



pennsylvania
DEPARTMENT OF EDUCATION

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

**Report on Referendum Exceptions
For School Year 2013-2014**

Prepared by:
Pennsylvania Department of Education
April 26, 2013

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Intake Division
Pennsylvania Human Relations Commission
Harrisburg Regional Office (717) 787-9784
Pittsburgh Regional Office (412) 565-5395
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Pennsylvania Department of Education
Equal Employment Opportunity Representative
Bureau of Human Resources
11th Floor, 333 Market Street
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Report on Referendum Exceptions For School Year 2013-2014

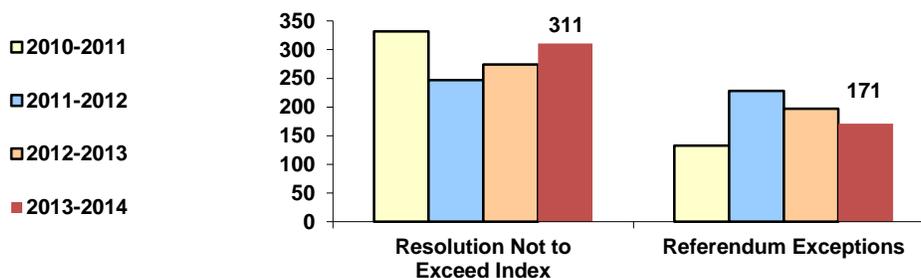
Pursuant to the Taxpayer Relief Act (SS Act 1 of 2006), the Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school district either obtains approval from the voters to increase taxes above the index 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 2013-2014 school year and provides data collected during the Department's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2012, the Department calculated the index for each school district as required by law. The base index of 1.7 percent 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 31 certifying they would not increase taxes above their index or 2) a preliminary budget by February 20. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2013-2014, 311 school districts adopted a resolution certifying that tax rates would not be increased above their index; 186 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	311
School districts submitting preliminary budgets	186
With real estate tax rates over index	171
With real estate tax rates within index	15
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 186 school districts that adopted a preliminary budget, 171 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 15 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 Department or 2) request approval from the electorate by placing a referendum question on the ballot in the election immediately preceding the school year (May 21, 2013).

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 four referendum exceptions.

Using the specific criteria described in Act 1 for each exception, the Department utilizes an electronic, web-based data-reporting system – Referendum Exception System (RES) – for the submission and approval of referendum exceptions. (See the Appendix for the Act 1 language describing the referendum exceptions and for the data-reporting templates maintained by the Department.)

The electronic system automatically calculates a school district’s allowable exceptions based on the parameters in law. Using RES, a school district could determine whether it qualified for an exception and the allowable dollar amount by viewing the calculation results. A school district could only submit exceptions to the Department that it qualified for based on its data.

The referendum exceptions that school districts are able to request from the Department fall into two categories: one calculated using prior-year annual financial report (AFR) data and three others calculated using current and projected budget figures. For the referendum exception based on AFR data, the Department determined that 2011-2012 was the most current year. This exception (Special Education Expenditures) was calculated based on actual increases in expenditures from 2010-2011 to 2011-2012. Data was preloaded into RES by the Department. The other three referendum exceptions were based on increases projected in the 2013-2014 preliminary budget (school construction and mandated pension obligations); for these, school districts entered into RES the 2012-2013 estimated data and 2013-2014 preliminary budget data.

Department Scrutiny of Referendum Exceptions

After school districts submitted referendum exceptions, the Department reviewed the data associated with each exception. Based upon this review, school district business office personnel were contacted to determine if data corrections were necessary. The Department 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 50 school districts.

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

Results of Referendum Exception Review

One hundred seventy-one (171) school districts sought and were granted approval for referendum exceptions.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	89
That do not fully cover proposed tax increase in preliminary budget	<u>82</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	171

Of the 171 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 89 had approved referendum exception amounts sufficient to cover the proposed tax rate increase.
- 82 school districts must either reduce the real estate taxes to the rate increase approved by the Department or must have submitted a referendum question to the County Board of Elections. (See Table 4.)

<u>Preliminary Budget Results and PDE Referendum Exceptions</u>	
School districts submitting preliminary budgets with real estate tax rates over index:	171
With approved exceptions that fully cover proposed tax increase	89
With approved exceptions that do not fully cover proposed tax increase	82

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, the Department 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, the Department approved a tax rate increase based on \$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 Pennsylvania Public School Code of 1949, as amended. 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%
2012-2013	\$159,942,625	\$48,174,306	30.1%		197	105	53.3%

Description of Report Tables

Table 1, "Summary of Referendum Exceptions by Type for School Year 2013-2014," 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, 2012-2013 vs 2013-2014," compares data for each referendum exception approved in 2012-2013 and 2013-2014.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2012-2013 vs 2013-2014," compares data for each referendum exception approved in 2012-2013 and 2013-2014.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2013-2014 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 2013-2014 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 Department's 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 2013-2014
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	169	98.8%	\$83,350,867	68.5%
Special Education Expenditures	75	43.9%	\$32,011,005	26.3%
School Construction Grandfathered Debt	11	6.4%	\$6,347,082	5.2%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	171	100.0%	\$121,708,954	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2012-2013 vs. 2013-2014
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	School Districts Approved	
	<u>2012-2013</u>	<u>2013-2014</u>
Pension Obligations	194	169
Special Education Expenditures	129	75
School Construction Grandfathered Debt	24	11
School Construction Electoral Debt	0	0
Totals	197	171

Table 3
Comparison of Amount of Approved Referendum Exceptions
2012-2013 vs. 2013-2014
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2012-2013</u>	<u>2013-2014</u>		
Pension Obligations	\$78,911,960	\$83,350,867	\$4,438,907	5.6%
Special Education Expenditures	\$66,476,126	\$32,011,005	(\$34,465,121)	(51.8%)
School Construction Grandfathered Debt	\$14,554,539	\$6,347,082	(\$8,207,457)	(56.4%)
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
Totals	\$159,942,625	\$121,708,954	(\$38,233,671)	(23.9%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2013-2014
Based on Preliminary Budget and Referendum Exceptions

School District	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget	Millage Increase Above the Index Allowed as a Result of Approved Exceptions	Expenditures on Preliminary Budget That Exceed Approved Exceptions
Allentown City SD	\$2,698,202	0.6055	0.6055	\$0
Ambridge Area SD	\$294,636	1.1995	1.1544	\$11,077
Antietam SD	\$92,931	0.3800	0.3800	\$0
Armstrong SD				
<i>Armstrong</i>	\$2,170,645	4.1266	1.1195	\$1,576,544
<i>Indiana</i>		13.1156	4.5769	
Avonworth SD	\$182,057	0.2105	0.2105	\$0
Bald Eagle Area SD	\$144,214	0.8834	0.8834	\$0
Bellefonte Area SD	\$123,247	0.2633	0.2633	\$0
Bensalem Township SD	\$918,365	1.5161	1.5161	\$0
Benton Area SD	\$1,614,515	19.6360	1.1835	\$1,517,440
Bethel Park SD	\$603,028	0.2848	0.2848	\$0
Bethlehem Area SD				
<i>Lehigh</i>	\$5,037,806	0.4855	0.1348	\$3,035,353
<i>Northampton</i>		1.8912	0.7902	
Blacklick Valley SD	\$121,216	4.3731	4.3731	\$0
Boyertown Area SD				
<i>Berks</i>	\$293,444	0.2106	0.2106	\$0
<i>Montgomery</i>		0.0500	0.0500	
Brandywine Heights Area SD	\$53,058	0.0938	0.0938	\$0
Brentwood Borough SD	\$1,907,228	5.0079	0.3706	\$1,766,064
Bristol Borough SD	\$225,746	3.1120	3.1120	\$0
Bristol Township SD	\$1,507,459	3.8556	3.0908	\$299,004
Burgettstown Area SD	\$57,484	1.1920	1.1920	\$0
Camp Hill SD	\$11,973	0.0152	0.0152	\$0
Centennial SD	\$1,211,205	2.2869	2.1242	\$86,166
Central Bucks SD	\$2,726,209	1.6024	1.6024	\$0
Central Columbia SD	\$1,378,621	4.9826	0.9822	\$1,106,854
Central Fulton SD	\$243,672	1.5408	0.6439	\$141,837
Central York SD	\$1,081,697	0.3871	0.3772	\$27,604

