$0	\$0	\$0	\$315,590	\$315,590
Beaver Area SD	\$200,998	\$0	\$0	\$0	\$0	\$208,038	\$200,998
Bellefonte Area SD	\$278,915	\$0	\$0	\$0	\$0	\$298,649	\$278,915
Bensalem Township SD	\$4,021,716	\$0	\$0	\$3,020,335	\$3,020,335	\$1,001,381	\$1,001,381
Benton Area SD	\$81,683	\$0	\$0	\$25,418	\$25,418	\$56,265	\$56,265
Bethel Park SD	\$812,893	\$0	\$0	\$179,245	\$179,245	\$633,648	\$633,648
Bethlehem Area SD	\$4,871,068	\$896,984	\$799,554	\$2,512,957	\$2,538,298	\$1,533,216	\$1,533,216
Blue Mountain SD	\$598,786	\$0	\$0	\$395,108	\$395,108	\$203,678	\$203,678
Boyertown Area SD	\$1,209,346	\$0	\$0	\$471,666	\$431,923	\$777,423	\$777,423
Brandywine Heights Area SD	\$222,820	\$0	\$0	\$0	\$0	\$222,820	\$222,820
Bristol Borough SD	\$409,198	\$98,052	\$98,052	\$154,590	\$154,590	\$156,556	\$156,556
Brookville Area SD	\$292,940	\$0	\$0	\$141,154	\$141,154	\$151,786	\$151,786
Burgettstown Area SD	\$94,095	\$0	\$0	\$0	\$0	\$140,047	\$94,095
Camp Hill SD	\$161,344	\$0	\$0	\$9,469	\$9,469	\$153,200	\$151,875
Centennial SD	\$1,658,749	\$769,372	\$759,368	\$0	\$0	\$919,517	\$899,381
Central Columbia SD	\$362,333	\$0	\$0	\$193,115	\$193,115	\$169,218	\$169,218

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	Approved	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Central Dauphin SD	\$1,199,192	\$0	\$0	\$0	\$0	\$1,199,192	\$1,199,192
Central Fulton SD	\$235,868	\$0	\$0	\$141,751	\$141,751	\$94,117	\$94,117
Central Greene SD	\$173,167	\$0	\$0	\$0	\$0	\$199,307	\$173,167
Central Valley SD	\$673,885	\$0	\$0	\$437,164	\$437,164	\$236,721	\$236,721
Central York SD	\$827,866	\$0	\$0	\$225,643	\$225,643	\$602,223	\$602,223
Chichester SD	\$450,369	\$0	\$0	\$0	\$0	\$450,369	\$450,369
Clairton City SD	\$407,543	\$0	\$0	\$252,567	\$350,036	\$36,867	\$57,507
Clearfield Area SD	\$355,837	\$0	\$0	\$307,596	\$154,663	\$201,174	\$201,174
Coatesville Area SD	\$1,771,517	\$0	\$0	\$1,568,640	\$901,796	\$869,721	\$869,721
Colonial SD	\$1,760,154	\$0	\$0	\$906,241	\$906,241	\$853,913	\$853,913
Columbia Borough SD	\$419,567	\$0	\$0	\$290,236	\$290,236	\$243,277	\$129,331
Conemaugh Township Area SD	\$369,808	\$369,808	\$369,808	\$0	\$0	\$0	\$0
Conrad Weiser Area SD	\$498,470	\$0	\$0	\$183,371	\$183,371	\$327,171	\$315,099
Cornwall-Lebanon SD	\$750,107	\$0	\$0	\$232,772	\$232,772	\$517,335	\$517,335
Council Rock SD	\$3,340,581	\$0	\$0	\$1,476,979	\$1,476,979	\$1,863,602	\$1,863,602
Daniel Boone Area SD	\$585,643	\$0	\$0	\$287,487	\$287,487	\$298,156	\$298,156
Derry Township SD	\$576,990	\$0	\$0	\$153,662	\$153,662	\$423,328	\$423,328
Donegal SD	\$253,161	\$0	\$0	\$0	\$0	\$253,161	\$253,161
Downingtown Area SD	\$2,031,999	\$0	\$0	\$560,624	\$560,624	\$1,471,375	\$1,471,375
East Lycoming SD	\$461,816	\$364,480	\$345,862	\$48,865	\$0	\$115,954	\$115,954
East Penn SD	\$933,698	\$0	\$0	\$333,403	\$60,887	\$872,811	\$872,811
East Stroudsburg Area SD	\$1,848,469	\$0	\$0	\$967,529	\$967,529	\$956,836	\$880,940
Eastern Lancaster County SD	\$698,743	\$0	\$0	\$378,064	\$378,064	\$320,679	\$320,679
Eastern Lebanon County SD	\$381,336	\$210,834	\$133,298	\$0	\$0	\$248,038	\$248,038

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	Approved	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Elizabethtown Area SD	\$1,099,549	\$0	\$0	\$768,889	\$768,889	\$330,660	\$330,660
Ellwood City Area SD	\$885,038	\$0	\$0	\$765,152	\$765,152	\$249,615	\$119,886
Everett Area SD	\$103,583	\$0	\$0	\$10,924	\$10,924	\$92,659	\$92,659
Exeter Township SD	\$1,606,263	\$1,168,364	\$1,167,641	\$0	\$0	\$438,622	\$438,622
Fairview SD	\$201,935	\$0	\$0	\$29,468	\$29,468	\$172,467	\$172,467
Fannett-Metal SD	\$60,691	\$0	\$0	\$9,923	\$9,923	\$50,768	\$50,768
Fleetwood Area SD	\$536,922	\$0	\$0	\$108,717	\$262,359	\$288,009	\$274,563
Forest Area SD	\$76,165	\$0	\$0	\$0	\$0	\$76,165	\$76,165
Franklin Regional SD	\$1,146,983	\$0	\$0	\$740,197	\$740,197	\$406,786	\$406,786
Freeport Area SD	\$349,880	\$0	\$0	\$174,383	\$174,383	\$205,396	\$175,497
Garnet Valley SD	\$2,519,715	\$0	\$0	\$1,175,805	\$1,767,789	\$753,780	\$751,926
Gateway SD	\$831,438	\$0	\$0	\$279,987	\$279,987	\$551,451	\$551,451
Girard SD	\$132,294	\$0	\$0	\$0	\$0	\$132,294	\$132,294
Governor Mifflin SD	\$511,726	\$0	\$0	\$0	\$0	\$511,726	\$511,726
Great Valley SD	\$874,327	\$0	\$0	\$241,829	\$241,829	\$632,498	\$632,498
Greenwood SD	\$82,544	\$0	\$0	\$0	\$0	\$82,544	\$82,544
Hamburg Area SD	\$567,476	\$0	\$0	\$301,821	\$301,821	\$265,655	\$265,655
Harbor Creek SD	\$431,071	\$0	\$0	\$312,299	\$312,299	\$118,772	\$118,772
Haverford Township SD	\$801,713	\$0	\$0	\$0	\$0	\$805,329	\$801,713
Hazleton Area SD	\$1,421,616	\$0	\$0	\$1,287,314	\$769,614	\$652,002	\$652,002
Hempfield SD	\$905,422	\$0	\$0	\$93,202	\$93,202	\$812,220	\$812,220
Highlands SD	\$472,433	\$0	\$0	\$218,063	\$218,063	\$323,950	\$254,370
Homer-Center SD	\$80,459	\$0	\$0	\$0	\$0	\$80,459	\$80,459
Indiana Area SD	\$793,575	\$0	\$0	\$402,028	\$402,028	\$391,547	\$391,547

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	Approved	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Iroquois SD	\$88,536	\$0	\$0	\$0	\$0	\$109,763	\$88,536
Jenkintown SD	\$108,016	\$0	\$0	\$0	\$0	\$108,016	\$108,016
Juniata County SD	\$234,651	\$0	\$0	\$0	\$0	\$247,205	\$234,651
Juniata Valley SD	\$243,374	\$0	\$0	\$382,921	\$193,705	\$49,669	\$49,669
Karns City Area SD	\$150,530	\$0	\$0	\$0	\$0	\$150,530	\$150,530
Kennett Consolidated SD	\$1,325,674	\$0	\$0	\$794,815	\$794,815	\$530,859	\$530,859
Keystone Central SD	\$470,086	\$0	\$0	\$172,114	\$0	\$470,086	\$470,086
Kutztown Area SD	\$222,409	\$0	\$0	\$0	\$0	\$222,409	\$222,409
Lake-Lehman SD	\$224,061	\$0	\$0	\$22,596	\$67,535	\$156,526	\$156,526
Lampeter-Strasburg SD	\$768,591	\$0	\$0	\$421,548	\$421,548	\$347,043	\$347,043
Lancaster SD	\$1,995,299	\$0	\$0	\$1,216,599	\$1,216,599	\$778,700	\$778,700
Laurel Highlands SD	\$939,344	\$0	\$0	\$623,605	\$685,480	\$327,872	\$253,864
Lebanon SD	\$439,061	\$0	\$0	\$238,292	\$238,292	\$200,769	\$200,769
Lewisburg Area SD	\$210,353	\$0	\$0	\$0	\$0	\$210,353	\$210,353
Ligonier Valley SD	\$760,255	\$270,629	\$265,554	\$318,193	\$318,193	\$176,508	\$176,508
Line Mountain SD	\$470,538	\$178,597	\$179,339	\$191,973	\$191,973	\$105,872	\$99,226
Lower Merion SD	\$3,786,844	\$0	\$0	\$1,932,946	\$1,932,946	\$1,853,898	\$1,853,898
Lower Moreland Township SD	\$472,742	\$0	\$0	\$139,309	\$139,309	\$333,433	\$333,433
Mahanoy Area SD	\$86,137	\$0	\$0	\$0	\$0	\$86,137	\$86,137
Manheim Central SD	\$365,006	\$0	\$0	\$0	\$0	\$365,006	\$365,006
Manheim Township SD	\$1,264,121	\$0	\$0	\$667,122	\$667,122	\$596,999	\$596,999
Marion Center Area SD	\$215,098	\$0	\$0	\$104,668	\$104,668	\$110,430	\$110,430
Marple Newtown SD	\$563,443	\$0	\$0	\$0	\$0	\$563,443	\$563,443
Methacton SD	\$776,795	\$0	\$0	\$0	\$0	\$776,795	\$776,795

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *		
	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Middletown Area SD	\$246,525	\$0	\$0	\$0	\$0	\$246,525	\$246,525
Midd-West SD	\$503,661	\$435,308	\$364,183	\$0	\$0	\$139,478	\$139,478
Mifflin County SD	\$1,073,317	\$0	\$0	\$763,575	\$763,575	\$309,742	\$309,742
Milton Area SD	\$396,016	\$0	\$0	\$183,054	\$183,054	\$212,962	\$212,962
Mount Union Area SD	\$146,139	\$0	\$0	\$58,189	\$58,189	\$87,950	\$87,950
Mt Lebanon SD	\$1,274,015	\$543,748	\$535,098	\$0	\$0	\$738,917	\$738,917
Neshaminy SD	\$1,923,016	\$0	\$0	\$652,846	\$652,846	\$1,286,758	\$1,270,170
Norristown Area SD	\$1,605,245	\$0	\$0	\$625,498	\$625,498	\$979,747	\$979,747
North Allegheny SD	\$1,315,838	\$0	\$0	\$137,097	\$137,097	\$1,178,741	\$1,178,741
North Hills SD	\$722,966	\$0	\$0	\$135,981	\$135,981	\$586,985	\$586,985
North Penn SD	\$3,209,068	\$0	\$0	\$1,458,441	\$1,458,441	\$1,750,627	\$1,750,627
Northern Cambria SD	\$222,003	\$0	\$0	\$120,234	\$120,234	\$117,030	\$101,769
Northern Lebanon SD	\$456,330	\$0	\$0	\$195,914	\$195,914	\$260,416	\$260,416
Northwest Area SD	\$240,821	\$0	\$0	\$156,357	\$156,357	\$84,464	\$84,464
Octorara Area SD	\$1,185,023	\$0	\$0	\$944,144	\$922,572	\$262,451	\$262,451
Old Forge SD	\$213,137	\$0	\$0	\$136,566	\$136,566	\$76,571	\$76,571
Palmerton Area SD	\$452,166	\$0	\$0	\$313,482	\$313,482	\$155,773	\$138,684
Palmyra Area SD	\$313,049	\$0	\$0	\$0	\$0	\$313,049	\$313,049
Panther Valley SD	\$337,461	\$0	\$0	\$557,985	\$243,699	\$131,381	\$93,762
Parkland SD	\$1,854,802	\$0	\$0	\$788,084	\$788,084	\$1,066,718	\$1,066,718
Penn-Delco SD	\$416,021	\$0	\$0	\$0	\$0	\$416,021	\$416,021
Penns Valley Area SD	\$154,840	\$0	\$0	\$0	\$0	\$154,840	\$154,840
Pequea Valley SD	\$428,005	\$0	\$0	\$241,755	\$241,755	\$186,250	\$186,250
Perkiomen Valley SD	\$1,648,198	\$753,072	\$736,187	\$22,072	\$149,971	\$762,040	\$762,040