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Clairton City SD				
<i>Buildings</i>	\$212,529	1.3384	1.3384	\$137,562
<i>Land</i>		3.9359	3.9359	
Coatesville Area SD	\$1,262,188	0.4688	0.4514	\$46,690
Colonial SD	\$880,069	0.2333	0.2333	\$0
Columbia Borough SD	\$240,638	0.7500	0.7205	\$9,451
Conestoga Valley SD	\$300,340	0.1157	0.1157	\$0
Conewago Valley SD	\$626,113	0.2903	0.2834	\$14,867
Cornwall-Lebanon SD	\$601,169	1.5773	1.5773	\$0
Daniel Boone Area SD	\$587,506	0.5873	0.5873	\$0
Danville Area SD				
<i>Montour</i>	\$235,945	0.2753	0.2753	\$0
<i>Northumberland</i>		0.2753	0.2753	
Derry Area SD	\$216,428	1.6620	1.6620	\$0
Derry Township SD	\$534,878	0.2793	0.2793	\$0
East Lycoming SD	\$183,967	0.3873	0.3816	\$2,661
East Pennsboro Area SD	\$200,712	0.1179	0.1179	\$0
Eastern Lancaster County SD	\$636,440	0.3198	0.2128	\$212,862
Eastern Lebanon County SD	\$1,036,336	5.3870	2.3309	\$587,908
Eastern York SD	\$364,947	0.3543	0.3543	\$0
Elizabethtown Area SD	\$309,080	0.2065	0.2065	\$0
Ellwood City Area SD	\$1,137,270	2.6048	0.2554	\$1,025,725
Erie City SD	\$7,997,418	4.2425	0.6616	\$6,750,077
Everett Area SD	\$149,693	0.2426	0.1940	\$29,955
Exeter Township SD	\$1,185,552	0.8977	0.8977	\$0
Fairview SD	\$66,595	0.0953	0.0953	\$0
Fleetwood Area SD	\$1,574,622	1.9792	0.5580	\$1,130,609

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Forest Area SD				
<i>Elk</i>		1.1257	0.5410	
<i>Forest</i>	\$161,294	2.4898	1.3833	\$73,636
<i>Venango</i>		0.3283		
Franklin Regional SD	\$528,473	1.5763	1.4853	\$30,507
Frazier SD	\$438,701	1.7001	1.5174	\$47,127
Freedom Area SD	\$238,170	1.9440	1.9440	\$0
Freeport Area SD				
<i>Armstrong</i>	\$346,667	1.5483	1.2909	\$53,944
<i>Butler</i>		3.6917	3.1353	
Garnet Valley SD	\$505,160	0.2152	0.2152	\$0
Governor Mifflin SD	\$1,022,165	0.6715	0.6715	\$0
Great Valley SD	\$394,806	0.1270	0.1270	\$0
Greencastle-Antrim SD	\$330,023	1.7490	1.7490	\$0
Greenwood SD				
<i>Juniata</i>	\$184,185	1.2569	0.0000	\$118,857
<i>Perry</i>		0.5957	0.2192	
Hamburg Area SD	\$472,929	0.5951	0.4134	\$144,339
Harbor Creek SD	\$80,341	0.0911	0.0911	\$0
Harrisburg City SD	\$11,877,761	8.7500	1.9556	\$9,222,988
Haverford Township SD	\$1,390,940	0.4791	0.4791	\$0
Hempfield SD	\$2,494,096	0.7114	0.2876	\$1,485,538
Homer-Center SD	\$121,501	2.8500	1.1074	\$74,291
Indiana Area SD	\$488,760	1.9996	1.9996	\$0
Jenkintown SD	\$138,615	0.4875	0.4875	\$0
Jersey Shore Area SD				
<i>Clinton</i>	\$378,641	0.3054	0.3054	\$0
<i>Lycoming</i>		0.5474	0.5474	
Jim Thorpe Area SD	\$1,829,205	3.1096	0.4424	\$1,568,924
Juniata Valley SD	\$373,504	6.2663	1.1389	\$305,617

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Kennett Consolidated SD	\$1,083,242	0.5613	0.5613	\$0
Keystone Oaks SD	\$512,926	0.3677	0.1987	\$235,633
Kutztown Area SD	\$505,913	0.8025	0.8025	\$0
Lake-Lehman SD				
<i>Luzerne</i>	\$213,683	0.1747	0.1747	\$0
<i>Wyoming</i>		0.6793	0.6793	
Laurel Highlands SD	\$2,558,092	2.6887	0.2833	\$2,288,529
Lebanon SD	\$473,294	3.9996	2.9649	\$122,437
Lewisburg Area SD	\$1,097,121	1.2004	0.3804	\$749,371
Line Mountain SD	\$232,428	3.3200	1.6728	\$115,311
Lower Merion SD	\$4,701,466	0.6331	0.6315	\$11,577
Lower Moreland Township SD	\$739,970	0.7052	0.3857	\$335,212
Marple Newtown SD	\$1,117,598	0.3535	0.2127	\$445,132
Methacton SD	\$802,699	0.3339	0.3339	\$0
Mid Valley SD	\$281,189	2.3720	2.3720	\$0
Middletown Area SD	\$234,605	0.2659	0.2659	\$0
Midd-West SD	\$413,333	2.5705	2.0918	\$76,967
Mifflin County SD	\$583,437	0.8214	0.8213	\$20
Milton Area SD				
<i>Northumberland</i>	\$3,609	0.0000	0.0000	\$0
<i>Union</i>		0.0166	0.0166	
Morrisville Borough SD	\$854,353	14.5740	14.5740	\$0
Mt Lebanon SD	\$1,865,309	0.7242	0.3468	\$972,013
Muhlenberg SD	\$973,508	0.8148	0.3400	\$567,221
Neshaminy SD	\$8,719,918	11.4160	2.0210	\$7,176,199
New Kensington-Arnold SD	\$316,100	2.6325	1.7035	\$111,543
Newport SD	\$229,359	0.5676	0.5676	\$0
Norristown Area SD	\$3,558,779	1.3825	0.8262	\$1,431,907
North Allegheny SD	\$4,912,268	0.9632	0.3666	\$3,042,430

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North Penn SD				
<i>Bucks</i>	\$3,129,123	2.9126	2.5560	\$432,188
<i>Montgomery</i>		0.4649	0.4006	
Northampton Area SD	\$697,743	0.6570	0.6570	\$0
Northeastern York SD	\$2,747	0.0021	0.0021	\$0
Northern Cambria SD	\$546,728	10.7780	2.0381	\$443,340
Northern Lebanon SD	\$498,607	2.9006	2.9006	\$0
Octorara Area SD				
<i>Chester</i>	\$111,006	0.1602	0.1602	\$0
<i>Lancaster</i>		0.0308	0.0308	
Old Forge SD	\$96,730	2.1263	2.0565	\$3,174
Palmerton Area SD	\$256,768	0.8968	0.5602	\$96,361
Panther Valley SD				
<i>Carbon</i>	\$85,510	0.6266	0.6266	\$0
<i>Schuylkill</i>		0.3640	0.3640	
Parkland SD	\$3,984,939	0.5590	0.3741	\$1,318,000
Penn-Delco SD	\$366,008	0.2751	0.2751	\$0
Penns Manor Area SD	\$64,404	2.4360	2.4360	\$0
Penns Valley Area SD	\$235,292	0.9177	0.7092	\$53,449
Pequea Valley SD	\$574,628	0.4948	0.4948	\$0
Perkiomen Valley SD	\$1,865,428	0.9952	0.5736	\$790,216
Phoenixville Area SD	\$839,939	0.4300	0.3313	\$192,698
Pine-Richland SD	\$995,089	0.4042	0.2348	\$416,812
Pleasant Valley SD	\$1,449,497	4.6217	3.7923	\$260,122
Pottsgrove SD	\$1,150,720	1.1185	0.4853	\$651,363
Quakertown Community SD	\$889,957	2.2444	2.2444	\$0
Ridgway Area SD	\$58,098	0.6350	0.6350	\$0
Ridley SD	\$1,113,257	0.6485	0.5337	\$196,953
Riverview SD	\$199,561	0.3811	0.3811	\$0
Rochester Area SD	\$272,421	4.4157	4.4157	\$0