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *		
	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Peters Township SD	\$695,446	\$0	\$0	\$228,654	\$228,654	\$466,792	\$466,792
Phoenixville Area SD	\$1,871,894	\$1,337,517	\$1,350,928	\$0	\$0	\$520,966	\$520,966
Pine-Richland SD	\$1,292,707	\$0	\$0	\$815,446	\$815,446	\$477,261	\$477,261
Pleasant Valley SD	\$906,955	\$370,527	\$370,720	\$0	\$0	\$536,235	\$536,235
Pocono Mountain SD	\$1,757,227	\$0	\$0	\$1,757,227	\$1,757,227	\$0	\$0
Pottsgrove SD	\$483,497	\$61,970	\$61,970	\$31,609	\$0	\$421,527	\$421,527
Pottstown SD	\$515,370	\$0	\$0	\$326,731	\$192,070	\$323,300	\$323,300
Quaker Valley SD	\$867,925	\$0	\$0	\$403,659	\$548,731	\$319,194	\$319,194
Quakertown Community SD	\$742,792	\$0	\$0	\$0	\$0	\$742,792	\$742,792
Radnor Township SD	\$1,225,113	\$0	\$0	\$577,805	\$577,805	\$647,308	\$647,308
Red Lion Area SD	\$2,205,945	\$0	\$0	\$1,623,078	\$1,727,309	\$572,033	\$478,636
Ridley SD	\$1,719,788	\$0	\$0	\$852,970	\$852,970	\$866,818	\$866,818
Riverview SD	\$196,063	\$0	\$0	\$47,231	\$47,231	\$148,832	\$148,832
Salisbury Township SD	\$831,964	\$105,013	\$104,999	\$488,523	\$488,523	\$238,442	\$238,442
Sayre Area SD	\$330,092	\$0	\$0	\$330,092	\$330,092	\$0	\$0
Schuylkill Valley SD	\$263,922	\$0	\$0	\$0	\$0	\$263,922	\$263,922
Selinsgrove Area SD	\$435,586	\$145,149	\$161,129	\$0	\$0	\$274,457	\$274,457
Seneca Valley SD	\$1,856,391	\$0	\$0	\$1,068,908	\$1,068,908	\$787,483	\$787,483
Shade-Central City SD	\$34,826	\$0	\$0	\$0	\$0	\$50,193	\$34,826
Shanksville-Stonycreek SD	\$49,078	\$0	\$0	\$0	\$0	\$49,078	\$49,078
Sharon City SD	\$287,974	\$0	\$0	\$141,620	\$141,620	\$219,192	\$146,354
Sharpsville Area SD	\$107,746	\$0	\$0	\$31,997	\$31,997	\$75,749	\$75,749
Shenandoah Valley SD	\$603,519	\$0	\$0	\$499,132	\$544,683	\$58,836	\$58,836
Shenango Area SD	\$110,625	\$0	\$0	\$0	\$0	\$118,129	\$110,625

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *		
	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Shikellamy SD	\$249,641	\$0	\$0	\$0	\$0	\$249,641	\$249,641
Shippensburg Area SD	\$313,937	\$0	\$0	\$0	\$0	\$333,899	\$313,937
Slippery Rock Area SD	\$457,571	\$0	\$0	\$428,149	\$283,098	\$174,473	\$174,473
Solanco SD	\$1,259,433	\$0	\$0	\$907,529	\$907,529	\$351,904	\$351,904
Somerset Area SD	\$258,634	\$0	\$0	\$0	\$0	\$258,634	\$258,634
Souderton Area SD	\$2,633,882	\$0	\$0	\$3,275,499	\$1,762,527	\$871,355	\$871,355
South Fayette Township SD	\$362,554	\$0	\$0	\$82,948	\$82,948	\$279,606	\$279,606
South Western SD	\$467,131	\$0	\$0	\$0	\$0	\$467,131	\$467,131
South Williamsport Area SD	\$128,167	\$0	\$0	\$21,235	\$21,235	\$106,932	\$106,932
Southern Columbia Area SD	\$313,076	\$0	\$0	\$159,232	\$159,232	\$153,844	\$153,844
Southern Huntingdon County SD	\$93,778	\$0	\$0	\$0	\$0	\$164,130	\$93,778
Southern Tioga SD	\$297,418	\$137,523	\$138,368	\$0	\$0	\$164,588	\$159,050
Spring Grove Area SD	\$981,303	\$644,890	\$561,263	\$100,710	\$0	\$420,040	\$420,040
Springfield SD	\$892,169	\$0	\$0	\$373,300	\$373,300	\$518,869	\$518,869
Springfield Township SD	\$396,570	\$0	\$0	\$0	\$0	\$396,570	\$396,570
Spring-Ford Area SD	\$1,795,081	\$0	\$0	\$799,714	\$799,714	\$1,002,193	\$995,367
State College Area SD	\$1,299,119	\$0	\$0	\$297,503	\$297,503	\$1,001,616	\$1,001,616
Stroudsburg Area SD	\$718,239	\$0	\$0	\$123,847	\$123,847	\$594,392	\$594,392
Towanda Area SD	\$128,038	\$0	\$0	\$0	\$0	\$151,527	\$128,038
Tredyffrin-Easttown SD	\$1,498,916	\$0	\$0	\$522,740	\$522,740	\$976,176	\$976,176
Troy Area SD	\$105,498	\$0	\$0	\$0	\$0	\$122,035	\$105,498
Tunkhannock Area SD	\$930,520	\$0	\$0	\$622,019	\$622,019	\$308,501	\$308,501
Twin Valley SD	\$379,684	\$0	\$0	\$0	\$0	\$379,684	\$379,684
Uniontown Area SD	\$2,598,874	\$2,411,608	\$2,426,384	\$0	\$0	\$218,952	\$172,490