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Rockwood Area SD	\$176,061	0.8179	0.8179	\$0
Salisbury Township SD	\$378,159	0.2975	0.2135	\$106,654
Schuylkill Valley SD	\$373,781	0.4446	0.4446	\$0
Seneca Valley SD	\$1,725,999	3.3000	2.5570	\$388,575
Shanksville-Stonycreek SD	\$33,857	0.3783	0.3783	\$0
Sharon City SD	\$136,488	1.5545	1.5545	\$0
Shikellamy SD	\$324,678	1.8780	1.7024	\$30,358
Slippery Rock Area SD	\$511,388	3.9196	1.7537	\$282,584
Solanco SD	\$118,126	0.0674	0.0674	\$0
Somerset Area SD	\$357,641	0.8645	0.8645	\$0
Souderton Area SD				
<i>Bucks</i>	\$224,800	0.0841	0.0841	\$0
<i>Montgomery</i>		0.0841	0.0841	
South Eastern SD	\$346,695	0.2757	0.2757	\$0
South Fayette Township SD	\$914,255	23.8310	0.3051	\$567,685
South Western SD	\$979,111	0.5254	0.5254	\$0
South Williamsport Area SD	\$418,482	1.1808	0.3493	\$294,663
Southern Columbia Area SD				
<i>Columbia</i>	\$674,020	3.8176	0.8517	\$511,399
<i>Northumberland</i>		5.9391	1.5630	
Southern Huntingdon County SD	\$60,511	0.6176	0.6176	\$0
Spring Grove Area SD	\$317,846	0.2009	0.2009	\$0
Springfield SD	\$811,898	0.4796	0.4796	\$0
Springfield Township SD	\$322,999	0.2652	0.2652	\$0
Spring-Ford Area SD				
<i>Chester</i>	\$978,089	0.2970	0.2970	\$0
<i>Montgomery</i>		0.2970	0.2970	
State College Area SD	\$955,607	0.4536	0.4536	\$0
Stroudsburg Area SD	\$971,217	2.4881	2.4881	\$0
Susquehanna Township SD	\$364,278	0.2407	0.2407	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2013-2014
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
Troy Area SD	\$2,168,318	14.0758	1.3295	\$1,963,512
Tunkhannock Area SD	\$132,777	0.5018	0.5018	\$0
Twin Valley SD				
<i>Berks</i>	\$920,344	0.6600	0.6600	\$0
<i>Chester</i>		0.7075	0.7075	
Unionville-Chadds Ford SD				
<i>Chester</i>	\$149,254	0.0812	0.0812	\$0
<i>Delaware</i>		0.0000	0.0000	
United SD	\$402,978	9.2013	7.4301	\$77,569
Upper Adams SD	\$1,702,154	2.0898	0.2052	\$1,534,953
Upper Darby SD	\$5,608,109	2.0716	1.4827	\$1,594,154
Upper Dublin SD	\$834,782	0.3857	0.3857	\$0
Upper Merion Area SD	\$1,252,516	0.3327	0.2177	\$432,797
Upper Perkiomen SD				
<i>Berks</i>	\$720,836	0.5428	0.5355	\$9,573
<i>Montgomery</i>		0.5428	0.5355	
Wallenpaupack Area SD				
<i>Pike</i>	\$1,125,730	1.8170	1.6335	\$121,165
<i>Wayne</i>		0.2916	0.2553	
Wallingford-Swarthmore SD	\$155,164	0.1165	0.1165	\$0
Warren County SD	\$318,042	0.7801	0.7801	\$0
Warrior Run SD				
<i>Montour</i>		0.1602	0.1063	
<i>Northumberland</i>	\$201,901	2.0709	1.7321	\$37,147
<i>Union</i>		0.3593		
Warwick SD	\$616,815	0.3301	0.3028	\$51,006
Washington SD	\$116,422	1.8800	1.8800	\$0
Wattsburg Area SD	\$345,411	0.7849	0.2553	\$233,025
Wayne Highlands SD	\$243,278	0.1358	0.1358	\$0
West Allegheny SD	\$440,134	0.2506	0.2506	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2013-2014
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
West Branch Area SD				
<i>Clearfield</i>	\$277,061	7.5820	3.6491	\$143,104
<i>Clinton</i>		0.9181	0.5265	
West Shore SD				
<i>Cumberland</i>	\$1,028,929	0.1819	0.1819	\$0
<i>York</i>		0.2667	0.2667	
Western Beaver County SD	\$60,135	1.0341	1.0341	\$0
Whitehall-Coplay SD	\$1,491,476	0.6371	0.1938	\$1,037,722
Williamsport Area SD	\$3,064,885	2.0209	0.4620	\$2,364,207
Wilmington Area SD				
<i>Lawrence</i>	\$155,579	0.3668	0.3388	\$13,975
<i>Mercer</i>		1.1487	0.9011	
Wilson SD	\$64,937	0.0268	0.0268	\$0
Windber Area SD				
<i>Cambria</i>	\$61,064	1.0918	1.0918	\$0
<i>Somerset</i>		0.5369	0.5369	
Wyalusing Area SD				
<i>Bradford</i>	\$326,604	2.0617	2.0617	\$0
<i>Wyoming</i>		1.5701	1.5701	
Wyoming Area SD				
<i>Luzerne</i>	\$263,631	0.2936	0.2533	\$36,119
<i>Wyoming</i>		0.0000	0.0000	
York City SD	\$869,709	1.0027	1.0027	\$0