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	Approved	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Unionville-Chadds Ford SD	\$632,339	\$0	\$0	\$0	\$0	\$632,339	\$632,339
United SD	\$281,885	\$0	\$0	\$176,748	\$176,748	\$131,217	\$105,137
Upper Adams SD	\$145,253	\$0	\$0	\$0	\$0	\$145,253	\$145,253
Upper Darby SD	\$3,714,132	\$0	\$0	\$2,687,299	\$2,687,299	\$1,026,833	\$1,026,833
Upper Dublin SD	\$1,562,732	\$0	\$0	\$864,166	\$864,166	\$698,566	\$698,566
Upper Merion Area SD	\$696,397	\$0	\$0	\$0	\$0	\$696,397	\$696,397
Upper Moreland Township SD	\$1,266,924	\$0	\$0	\$834,366	\$834,366	\$432,558	\$432,558
Upper Saint Clair SD	\$2,045,304	\$1,305,207	\$1,283,654	\$212,637	\$212,637	\$568,597	\$549,013
Valley View SD	\$484,387	\$0	\$0	\$302,129	\$302,129	\$195,039	\$182,258
Wallenpaupack Area SD	\$697,363	\$0	\$0	\$235,207	\$235,207	\$462,156	\$462,156
Wallingford-Swarthmore SD	\$935,226	\$497,584	\$373,565	\$0	\$0	\$561,661	\$561,661
Warren County SD	\$316,143	\$0	\$0	\$0	\$0	\$158,908	\$316,143
Warrior Run SD	\$142,878	\$0	\$0	\$0	\$0	\$156,417	\$142,878
Warwick SD	\$602,073	\$0	\$0	\$115,885	\$115,885	\$486,188	\$486,188
Washington SD	\$180,258	\$0	\$0	\$0	\$0	\$180,258	\$180,258
Wayne Highlands SD	\$905,636	\$0	\$0	\$536,654	\$536,654	\$368,982	\$368,982
West Perry SD	\$384,900	\$0	\$0	\$173,410	\$173,410	\$275,658	\$211,490
West Shore SD	\$852,134	\$0	\$0	\$0	\$0	\$852,134	\$852,134
Western Beaver County SD	\$304,627	\$0	\$0	\$253,441	\$237,443	\$84,333	\$67,184
Whitehall-Coplay SD	\$480,033	\$0	\$0	\$63,213	\$63,213	\$416,820	\$416,820
Wilkesburg Borough SD	\$236,606	\$0	\$0	\$108,812	\$108,812	\$208,918	\$127,794
William Penn SD	\$1,925,305	\$0	\$0	\$1,387,937	\$1,387,937	\$537,368	\$537,368
Williamsport Area SD	\$1,048,877	\$0	\$0	\$593,917	\$593,917	\$454,960	\$454,960
Wilmington Area SD	\$173,277	\$0	\$0	\$53,406	\$53,406	\$119,871	\$119,871

* 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 2012-2013
Sought From and Approved By Pennsylvania Department of Education

School District	Approved	School Construction Grandfathered Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Wilson SD	\$1,355,542	\$0	\$0	\$652,248	\$652,248	\$703,294	\$703,294
Windber Area SD	\$166,880	\$0	\$0	\$75,409	\$75,409	\$116,502	\$91,471
Wyoming Area SD	\$174,429	\$0	\$0	\$0	\$0	\$208,744	\$174,429
Wyoming Valley West SD	\$386,813	\$0	\$0	\$0	\$0	\$481,552	\$386,813
York City SD	\$4,003,796	\$0	\$0	\$3,933,133	\$3,933,133	\$70,663	\$70,663

\$159,942,625	\$15,728,001	\$14,554,539	\$69,273,182	\$66,476,126	\$81,018,549	\$78,911,960
197	24	24	133	129	194	194

* 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 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Albert Gallatin Area SD	1.0910	\$1,082,765	4.40%	0.6013	\$336,308
Allentown City SD	3.5450	\$6,935,694	4.40%	2.2949	\$3,550,030
Ambridge Area SD	17.0610	\$4,290,932	1.70%	1.5156	\$370,093
Annville-Cleona SD	4.3100	\$423,003	1.50%	1.5898	\$153,690
Antietam SD	1.6400	\$381,603	2.50%	0.8490	\$206,087
Avonworth SD	0.9400	\$1,245,918	2.90%	0.6000	\$432,141
Bald Eagle Area SD	2.0000	\$480,014	1.80%	0.8828	\$193,897
Baldwin-Whitehall SD	1.0800	\$1,646,718	2.30%	0.5652	\$814,909
Bangor Area SD	1.7000	\$956,489	1.20%	0.6018	\$314,369
Beaver Area SD	2.5000	\$579,883	1.50%	1.0439	\$200,998
Bellefonte Area SD	1.4040	\$1,053,580	0.90%	0.4051	\$186,030
Bensalem Township SD	4.0550	\$2,040,932	1.10%	1.6508	\$994,335
Benton Area SD	4.5898	\$409,815	2.00%	0.9505	\$81,683
Bethel Park SD	1.7600	\$3,455,878	1.60%	0.4169	\$812,893
Bethlehem Area SD					
<i>Lehigh</i>	1.7900	\$639,251	1.80%	0.8467	\$2,400,782
<i>Northampton</i>	1.7900	\$6,138,748	1.80%	0.8467	
Blue Mountain SD	1.9178	\$1,059,762	3.10%	1.1500	\$532,620
Boyertown Area SD					
<i>Berks</i>	0.2800	\$996,270	0.00%	0.0000	\$578,934
<i>Montgomery</i>	0.8882	\$1,298,847	1.90%	0.4279	
Brandywine Heights Area SD	1.4790	\$878,969	1.20%	0.3949	\$222,820