Table 5
Referendum Exceptions for School Year 2013-2014
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
Allentown City SD	\$4,718,110	\$1,963,714	\$1,963,567	\$1,318,300	\$1,318,300	\$1,973,431	\$1,436,243
Ambridge Area SD	\$283,559	\$0	\$0	\$0	\$0	\$364,084	\$283,559
Antietam SD	\$112,354	\$0	\$0	\$0	\$0	\$112,354	\$112,354
Armstrong SD	\$594,101	\$0	\$0	\$0	\$0	\$908,153	\$594,101
Avonworth SD	\$223,510	\$0	\$0	\$0	\$0	\$223,510	\$223,510
Bald Eagle Area SD	\$386,517	\$0	\$0	\$204,631	\$204,631	\$181,886	\$181,886
Bellefonte Area SD	\$362,333	\$0	\$0	\$0	\$0	\$362,333	\$362,333
Bensalem Township SD	\$5,220,804	\$1,327,810	\$1,290,599	\$2,756,516	\$2,756,516	\$1,173,689	\$1,173,689
Benton Area SD	\$97,075	\$0	\$0	\$33,680	\$33,680	\$83,589	\$63,395
Bethel Park SD	\$719,699	\$0	\$0	\$0	\$0	\$719,699	\$719,699
Bethlehem Area SD	\$2,002,453	\$37,618	\$124,084	\$63,136	\$63,136	\$1,815,233	\$1,815,233
Blacklick Valley SD	\$337,905	\$0	\$0	\$261,745	\$261,745	\$76,160	\$76,160
Boyertown Area SD	\$1,223,677	\$0	\$0	\$263,053	\$263,053	\$960,624	\$960,624
Brandywine Heights Area SD	\$266,063	\$0	\$0	\$0	\$0	\$266,063	\$266,063
Brentwood Borough SD	\$141,164	\$0	\$0	\$0	\$0	\$224,981	\$141,164
Bristol Borough SD	\$262,465	\$72,991	\$72,991	\$0	\$0	\$189,474	\$189,474
Bristol Township SD	\$1,208,455	\$0	\$0	\$307,090	\$307,090	\$1,328,716	\$901,365
Burgettstown Area SD	\$127,148	\$0	\$0	\$0	\$0	\$187,805	\$127,148
Camp Hill SD	\$321,146	\$0	\$0	\$147,788	\$147,788	\$173,358	\$173,358
Centennial SD	\$1,125,039	\$0	\$0	\$116,334	\$116,334	\$1,008,705	\$1,008,705
Central Bucks SD	\$2,860,664	\$0	\$0	\$0	\$0	\$2,860,664	\$2,860,664
Central Columbia SD	\$271,767	\$0	\$0	\$40,167	\$40,167	\$231,600	\$231,600
Central Fulton SD	\$101,835	\$0	\$0	\$0	\$0	\$122,767	\$101,835
Central York SD	\$1,054,093	\$0	\$0	\$307,878	\$307,878	\$746,215	\$746,215

* 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 2013-2014
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
Clairton City SD	\$74,967	\$0	\$0	\$0	\$0	\$115,249	\$74,967
Coatesville Area SD	\$1,215,498	\$0	\$0	\$0	\$0	\$1,215,498	\$1,215,498
Colonial SD	\$1,045,080	\$0	\$0	\$0	\$0	\$1,045,080	\$1,045,080
Columbia Borough SD	\$231,187	\$0	\$0	\$231,187	\$231,187	\$0	\$0
Conestoga Valley SD	\$523,416	\$0	\$0	\$0	\$0	\$545,461	\$523,416
Conewago Valley SD	\$611,246	\$0	\$0	\$206,359	\$206,359	\$432,642	\$404,887
Cornwall-Lebanon SD	\$632,006	\$0	\$0	\$0	\$0	\$632,006	\$632,006
Daniel Boone Area SD	\$605,290	\$0	\$0	\$152,814	\$152,814	\$538,395	\$452,476
Danville Area SD	\$312,322	\$0	\$0	\$0	\$0	\$312,322	\$312,322
Derry Area SD	\$216,767	\$0	\$0	\$72,676	\$72,676	\$144,091	\$144,091
Derry Township SD	\$1,050,741	\$0	\$0	\$536,673	\$536,673	\$525,337	\$514,068
East Lycoming SD	\$181,306	\$0	\$0	\$0	\$0	\$181,306	\$181,306
East Pennsboro Area SD	\$313,203	\$0	\$0	\$0	\$0	\$313,203	\$313,203
Eastern Lancaster County SD	\$423,578	\$0	\$0	\$52,445	\$52,445	\$371,133	\$371,133
Eastern Lebanon County SD	\$448,428	\$0	\$0	\$163,516	\$163,516	\$284,912	\$284,912
Eastern York SD	\$372,257	\$0	\$0	\$18,485	\$18,485	\$353,772	\$353,772
Elizabethtown Area SD	\$446,941	\$0	\$0	\$0	\$0	\$446,941	\$446,941
Ellwood City Area SD	\$111,545	\$0	\$0	\$0	\$0	\$127,249	\$111,545
Erie City SD	\$1,247,341	\$0	\$0	\$0	\$0	\$1,247,341	\$1,247,341
Everett Area SD	\$119,738	\$0	\$0	\$0	\$0	\$119,738	\$119,738
Exeter Township SD	\$1,676,204	\$289,054	\$288,984	\$762,451	\$762,451	\$624,769	\$624,769
Fairview SD	\$207,520	\$0	\$0	\$0	\$0	\$207,520	\$207,520
Fleetwood Area SD	\$444,013	\$0	\$0	\$108,515	\$130,647	\$313,366	\$313,366
Forest Area SD	\$87,658	\$0	\$0	\$0	\$0	\$87,658	\$87,658

* 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 2013-2014
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
Franklin Regional SD	\$497,966	\$0	\$0	\$0	\$0	\$497,966	\$497,966
Frazier SD	\$391,574	\$0	\$0	\$277,615	\$277,615	\$113,959	\$113,959
Freedom Area SD	\$243,891	\$0	\$0	\$79,571	\$79,571	\$164,320	\$164,320
Freeport Area SD	\$292,723	\$0	\$0	\$77,766	\$77,766	\$214,957	\$214,957
Garnet Valley SD	\$921,880	\$0	\$0	\$0	\$0	\$921,880	\$921,880
Governor Mifflin SD	\$1,460,462	\$0	\$0	\$408,453	\$845,667	\$614,795	\$614,795
Great Valley SD	\$1,092,839	\$0	\$0	\$259,803	\$259,803	\$833,036	\$833,036
Greencastle-Antrim SD	\$341,841	\$0	\$0	\$0	\$0	\$341,841	\$341,841
Greenwood SD	\$65,328	\$0	\$0	\$0	\$0	\$65,328	\$65,328
Hamburg Area SD	\$328,590	\$0	\$0	\$0	\$0	\$328,590	\$328,590
Harbor Creek SD	\$229,108	\$0	\$0	\$0	\$0	\$229,108	\$229,108
Harrisburg City SD	\$2,654,773	\$1,776,700	\$1,776,673	\$440,032	\$373,826	\$504,274	\$504,274
Haverford Township SD	\$1,432,654	\$0	\$0	\$470,706	\$470,706	\$961,948	\$961,948
Hempfield SD	\$1,008,558	\$0	\$0	\$0	\$0	\$1,008,558	\$1,008,558
Homer-Center SD	\$47,210	\$0	\$0	\$0	\$0	\$137,076	\$47,210
Indiana Area SD	\$490,851	\$0	\$0	\$0	\$0	\$490,851	\$490,851
Jenkintown SD	\$217,852	\$0	\$0	\$85,826	\$85,826	\$132,026	\$132,026
Jersey Shore Area SD	\$507,577	\$0	\$0	\$237,273	\$237,273	\$285,031	\$270,304
Jim Thorpe Area SD	\$260,281	\$0	\$0	\$0	\$0	\$260,281	\$260,281
Juniata Valley SD	\$67,887	\$0	\$0	\$117,239	\$0	\$67,887	\$67,887
Kennett Consolidated SD	\$1,267,859	\$0	\$0	\$617,958	\$617,958	\$649,901	\$649,901
Keystone Oaks SD	\$277,293	\$0	\$0	\$0	\$0	\$277,293	\$277,293
Kutztown Area SD	\$548,122	\$0	\$0	\$259,259	\$259,259	\$288,863	\$288,863
Lake-Lehman SD	\$247,393	\$0	\$0	\$0	\$0	\$247,393	\$247,393

* 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 2013-2014
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
Laurel Highlands SD	\$269,563	\$0	\$0	\$0	\$0	\$473,528	\$269,563
Lebanon SD	\$350,857	\$0	\$0	\$158,331	\$158,331	\$192,526	\$192,526
Lewisburg Area SD	\$347,750	\$0	\$0	\$97,965	\$97,965	\$249,785	\$249,785
Line Mountain SD	\$117,117	\$0	\$0	\$0	\$0	\$121,053	\$117,117
Lower Merion SD	\$4,689,889	\$0	\$0	\$2,478,906	\$2,478,906	\$2,210,983	\$2,210,983
Lower Moreland Township SD	\$404,758	\$0	\$0	\$0	\$0	\$404,758	\$404,758
Marple Newtown SD	\$672,466	\$0	\$0	\$0	\$0	\$672,466	\$672,466
Methacton SD	\$933,546	\$0	\$0	\$0	\$0	\$933,546	\$933,546
Mid Valley SD	\$399,594	\$0	\$0	\$129,421	\$195,537	\$204,057	\$204,057
Middletown Area SD	\$281,656	\$0	\$0	\$0	\$0	\$281,656	\$281,656
Midd-West SD	\$336,366	\$0	\$0	\$146,192	\$78,612	\$257,754	\$257,754
Mifflin County SD	\$583,417	\$0	\$0	\$154,226	\$154,226	\$429,191	\$429,191
Milton Area SD	\$191,188	\$0	\$0	\$0	\$0	\$191,188	\$191,188
Morrisville Borough SD	\$927,556	\$0	\$0	\$770,876	\$770,876	\$156,680	\$156,680
Mt Lebanon SD	\$893,296	\$0	\$0	\$0	\$0	\$893,296	\$893,296
Muhlenberg SD	\$406,287	\$0	\$0	\$0	\$0	\$406,287	\$406,287
Neshaminy SD	\$1,543,719	\$0	\$0	\$0	\$0	\$1,543,719	\$1,543,719
New Kensington-Arnold SD	\$204,557	\$0	\$0	\$0	\$0	\$204,557	\$204,557
Newport SD	\$587,406	\$430,328	\$430,174	\$25,891	\$25,891	\$131,341	\$131,341
Norristown Area SD	\$2,126,872	\$0	\$0	\$897,081	\$897,081	\$1,229,791	\$1,229,791
North Allegheny SD	\$1,869,838	\$0	\$0	\$491,440	\$491,440	\$1,378,398	\$1,378,398
North Penn SD	\$2,696,935	\$0	\$0	\$363,336	\$363,336	\$2,333,599	\$2,333,599
Northampton Area SD	\$1,050,071	\$0	\$0	\$311,886	\$311,886	\$738,185	\$738,185
Northeastern York SD	\$400,692	\$0	\$0	\$0	\$0	\$400,692	\$400,692

* 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 2013-2014
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
Northern Cambria SD	\$103,388	\$0	\$0	\$0	\$0	\$103,388	\$103,388
Northern Lebanon SD	\$576,923	\$0	\$0	\$302,351	\$302,351	\$274,572	\$274,572
Octorara Area SD	\$382,122	\$0	\$0	\$0	\$0	\$382,122	\$382,122
Old Forge SD	\$93,556	\$0	\$0	\$0	\$0	\$93,556	\$93,556
Palmerton Area SD	\$160,407	\$0	\$0	\$0	\$0	\$181,185	\$160,407
Panther Valley SD	\$477,890	\$0	\$0	\$623,112	\$376,539	\$146,206	\$101,351
Parkland SD	\$2,666,939	\$0	\$0	\$1,360,020	\$1,360,020	\$1,306,919	\$1,306,919
Penn-Delco SD	\$490,512	\$0	\$0	\$0	\$0	\$490,512	\$490,512
Penns Manor Area SD	\$92,378	\$0	\$0	\$0	\$0	\$92,378	\$92,378
Penns Valley Area SD	\$181,843	\$0	\$0	\$0	\$0	\$181,843	\$181,843
Pequea Valley SD	\$622,482	\$0	\$0	\$377,821	\$377,821	\$244,661	\$244,661
Perkiomen Valley SD	\$1,075,212	\$0	\$0	\$179,432	\$179,432	\$895,780	\$895,780
Phoenixville Area SD	\$647,241	\$0	\$0	\$0	\$0	\$647,241	\$647,241
Pine-Richland SD	\$578,277	\$0	\$0	\$0	\$0	\$578,277	\$578,277
Pleasant Valley SD	\$1,189,375	\$0	\$0	\$493,290	\$241,853	\$947,522	\$947,522
Pottsgrove SD	\$499,357	\$14,250	\$14,250	\$0	\$0	\$485,107	\$485,107
Quakertown Community SD	\$2,125,829	\$0	\$0	\$1,246,924	\$1,246,924	\$878,905	\$878,905
Ridgway Area SD	\$95,231	\$0	\$0	\$0	\$0	\$54,786	\$95,231
Ridley SD	\$916,304	\$0	\$0	\$22,680	\$22,680	\$893,624	\$893,624
Riverview SD	\$299,448	\$0	\$0	\$130,571	\$130,571	\$168,877	\$168,877
Rochester Area SD	\$369,499	\$0	\$0	\$288,866	\$288,866	\$133,658	\$80,633
Rockwood Area SD	\$260,623	\$0	\$0	\$187,923	\$177,522	\$83,101	\$83,101
Salisbury Township SD	\$271,505	\$92,790	\$0	\$0	\$0	\$300,494	\$271,505
Schuylkill Valley SD	\$392,152	\$0	\$0	\$63,649	\$63,649	\$328,503	\$328,503

* 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 2013-2014
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
Seneca Valley SD	\$1,337,424	\$0	\$0	\$395,329	\$395,329	\$942,095	\$942,095
Shanksville-Stonycreek SD	\$58,063	\$0	\$0	\$0	\$0	\$58,063	\$58,063
Sharon City SD	\$178,266	\$33,180	\$33,181	\$0	\$0	\$145,085	\$145,085
Shikellamy SD	\$294,320	\$0	\$0	\$0	\$0	\$294,320	\$294,320
Slippery Rock Area SD	\$228,804	\$0	\$0	\$0	\$0	\$228,804	\$228,804
Solanco SD	\$434,396	\$0	\$0	\$0	\$0	\$434,396	\$434,396
Somerset Area SD	\$392,189	\$0	\$0	\$94,467	\$94,467	\$297,722	\$297,722
Souderton Area SD	\$1,067,607	\$0	\$0	\$77,695	\$77,695	\$989,912	\$989,912
South Eastern SD	\$449,134	\$0	\$0	\$70,533	\$0	\$449,134	\$449,134
South Fayette Township SD	\$346,570	\$0	\$0	\$0	\$0	\$346,570	\$346,570
South Western SD	\$1,001,907	\$0	\$0	\$432,506	\$432,506	\$573,373	\$569,401
South Williamsport Area SD	\$123,819	\$0	\$0	\$0	\$0	\$123,819	\$123,819
Southern Columbia Area SD	\$162,621	\$0	\$0	\$0	\$0	\$162,621	\$162,621
Southern Huntingdon County SD	\$123,988	\$0	\$0	\$0	\$0	\$139,237	\$123,988
Spring Grove Area SD	\$476,534	\$0	\$0	\$0	\$0	\$476,534	\$476,534
Springfield SD	\$1,973,676	\$0	\$0	\$1,354,154	\$1,354,154	\$619,522	\$619,522
Springfield Township SD	\$460,893	\$0	\$0	\$0	\$0	\$460,893	\$460,893
Spring-Ford Area SD	\$1,190,218	\$0	\$0	\$0	\$0	\$1,190,218	\$1,190,218
State College Area SD	\$1,179,715	\$0	\$0	\$0	\$0	\$1,179,715	\$1,179,715
Stroudsburg Area SD	\$1,472,536	\$0	\$0	\$575,855	\$575,855	\$945,500	\$896,681
Susquehanna Township SD	\$396,024	\$0	\$0	\$0	\$0	\$396,024	\$396,024
Troy Area SD	\$204,806	\$0	\$0	\$81,497	\$81,497	\$123,309	\$123,309
Tunkhannock Area SD	\$383,264	\$0	\$0	\$0	\$0	\$383,264	\$383,264
Twin Valley SD	\$1,077,826	\$0	\$0	\$634,046	\$634,046	\$443,780	\$443,780