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Bristol Borough SD	12.0000	\$878,081	3.40%	5.5921	\$409,198
Brookville Area SD	4.3900	\$1,022,723	4.30%	1.2936	\$292,940
Burgettstown Area SD	3.0000	\$152,883	0.20%	0.1920	\$9,039
Camp Hill SD	0.5214	\$394,356	1.50%	0.2050	\$161,344
Centennial SD	4.3000	\$3,745,906	2.00%	2.3692	\$1,269,751
Central Columbia SD	4.6479	\$1,320,958	3.10%	1.3233	\$362,333
Central Dauphin SD	0.4574	\$2,286,637	1.50%	0.2218	\$1,166,303
Central Fulton SD	2.0000	\$423,320	4.50%	1.3588	\$219,106
Central Greene SD	0.9200	\$1,387,865	1.20%	0.3066	\$173,167
Central Valley SD	3.3100	\$937,072	4.40%	2.2620	\$610,755
Central York SD	1.0400	\$2,985,830	1.60%	0.3011	\$827,866
Chichester SD	1.2360	\$1,286,779	1.00%	0.4026	\$450,369
Clairton City SD					
<i>Allegheny (Buildings)</i>	0.4271	\$29,397	8.90%	0.3501	\$242,103
<i>Allegheny (Land)</i>	10.6117	\$265,981	8.90%	8.6977	
Clearfield Area SD	6.0000	\$666,097	3.10%	3.0483	\$355,837
Coatesville Area SD	1.0600	\$2,929,366	1.40%	0.4408	\$1,184,224
Colonial SD	0.7390	\$3,124,616	2.20%	0.4250	\$1,602,167
Columbia Borough SD	2.7100	\$911,354	4.60%	1.2939	\$419,567
Conemaugh Township Area SD	3.6673	\$385,730	11.00%	3.0841	\$320,756

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Conrad Weiser Area SD					
<i>Berks</i>	2.0499	\$2,006,155	2.00%	0.5318	\$498,470
<i>Lancaster</i>	1.8300	\$2,613	2.00%	0.4732	
Cornwall-Lebanon SD	4.0400	\$1,611,602	1.90%	1.9575	\$724,418
Council Rock SD	3.3300	\$4,037,596	1.30%	1.4485	\$1,763,029
Daniel Boone Area SD	1.6804	\$1,614,741	1.90%	0.5873	\$585,643
Derry Township SD	0.5500	\$1,784,406	1.50%	0.2612	\$504,358
Donegal SD	0.4680	\$691,928	0.10%	0.0163	\$18,513
Downingtown Area SD	0.8690	\$4,716,484	1.50%	0.4147	\$2,030,371
East Lycoming SD	1.2100	\$660,700	7.30%	0.9333	\$435,255
East Penn SD	1.4700	\$2,493,434	1.20%	0.5608	\$933,698
East Stroudsburg Area SD					
<i>Monroe</i>	10.5449	\$4,014,742	1.90%	3.7148	\$1,848,469
<i>Pike</i>	6.8800	\$1,281,104	1.50%	2.0230	
Eastern Lancaster County SD	0.5470	\$1,036,094	2.30%	0.3185	\$628,999
Eastern Lebanon County SD	9.9400	\$1,977,538	1.80%	1.9848	\$381,336
Elizabethtown Area SD	0.9741	\$1,384,353	3.20%	0.5874	\$871,033
Ellwood City Area SD	2.0000	\$855,077	9.10%	1.6206	\$697,994
Everett Area SD	0.5364	\$200,050	1.70%	0.2241	\$103,583
Exeter Township SD	1.7619	\$2,030,179	3.60%	1.1139	\$1,462,084
Fairview SD	0.4630	\$473,615	0.50%	0.0926	\$64,119

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Fannett-Metal SD					
<i>Franklin</i>	11.7600	\$377,235	2.20%	1.8574	\$60,691
<i>Perry</i>	1.3350	\$14,250	3.90%	0.3334	
Fleetwood Area SD	2.9000	\$2,275,888	2.20%	0.6782	\$536,922
Forest Area SD					
<i>Elk</i>	0.0000	\$0	0.00%	0.0000	\$64,279
<i>Forest</i>	2.0491	\$126,718	1.40%	0.9538	
<i>Venango</i>	0.4351	\$13,911	2.00%	0.2399	
Franklin Regional SD	5.1639	\$1,854,330	3.70%	3.4303	\$1,142,180
Freeport Area SD					
<i>Armstrong</i>	3.0000	\$189,917	3.20%	1.7971	\$304,044
<i>Butler</i>	5.6368	\$400,255	2.20%	2.8179	
Garnet Valley SD	0.7567	\$1,818,606	1.00%	0.2803	\$651,974
Gateway SD	2.7800	\$4,200,660	1.70%	0.4147	\$831,438
Girard SD	1.9900	\$816,793	1.70%	0.3317	\$132,294
Governor Mifflin SD	1.2700	\$1,918,386	1.30%	0.3321	\$511,726
Great Valley SD	0.4600	\$695,680	0.70%	0.1365	\$441,387
Greenwood SD					
<i>Junitata</i>	0.0000	\$0	0.00%	0.0000	\$75,080
<i>Perry</i>	0.5145	\$112,342	2.10%	0.2522	
Hamburg Area SD	1.0600	\$845,754	1.90%	0.4999	\$396,870
Harbor Creek SD	0.5500	\$468,417	1.00%	0.1780	\$127,318

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Haverford Township SD	0.6480	\$2,099,719	0.80%	0.2057	\$593,732
Hazleton Area SD					
<i>Carbon</i>	0.6035	\$40,096	0.00%	0.0000	
<i>Luzerne</i>	0.3921	\$1,657,347	1.80%	0.1744	\$701,019
<i>Schuylkill</i>	0.1375	\$189,078	0.00%	0.0000	
Hempfield SD	1.2340	\$4,345,114	1.30%	0.2583	\$905,422
Highlands SD	1.3000	\$863,360	2.30%	0.6398	\$424,906
Homer-Center SD	4.8000	\$191,404	1.50%	1.8576	\$78,759
Indiana Area SD	5.1300	\$1,280,493	2.80%	3.0009	\$729,516
Iroquois SD	1.1116	\$229,101	1.90%	0.4420	\$88,536
Jenkintown SD	0.9806	\$290,415	1.00%	0.3756	\$108,016
Juniata County SD	2.4526	\$906,186	1.90%	1.1173	\$234,651
Juniata Valley SD	24.0000	\$722,983	7.30%	8.1661	\$243,374
Karns City Area SD					
<i>Armstrong</i>	1.9568	\$79,153	2.60%	1.0258	
<i>Butler</i>	3.4900	\$183,726	1.90%	1.5590	\$103,882
<i>Clarion</i>	0.0000	\$0	0.00%	0.0000	
Kennett Consolidated SD	1.0010	\$1,302,006	2.10%	0.5637	\$1,093,042
Keystone Central SD					
<i>Centre</i>	5.1025	\$177,725	1.50%	0.7278	
<i>Clinton</i>	1.4600	\$2,526,795	2.00%	0.2697	\$470,086
<i>Potter</i>	2.9300	\$19,104	0.00%	0.0000	