* 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 2013-2014
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	\$809,825	\$0	\$0	\$0	\$0	\$809,825	\$809,825
United SD	\$325,409	\$0	\$0	\$200,944	\$200,944	\$117,321	\$124,465
Upper Adams SD	\$167,201	\$0	\$0	\$0	\$0	\$167,201	\$167,201
Upper Darby SD	\$4,013,955	\$0	\$0	\$4,102,320	\$2,781,048	\$1,232,907	\$1,232,907
Upper Dublin SD	\$846,117	\$0	\$0	\$0	\$0	\$846,117	\$846,117
Upper Merion Area SD	\$819,719	\$0	\$0	\$0	\$0	\$819,719	\$819,719
Upper Perkiomen SD	\$711,263	\$0	\$0	\$278,431	\$278,431	\$432,832	\$432,832
Wallenpaupack Area SD	\$1,004,565	\$0	\$0	\$819,578	\$403,220	\$601,345	\$601,345
Wallingford-Swarthmore SD	\$688,584	\$0	\$0	\$0	\$0	\$688,584	\$688,584
Warren County SD	\$509,555	\$0	\$0	\$0	\$0	\$509,555	\$509,555
Warrior Run SD	\$164,754	\$0	\$0	\$0	\$0	\$164,754	\$164,754
Warwick SD	\$565,809	\$0	\$0	\$0	\$0	\$565,809	\$565,809
Washington SD	\$175,671	\$0	\$0	\$0	\$0	\$221,140	\$175,671
Wattsburg Area SD	\$112,386	\$0	\$0	\$0	\$0	\$125,215	\$112,386
Wayne Highlands SD	\$522,550	\$0	\$0	\$79,124	\$79,124	\$443,426	\$443,426
West Allegheny SD	\$492,690	\$0	\$0	\$60,172	\$60,172	\$432,518	\$432,518
West Branch Area SD	\$133,957	\$4,272	\$4,271	\$103,162	\$0	\$129,686	\$129,686
West Shore SD	\$1,045,577	\$0	\$0	\$53,575	\$53,575	\$992,002	\$992,002
Western Beaver County SD	\$219,290	\$0	\$0	\$34,259	\$127,370	\$108,010	\$91,920
Whitehall-Coplay SD	\$453,754	\$0	\$0	\$0	\$0	\$453,754	\$453,754
Williamsport Area SD	\$700,678	\$0	\$0	\$0	\$0	\$877,715	\$700,678
Wilmington Area SD	\$141,604	\$0	\$0	\$0	\$0	\$141,604	\$141,604
Wilson SD	\$1,858,288	\$0	\$0	\$1,027,401	\$1,027,401	\$850,519	\$830,887
Windber Area SD	\$61,603	\$0	\$0	\$0	\$0	\$61,603	\$61,603

* 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 2013-2014
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
Wyalusing Area SD	\$348,308	\$348,308	\$348,308	\$0	\$0	\$0	\$0
Wyoming Area SD	\$227,512	\$0	\$0	\$0	\$0	\$248,808	\$227,512
York City SD	\$1,205,141	\$0	\$0	\$829,015	\$829,015	\$376,126	\$376,126

\$121,708,954	\$6,391,015	\$6,347,082	\$34,063,193	\$32,011,005	\$85,871,502	\$83,350,867
171	12	11	78	75	169	169

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

Table 6
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For School Year 2013-2014
Based on Preliminary Budget and Referendum Exceptions

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Allentown City SD	0.6055	\$4,662,047	3.40%	0.6055	\$2,698,202
Ambridge Area SD	1.1995	\$615,108	1.50%	1.1544	\$283,559
Antietam SD	0.3800	\$352,341	1.10%	0.3800	\$92,931
Armstrong SD					
<i>Armstrong</i>	4.1266	\$2,978,854	1.90%	1.1195	\$594,101
<i>Indiana</i>	13.1156	\$84,746	2.70%	4.5769	
Avonworth SD	0.2105	\$1,048,280	1.10%	0.2105	\$182,057
Bald Eagle Area SD	0.8834	\$331,737	1.70%	0.8834	\$144,214
Bellefonte Area SD	0.2633	\$1,056,013	0.60%	0.2633	\$123,247
Bensalem Township SD	1.5161	\$2,479,724	1.00%	1.5161	\$918,365
Benton Area SD	19.6360	\$1,558,694	1.90%	1.1835	\$97,075
Bethel Park SD	0.2848	\$1,978,797	1.20%	0.2848	\$603,028
Bethlehem Area SD					
<i>Lehigh</i>	0.4855	\$1,309,879	0.80%	0.1348	\$2,002,453
<i>Northampton</i>	1.8912	\$6,217,429	1.60%	0.7902	
Blacklick Valley SD	4.3731	\$153,027		4.3731	\$121,216
Boyertown Area SD					
<i>Berks</i>	0.2106	\$779,253	0.90%	0.2106	\$293,444
<i>Montgomery</i>	0.0500	\$1,024,238	0.20%	0.0500	
Brandywine Heights Area SD	0.0938	\$491,294		0.0938	\$53,058
Brentwood Borough SD	5.0079	\$2,499,641	1.20%	0.3706	\$141,164
Bristol Borough SD	3.1120	\$314,734	1.90%	3.1120	\$225,746

Table 6
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Bristol Township SD	3.8556	\$3,690,613	1.50%	3.0908	\$1,208,455
Burgettstown Area SD	1.1920	\$276,704	1.00%	1.1920	\$57,484
Camp Hill SD	0.0152	\$188,179	0.10%	0.0152	\$11,973
Centennial SD	2.2869	\$2,376,376	1.80%	2.1242	\$1,125,039
Central Bucks SD	1.6024	\$6,367,157	1.30%	1.6024	\$2,726,209
Central Columbia SD	4.9826	\$1,815,997	2.20%	0.9822	\$271,767
Central Fulton SD	1.5408	\$283,347	2.10%	0.6439	\$101,835
Central York SD	0.3871	\$1,740,732	2.00%	0.3772	\$1,054,093
Clairton City SD					
<i>Buildings</i>	1.3384	\$127,904	18.30%	1.3384	\$74,967
<i>Land</i>	3.9359	\$151,547	5.00%	3.9359	
Coatesville Area SD	0.4688	\$3,035,715	1.40%	0.4514	\$1,215,498
Colonial SD	0.2333	\$2,199,002	1.20%	0.2333	\$880,069
Columbia Borough SD	0.7500	\$436,840	2.60%	0.7205	\$231,187
Conestoga Valley SD	0.1157	\$1,011,127	0.80%	0.1157	\$300,340
Conewago Valley SD	0.2903	\$1,178,929	2.60%	0.2834	\$611,246
Cornwall-Lebanon SD	1.5773	\$1,768,323	1.50%	1.5773	\$601,169
Daniel Boone Area SD	0.5873	\$1,349,003	1.90%	0.5873	\$587,506
Danville Area SD					
<i>Montour</i>	0.2753	\$433,859	1.90%	0.2753	\$235,945
<i>Northumberland</i>	0.2753	\$103,998	1.90%	0.2753	
Derry Area SD	1.6620	\$448,409	2.10%	1.6620	\$216,428

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Derry Township SD	0.2793	\$1,063,533	1.50%	0.2793	\$534,878
East Lycoming SD	0.3873	\$404,925	3.10%	0.3816	\$181,306
East Pennsboro Area SD	0.1179	\$639,957	1.10%	0.1179	\$200,712
Eastern Lancaster County SD	0.3198	\$1,200,486	1.50%	0.2128	\$423,578
Eastern Lebanon County SD	5.3870	\$1,451,662	2.00%	2.3309	\$448,428
Eastern York SD	0.3543	\$857,002	1.80%	0.3543	\$364,947
Elizabethtown Area SD	0.2065	\$986,088	1.10%	0.2065	\$309,080
Ellwood City Area SD	2.6048	\$1,340,797	1.40%	0.2554	\$111,545
Erie City SD	4.2425	\$8,858,139	3.00%	0.6616	\$1,247,341
Everett Area SD	0.2426	\$298,659	1.80%	0.1940	\$119,738
Exeter Township SD	0.8977	\$1,981,793	2.80%	0.8977	\$1,185,552
Fairview SD	0.0953	\$492,301	0.50%	0.0953	\$66,595
Fleetwood Area SD	1.9792	\$2,088,655	1.80%	0.5580	\$444,013
Forest Area SD					
<i>Elk</i>	1.1257	\$7,207	1.50%	0.5410	
<i>Forest</i>	2.4898	\$210,656	2.00%	1.3833	\$87,658
<i>Venango</i>	0.3283	\$23,201	0.00%		
Franklin Regional SD	1.5763	\$1,335,625	1.60%	1.4853	\$497,966
Frazier SD	1.7001	\$538,824	9.90%	1.5174	\$391,574
Freedom Area SD	1.9440	\$472,415	4.10%	1.9440	\$238,170

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Freeport Area SD					
<i>Armstrong</i>	1.5483	\$255,000	2.30%	1.2909	\$292,723
<i>Butler</i>	3.6917	\$527,068	2.40%	3.1353	
Garnet Valley SD	0.2152	\$2,506,215	0.70%	0.2152	\$505,160
Governor Mifflin SD	0.6715	\$1,750,621		0.6715	\$1,022,165
Great Valley SD	0.1270	\$1,479,070	0.60%	0.1270	\$394,806
Greencastle-Antrim SD	1.7490	\$1,056,591	1.70%	1.7490	\$330,023
Greenwood SD					
<i>Juniata</i>	1.2569	\$33,246	0.00%	0.0000	\$65,328
<i>Perry</i>	0.5957	\$255,758	1.70%	0.2192	
Hamburg Area SD	0.5951	\$871,463	1.50%	0.4134	\$328,590
Harbor Creek SD	0.0911	\$352,141	0.60%	0.0911	\$80,341
Harrisburg City SD	8.7500	\$13,095,561	5.40%	1.9556	\$2,654,773
Haverford Township SD	0.4791	\$2,940,249	1.70%	0.4791	\$1,390,940
Hempfield SD	0.7114	\$3,805,185	1.50%	0.2876	\$1,008,558
Homer-Center SD	2.8500	\$258,735	0.80%	1.1074	\$47,210
Indiana Area SD	1.9996	\$1,095,636	1.90%	1.9996	\$488,760
Jenkintown SD	0.4875	\$200,044	1.30%	0.4875	\$138,615
Jersey Shore Area SD					
<i>Clinton</i>	0.3054	\$118,807	2.60%	0.3054	\$378,641
<i>Lycoming</i>	0.5474	\$548,528	3.30%	0.5474	

Table 6
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For School Year 2013-2014
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Jim Thorpe Area SD	3.1096	\$2,487,328	0.90%	0.4424	\$260,281
Juniata Valley SD	6.2663	\$436,608	2.20%	1.1389	\$67,887
Kennett Consolidated SD	0.5613	\$1,715,183	2.00%	0.5613	\$1,083,242
Keystone Oaks SD	0.3677	\$942,833	1.20%	0.1987	\$277,293
Kutztown Area SD	0.8025	\$832,637	2.70%	0.8025	\$505,913
Lake-Lehman SD					
<i>Luzerne</i>	0.1747	\$448,277	1.80%	0.1747	\$213,683
<i>Wyoming</i>	0.6793	\$15,005	1.20%	0.6793	
Laurel Highlands SD	2.6887	\$2,893,944	1.60%	0.2833	\$269,563
Lebanon SD	3.9996	\$841,794	2.30%	2.9649	\$350,857
Lewisburg Area SD	1.2004	\$714,134	2.20%	0.3804	\$347,750
Line Mountain SD	3.3200	\$350,057	2.20%	1.6728	\$117,117
Lower Merion SD	0.6331	\$8,394,409	2.60%	0.6315	\$4,689,889
Lower Moreland Township SD	0.7052	\$1,341,151	1.20%	0.3857	\$404,758
Marple Newtown SD	0.3535	\$2,134,546	1.20%	0.2127	\$672,466
Methacton SD	0.3339	\$1,970,950	1.20%	0.3339	\$802,699
Mid Valley SD	2.3720	\$536,693	2.50%	2.3720	\$281,189
Middletown Area SD	0.2659	\$705,887	1.20%	0.2659	\$234,605
Midd-West SD	2.5705	\$659,275	3.00%	2.0918	\$336,366
Mifflin County SD	0.8214	\$1,123,731	2.50%	0.8213	\$583,417

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Milton Area SD					
<i>Northumberland</i>	0.0000	\$181,380	0.00%	0.0000	\$3,609
<i>Union</i>	0.0166	\$76,784	0.10%	0.0166	
Morrisville Borough SD	14.5740	\$1,063,149	7.50%	14.5740	\$854,353
Mt. Lebanon SD	0.7242	\$2,826,071	1.50%	0.3468	\$893,296
Muhlenberg SD	0.8148	\$1,396,906	1.20%	0.3400	\$406,287
Neshaminy SD	11.4160	\$10,598,093	1.20%	2.0210	\$1,543,719
New Kensington-Arnold SD	2.6325	\$513,990	2.20%	1.7035	\$204,557
Newport SD	0.5676	\$350,736	4.10%	0.5676	\$229,359
Norristown Area SD	1.3825	\$5,292,654	2.50%	0.8262	\$2,126,872
North Allegheny SD	0.9632	\$7,274,784	2.00%	0.3666	\$1,869,838
North Penn SD					
<i>Bucks</i>	2.9126	\$10,832	2.00%	2.5560	\$2,696,935
<i>Montgomery</i>	0.4649	\$6,158,136	1.70%	0.4006	
Northampton Area SD	0.6570	\$2,116,101	1.40%	0.6570	\$697,743
Northeastern York SD	0.0021	\$2,207,538	0.00%	0.0021	\$2,747
Northern Cambria SD	10.7780	\$620,528	3.50%	2.0381	\$103,388
Northern Lebanon SD	2.9006	\$871,214	3.00%	2.9006	\$498,607
Octorara Area SD					
<i>Chester</i>	0.1602	\$688,118	0.40%	0.1602	\$111,006
<i>Lancaster</i>	0.0308	\$184,409	0.10%	0.0308	
Old Forge SD	2.1263	\$211,567	1.70%	2.0565	\$93,556

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Palmerton Area SD	0.8968	\$650,900	1.00%	0.5602	\$160,407
Panther Valley SD					
<i>Carbon</i>	0.6266	\$280,369	1.10%	0.6266	\$85,510
<i>Schuylkill</i>	0.3640	\$35,022	0.70%	0.3640	
Parkland SD	0.5590	\$5,728,927	2.60%	0.3741	\$2,666,939
Penn-Delco SD	0.2751	\$1,059,305	1.10%	0.2751	\$366,008
Penns Manor Area SD	2.4360	\$171,618	2.30%	2.4360	\$64,404
Penns Valley Area SD	0.9177	\$655,655	1.60%	0.7092	\$181,843
Pequea Valley SD	0.4948	\$951,607	2.80%	0.4948	\$574,628
Perkiomen Valley SD	0.9952	\$3,068,587	1.90%	0.5736	\$1,075,212
Phoenixville Area SD	0.4300	\$1,816,901	1.10%	0.3313	\$647,241
Pine-Richland SD	0.4042	\$1,902,236	1.20%	0.2348	\$578,277
Pleasant Valley SD	4.6217	\$2,832,493	2.50%	3.7923	\$1,189,375
Pottsgrove SD	1.1185	\$2,150,733	1.30%	0.4853	\$499,357
Quakertown Community SD	2.2444	\$1,592,309	1.50%	2.2444	\$889,957
Ridgway Area SD	0.6350	\$125,219	1.80%	0.6350	\$58,098
Ridley SD	0.6485	\$2,639,044	1.30%	0.5337	\$916,304
Riverview SD	0.3811	\$498,566	1.80%	0.3811	\$199,561
Rochester Area SD	4.4157	\$340,350	7.10%	4.4157	\$272,421
Rockwood Area SD	0.8179	\$299,620	3.50%	0.8179	\$176,061
Salisbury Township SD	0.2975	\$734,815	1.20%	0.2135	\$271,505
Schuylkill Valley SD	0.4446	\$815,491	1.60%	0.4446	\$373,781
Seneca Valley SD	3.3000	\$3,832,013	2.20%	2.5570	\$1,337,424