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Kutztown Area SD	0.8001	\$548,484	1.10%	0.3194	\$201,579
Lake-Lehman SD					
<i>Luzerne</i>	0.3887	\$419,505	2.00%	0.1884	\$224,061
<i>Wyoming</i>	0.0000	\$0	0.00%	0.0000	
Lampeter-Strasburg SD	0.7463	\$1,299,926	2.20%	0.4275	\$683,709
Lancaster SD	0.9900	\$2,528,976	1.50%	0.3726	\$891,767
Laurel Highlands SD	3.4000	\$3,294,492	5.90%	1.0458	\$939,344
Lebanon SD	6.7200	\$764,691	2.80%	3.5920	\$427,357
Lewisburg Area SD	0.4800	\$613,395	1.20%	0.1790	\$171,122
Ligonier Valley SD	6.5000	\$1,189,028	5.50%	4.4115	\$760,255
Line Mountain SD	10.0000	\$697,120	8.30%	6.7497	\$470,538
Lower Merion SD	0.9021	\$5,793,427	2.10%	0.5107	\$3,786,505
Lower Moreland Township SD	0.9652	\$1,035,435	1.50%	0.4520	\$472,742
Mahanoy Area SD	3.0000	\$189,904	2.40%	1.1272	\$86,137
Manheim Central SD	1.1672	\$1,899,444	1.30%	0.2349	\$365,006
Manheim Township SD	1.3275	\$4,327,104	2.30%	0.4212	\$1,264,121
Marion Center Area SD	5.0900	\$296,640	2.40%	2.6305	\$140,900
Marple Newtown SD	0.4594	\$1,543,704	0.90%	0.1667	\$526,084
Methacton SD	0.7620	\$1,818,355	1.20%	0.3146	\$753,964
Middletown Area SD	0.7410	\$651,606	1.30%	0.2793	\$245,605
Midd-West SD	14.9165	\$2,383,086	4.10%	3.1525	\$503,661
Mifflin County SD	2.4182	\$1,772,531	4.80%	1.4980	\$1,073,317

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Milton Area SD					
<i>Northumberland</i>	1.5300	\$3,049,236	0.40%	0.2410	\$26,378
<i>Union</i>	0.2486	\$81,593	0.00%	0.0000	
Mount Union Area SD					
<i>Huntingdon</i>	11.2814	\$365,023	3.50%	3.1140	\$146,139
<i>Mifflin</i>	3.7200	\$169,617	3.50%	1.0305	
Mt Lebanon SD	1.1200	\$2,334,789	2.20%	0.6111	\$1,274,015
Neshaminy SD	15.5000	\$12,032,977	1.50%	2.5137	\$1,923,016
Norristown Area SD	1.1160	\$3,173,122	1.90%	0.6012	\$1,551,578
North Allegheny SD	1.2900	\$6,019,361	1.50%	0.3258	\$1,315,838
North Hills SD	0.7100	\$1,504,549	1.60%	0.3394	\$722,966
North Penn SD					
<i>Bucks</i>	1.6946	\$8,037	0.00%	0.0000	\$1,749,633
<i>Montgomery</i>	0.6366	\$4,594,397	1.20%	0.2634	
Northern Cambria SD	5.0000	\$269,500	7.30%	3.7780	\$190,689
Northern Lebanon SD	4.6530	\$865,686	3.00%	2.7777	\$456,330
Northwest Area SD	0.2760	\$119,016	0.60%	0.0553	\$27,217
Octorara Area SD					
<i>Chester</i>	2.0472	\$1,310,576	3.30%	1.2580	\$813,157
<i>Lancaster</i>	0.0700	\$349,366	0.00%	0.0000	
Old Forge SD	5.4159	\$265,127	2.70%	3.1201	\$138,800
Palmerton Area SD	4.2000	\$1,257,118	3.00%	1.5874	\$452,166
Palmyra Area SD	3.4000	\$1,163,732	1.30%	1.3263	\$312,956

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Panther Valley SD					
<i>Carbon</i>	2.1400	\$337,199	1.30%	0.7478	\$146,258
<i>Schuylkill</i>	4.3246	\$42,042	5.70%	3.0748	
Parkland SD	1.9700	\$4,624,702	1.90%	0.7900	\$1,854,802
Penn-Delco SD	0.7500	\$1,047,463	1.10%	0.2735	\$363,432
Penns Valley Area SD	1.5218	\$431,148	1.40%	0.6042	\$153,234
Pequea Valley SD	0.7713	\$836,885	2.10%	0.3720	\$428,005
Perkiomen Valley SD	2.3900	\$4,274,813	2.90%	0.9079	\$1,648,198
Peters Township SD	4.4900	\$2,039,083	2.10%	2.1561	\$695,446
Phoenixville Area SD	1.4100	\$2,735,627	3.20%	0.9378	\$1,835,119
Pine-Richland SD	0.9500	\$2,617,299	2.20%	0.5119	\$1,002,561
Pleasant Valley SD	7.1547	\$2,408,950	1.90%	2.9150	\$906,955
Pocono Mountain SD	5.1600	\$4,118,843	1.30%	1.9197	\$1,749,531
Pottsgrove SD	1.8410	\$1,731,515	1.30%	0.4746	\$483,497
Pottstown SD	1.5362	\$1,193,599	1.70%	0.6528	\$507,214
Quaker Valley SD	1.0818	\$1,468,400	2.90%	0.6394	\$867,925
Quakertown Community SD	4.2300	\$1,668,163	1.30%	1.8458	\$727,918
Radnor Township SD	0.6761	\$2,468,942	1.50%	0.3243	\$989,772
Red Lion Area SD	2.1163	\$4,155,395	4.50%	1.0925	\$2,205,945
Ridley SD	1.7190	\$2,720,234	2.40%	0.9181	\$1,567,492
Riverview SD	0.5836	\$235,458	0.20%	0.0631	\$26,531
Salisbury Township SD	3.3042	\$1,441,071	3.90%	1.9347	\$831,964

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Sayre Area SD	2.0000	\$270,769	2.00%	0.9153	\$111,870
Schuylkill Valley SD	0.8000	\$636,555	1.00%	0.2597	\$217,532
Selinsgrove Area SD	3.0067	\$805,483	2.80%	1.7203	\$420,205
Seneca Valley SD	9.3100	\$5,952,021	3.10%	3.6092	\$1,856,391
Shade-Central City SD	2.5000	\$119,897	2.00%	0.7334	\$34,826
Shanksville-Stonycreek SD	1.0400	\$124,250	1.30%	0.4660	\$40,187
Sharon City SD	3.1000	\$269,737	2.10%	1.3882	\$120,790
Sharpsville Area SD	2.0000	\$143,669	0.40%	0.2813	\$17,613
Shenandoah Valley SD	4.0000	\$293,650	5.00%	2.6689	\$168,051
Shenango Area SD	0.5850	\$275,446	2.40%	0.3021	\$106,827
Shikellamy SD	3.5000	\$595,833	1.80%	1.4451	\$249,641
Shippensburg Area SD					
<i>Cumberland</i>	0.2643	\$169,697	0.40%	0.0418	\$49,236
<i>Franklin</i>	0.0000	\$0	0.00%	0.0000	
Slippery Rock Area SD	7.4100	\$1,141,588	3.70%	3.5280	\$457,571
Solanco SD	0.3743	\$626,642	1.40%	0.1573	\$272,665
Somerset Area SD	1.4040	\$524,219	1.40%	0.5745	\$243,654
Souderton Area SD					
<i>Bucks</i>	1.6140	\$134,173	3.40%	0.9936	\$2,633,882
<i>Montgomery</i>	1.6140	\$4,399,586	3.40%	0.9936	
South Fayette Township SD	0.9982	\$957,079	1.40%	0.4134	\$362,554
South Western SD	0.5900	\$1,321,311	1.40%	0.2425	\$445,309

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
South Williamsport Area SD	2.2000	\$770,847	2.40%	0.3657	\$128,167
Southern Columbia Area SD					
<i>Columbia</i>	8.3596	\$804,102	6.80%	2.6834	\$313,076
<i>Northumberland</i>	9.3600	\$627,531	1.80%	1.0426	
Southern Huntingdon County SD	5.2500	\$254,692	2.50%	1.9200	\$93,778
Southern Tioga SD					
<i>Lycoming</i>	0.6557	\$45,143	2.10%	0.3168	\$121,567
<i>Tioga</i>	0.5346	\$339,271	1.30%	0.1928	
Spring Grove Area SD	0.9735	\$1,677,560	2.80%	0.5661	\$862,865
Springfield SD	1.0010	\$1,598,148	1.80%	0.5255	\$889,657
Springfield Township SD	0.8480	\$980,020	1.10%	0.3261	\$396,570
Spring-Ford Area SD					
<i>Chester</i>	0.8810	\$0	1.90%	0.4681	\$1,554,816
<i>Montgomery</i>	0.8810	\$1,148,421	1.90%	0.4681	
State College Area SD	1.2170	\$3,320,035	1.60%	0.5906	\$1,230,742
Stroudsburg Area SD	25.4244	\$10,046,602	0.80%	1.5127	\$594,392
Towanda Area SD	4.2800	\$1,484,374	1.40%	0.6117	\$128,038
Tredyffrin-Easttown SD	0.6154	\$2,983,023	1.50%	0.2984	\$1,415,259
Troy Area SD	19.2600	\$2,917,154	1.30%	0.6982	\$105,498
Tunkhannock Area SD	4.0000	\$1,331,161	3.60%	2.5458	\$675,592

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Twin Valley SD					
<i>Berks</i>	0.6000	\$614,322	1.00%	0.2260	\$356,856
<i>Chester</i>	0.7001	\$544,217	1.20%	0.2990	
Uniontown Area SD	4.8600	\$3,889,029	17.30%	3.3461	\$2,598,874
Unionville-Chadds Ford SD					
<i>Chester</i>	0.7594	\$1,408,110	1.30%	0.3399	\$629,955
<i>Delaware</i>	0.0000	\$0	0.00%	0.0000	
United SD	13.9600	\$610,204	5.90%	6.4146	\$281,885
Upper Adams SD	1.4256	\$1,113,801	1.30%	0.1769	\$145,253
Upper Darby SD	3.0900	\$8,349,700	3.90%	1.3609	\$3,714,132
Upper Dublin SD	1.2336	\$2,346,005	2.50%	0.7225	\$1,562,732
Upper Merion Area SD	0.6900	\$1,314,717	1.00%	0.1870	\$696,397
Upper Moreland Township SD	1.0700	\$1,522,146	2.20%	0.6150	\$886,883
Upper Saint Clair SD	1.6470	\$2,692,943	4.80%	1.2373	\$2,023,059
Valley View SD	7.1000	\$817,581	4.60%	4.7130	\$484,387
Wallenpaupack Area SD					
<i>Pike</i>	5.2875	\$2,447,032	1.70%	1.1427	\$697,363
<i>Wayne</i>	1.0108	\$1,207,812	1.30%	0.1802	
Wallingford-Swarthmore SD	0.8930	\$1,184,571	0.60%	0.2467	\$329,261
Warren County SD	7.9364	\$3,086,064	1.40%	0.7818	\$316,143

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Warrior Run SD					
<i>Montour</i>	0.4413	\$70,659	2.40%	0.2323	
<i>Northumberland</i>	2.3100	\$224,970	2.00%	1.1099	\$132,150
<i>Union</i>	0.4991	\$21,666	3.10%	0.2914	
Warwick SD	0.9000	\$1,637,414	1.70%	0.3271	\$602,073
Washington SD	6.0000	\$374,440	2.20%	2.8884	\$180,258
Wayne Highlands SD	0.7731	\$1,489,822	3.40%	0.5101	\$905,636
West Perry SD	0.4700	\$443,443	2.20%	0.2352	\$275,026
West Shore SD					
<i>Cumberland</i>	0.3000	\$1,161,659	1.60%	0.1470	\$785,669
<i>York</i>	0.3961	\$1,057,140	1.60%	0.1934	
Western Beaver County SD	3.5505	\$233,816	5.40%	2.5113	\$155,447
Whitehall-Coplay SD	1.8800	\$1,263,528	1.40%	0.6749	\$480,033
Wilkinsburg Borough SD	2.0400	\$487,482	2.30%	0.8566	\$236,606
William Penn SD	2.7100	\$2,671,952	4.00%	1.7085	\$1,734,272
Williamsport Area SD	2.3974	\$3,622,383	4.20%	0.6941	\$1,048,877
Wilmington Area SD					
<i>Lawrence</i>	0.3000	\$213,513	0.10%	0.0079	\$26,366
<i>Mercer</i>	3.1575	\$41,690	2.80%	1.7720	
Wilson SD	0.5000	\$1,204,633	0.10%	0.0338	\$81,427

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2012-2013
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Windber Area SD					
<i>Cambria</i>	2.9600	\$12,749	7.10%	2.1941	\$166,880
<i>Somerset</i>	1.9594	\$214,835	8.30%	1.5117	
Wyoming Area SD					
<i>Luzerne</i>	0.5198	\$412,490	1.40%	0.1889	\$174,429
<i>Wyoming</i>	2.1663	\$20,461	0.50%	0.3533	
Wyoming Valley West SD	0.5600	\$1,000,959	1.50%	0.2166	\$386,813
York City SD	5.3165	\$5,191,112	12.30%	4.4774	\$3,958,080

Appendix

SS Act 1 of 2006, as amended by Act 25 of 2011, 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.

(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) and (A.1) 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.

(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, net of state special education payments, was greater than the index. The dollar amount of this exception shall be equal to the portion of the increase that exceeds the index.

Section 333(n)

Treatment of certain required payments.

- (1) 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 estimated payments between the current year and the upcoming year, as determined by the Department under this section, is greater than the index.
- (2) For purposes of this subsection, the following apply:
 - (I) the school district's share of payments as required by 24 Pa CS §8327 for the current year shall be determined by the Department using:
 - (A) the lesser of the school district's total compensation for the current year or the school district's total compensation for the 2011-2012 school year.
 - (B) the employer contribution rate under 24 Pa CS §8328 (relating to actuarial cost method) for the current year.
 - (C) a state retirement subsidy calculated based on the school district's total compensation under clause (A) and the employer contribution rate under clause (B).
 - (II) the school district's share of payments as required by 24 Pa CS §8327 for the upcoming year shall be determined by the Department using all of the following:
 - (A) the lesser of the school district's:
 - (i) estimated total compensation for the upcoming year; or
 - (ii) the school district's total compensation for the 2011-2012 school year.
 - (B) the employer contribution rate under 24 Pa CS §8328 for the upcoming year.
 - (C) a state retirement subsidy calculated based on the school district's total compensation under clause (A) and the employer contribution rate under clause (B).
- (3) The dollar amount to which subsection (F) applies shall be determined as follows:
 - (I) Multiply:
 - (A) the index; by
 - (B) the school district's share of payments for the current year, as determined by the Department under this subsection.
 - (II) Subtract:
 - (A) the product under subparagraph (I); from
 - (B) the amount of increase, as determined by the Department under this subsection, in the school district's share of payments between:
 - (i) the current year; and
 - (ii) the upcoming year.

(4) As used in this subsection, the term "compensation" has the meaning ascribed in 24 Pa CS §8102 (relating to definitions).

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-9 for the data-reporting template for each exception.

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

Does Not Qualify

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

Does Not Qualify

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

Special Education Expenditures
Referendum Exception Worksheet
333(f)(2)(v) as amended by Act 25 of 2011

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

(a.1) Expenditure Function & Description for Special Education (General Fund Only)	Actual Amount for 2009-2010	Actual Amount for 2010-2011
1200 - Special Education Instruction		
less: 1243 - Gifted Support		
Special Education Instruction for Students with Disabilities	\$0.00	\$0.00
(a.2) 2120 - Guidance Services		
2140 - Psychological Services		
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services		
2260 - Instruction and Curriculum Development Services		
2350 - Legal Services		
2420 - Medical Services		
2440 - Nursing Services		
2700 - Student Transportation Services		
Special Education Services for Students with Disabilities	\$0.00	\$0.00
(a.3) Total Special Education Expenditures (a.1 + a.2)	\$0.00	\$0.00
(b) Revenue Function & Description for Special Education (General Fund Only)	Actual Amount for 2009-2010	Actual Amount for 2010-2011
7271 - Special Education Funding for School Aged Pupils		
7272 - Early Intervention		
Total Special Education Revenues	\$0.00	\$0.00
Special Education Expenditures minus Revenues (a.3 - b)	\$0.00	\$0.00
(c) School District's Index for Next Year		
<hr/>		
(d) Index multiplied by 2009-2010 Net Special Education Expenditures:		\$0.00
(e) 2010-2011 Net Expenditures minus 2009-2010 Net Expenditures:		\$0.00
Allowable Exception: Special Education Expenditures (e - d):		Does Not Qualify

Retirement Contributions
Referendum Exception Worksheet
333(n) as amended by Act 25 of 2011

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

Budgeted School District Share of Payments to PSERS		Actual Dollar Value of Estimated Payments for 2011-2012	Actual Dollar Value of Estimated Payments for 2012-2013
(a)	Salary Base - Total		
	Salary Base - Total to use for Referendum Exception	\$0	\$0
(b)	PSERS Employer Contribution Rate	8.65%	12.36%
(c)	Expenditure Object 230 (a x b)	\$0	\$0
(d)	Revenue 7820		
(e)	Percent State (d ÷ c)	0.00%	0.00%
(f)	Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
(g)	Salary Base - Federal		
	Salary Base - Federal to use for Referendum Exception	\$0	\$0
(h)	Expenditure Object 230 - Federal Share of Total (g x b)	\$0	\$0
(i)	Expenditure Object 230 - State Share of Federal (h x e)	\$0	\$0
(j)	Expenditure Object 230 - Local Share (f - i)	\$0	\$0
(k)	School District's Index for 2012-2013		
(l)	Index multiplied by 2011-2012 budgeted school district share of payments to PSERS:		\$0
(m)	2012-2013 net budgeted amount minus 2011-2012 net budgeted amount:		\$0
Allowable Exception: Retirement Contributions (m - l):		Does Not Qualify	