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Shanksville-Stonycreek SD	0.3783	\$100,172	1.10%	0.3783	\$33,857
Sharon City SD	1.5545	\$294,134	2.20%	1.5545	\$136,488
Shikellamy SD	1.8780	\$648,503	2.10%	1.7024	\$294,320
Slippery Rock Area SD	3.9196	\$1,009,389	1.80%	1.7537	\$228,804
Solanco SD	0.0674	\$634,389	0.60%	0.0674	\$118,126
Somerset Area SD	0.8645	\$730,092	2.10%	0.8645	\$357,641
Souderton Area SD					
<i>Bucks</i>	0.0841	\$51,151	0.30%	0.0841	\$224,800
<i>Montgomery</i>	0.0841	\$1,644,814	0.30%	0.0841	
South Eastern SD	0.2757	\$960,449	1.30%	0.2757	\$346,695
South Fayette Township SD	23.8310	\$2,279,618	1.20%	0.3051	\$346,570
South Western SD	0.5254	\$1,915,711	3.00%	0.5254	\$979,111
South Williamsport Area SD	1.1808	\$531,608	2.40%	0.3493	\$123,819
Southern Columbia Area SD					
<i>Columbia</i>	3.8176	\$435,137	2.20%	0.8517	\$162,621
<i>Northumberland</i>	5.9391	\$342,460	2.70%	1.5630	
Southern Huntingdon County SD	0.6176	\$143,730	1.70%	0.6176	\$60,511
Spring Grove Area SD	0.2009	\$1,132,903	1.00%	0.2009	\$317,846
Springfield SD	0.4796	\$1,635,601	1.60%	0.4796	\$811,898
Springfield Township SD	0.2652	\$1,012,660	0.90%	0.2652	\$322,999

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Spring-Ford Area SD					
<i>Chester</i>	0.2970	\$55,258	1.20%	0.2970	\$978,089
<i>Montgomery</i>	0.2970	\$2,380,737	1.20%	0.2970	
State College Area SD	0.4536	\$2,924,416	1.20%	0.4536	\$955,607
Stroudsburg Area SD	2.4881	\$2,367,943	1.50%	2.4881	\$971,217
Susquehanna Township SD	0.2407	\$910,681	1.40%	0.2407	\$364,278
Troy Area SD	14.0758	\$2,370,401	2.70%	1.3295	\$204,806
Tunkhannock Area SD	0.5018	\$436,446	0.70%	0.5018	\$132,777
Twin Valley SD					
<i>Berks</i>	0.6600	\$813,429	2.80%	0.6600	\$920,344
<i>Chester</i>	0.7075	\$733,121	2.80%	0.7075	
Unionville-Chadds Ford SD					
<i>Chester</i>	0.0812	\$791,933	0.30%	0.0812	\$149,254
<i>Delaware</i>	0.0000	\$189,756	0.00%	0.0000	
United SD	9.2013	\$494,152	6.90%	7.4301	\$325,409
Upper Adams SD	2.0898	\$1,819,216	1.40%	0.2052	\$167,201
Upper Darby SD	2.0716	\$7,496,543	4.20%	1.4827	\$4,013,955
Upper Dublin SD	0.3857	\$2,127,545	1.30%	0.3857	\$834,782
Upper Merion Area SD	0.3327	\$3,068,629	1.20%	0.2177	\$819,719
Upper Perkiomen SD					
<i>Berks</i>	0.5428	\$139,845	2.30%	0.5355	\$711,263
<i>Montgomery</i>	0.5428	\$1,369,516	2.30%	0.5355	

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Wallenpaupack Area SD					
<i>Pike</i>	1.8170	\$1,327,441	2.40%	1.6335	\$1,004,565
<i>Wayne</i>	0.2916	\$649,564	1.90%	0.2553	
Wallingford-Swarthmore SD	0.1165	\$1,052,399	0.30%	0.1165	\$155,164
Warren County SD	0.7801	\$863,718	1.50%	0.7801	\$318,042
Warrior Run SD					
<i>Montour</i>	0.1602	\$84,609		0.1063	
<i>Northumberland</i>	2.0709	\$273,561	3.00%	1.7321	\$164,754
<i>Union</i>	0.3593	\$27,551	0.00%		
Warwick SD	0.3301	\$1,341,908	1.60%	0.3028	\$565,809
Washington SD	1.8800	\$351,091		1.8800	\$116,422
Wattsburg Area SD	0.7849	\$526,543	1.40%	0.2553	\$112,386
Wayne Highlands SD	0.1358	\$852,450	0.90%	0.1358	\$243,278
West Allegheny SD	0.2506	\$1,582,020	1.30%	0.2506	\$440,134
West Branch Area SD					
<i>Clearfield</i>	7.5820	\$374,253	3.50%	3.6491	\$133,957
<i>Clinton</i>	0.9181	\$7,779		0.5265	
West Shore SD					
<i>Cumberland</i>	0.1819	\$1,091,109	1.90%	0.1819	\$1,028,929
<i>York</i>	0.2667	\$1,006,307	2.10%	0.2667	
Western Beaver County SD	1.0341	\$146,528	2.10%	1.0341	\$60,135
Whitehall-Coplay SD	0.6371	\$2,203,871	1.30%	0.1938	\$453,754

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2013-2014
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
Williamsport Area SD	2.0209	\$3,591,442	2.70%	0.4620	\$700,678
Wilmington Area SD					
<i>Lawrence</i>	0.3668	\$266,025	2.40%	0.3388	\$141,604
<i>Mercer</i>	1.1487	\$44,912	1.40%	0.9011	
Wilson SD	0.0268	\$1,271,050	0.10%	0.0268	\$64,937
Windber Area SD					
<i>Cambria</i>	1.0918	\$7,552	3.40%	1.0918	\$61,064
<i>Somerset</i>	0.5369	\$128,267	2.80%	0.5369	
Wyalusing Area SD					
<i>Bradford</i>	2.0617	\$511,031	4.80%	2.0617	\$326,604
<i>Wyoming</i>	1.5701	\$62,925	2.70%	1.5701	
Wyoming Area SD					
<i>Luzerne</i>	0.2936	\$414,602	1.80%	0.2533	\$227,512
<i>Wyoming</i>	0.0000	\$20,655	0.00%	0.0000	
York City SD	1.0027	\$1,447,810	2.80%	1.0027	\$869,709

Appendix A

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

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

Bond issue, note or loan and Year Issued					Total
(k) Current Year total principal and interest payments *					\$0
(l) Reimbursable percentage (if applicable)					
(m) Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
(n) Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
(o) Local share attributable to 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)					
(e) Date line a.1 issued (mm/dd/yy)					\$0
(f) Principal for line a.1 as % of Total					
1. Principal incurred for electoral debt					
2. Principal incurred for non-electoral debt					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
(g) Refinanced indebtedness incurred for electoral debt					
1. Principal refinanced on electoral debt					
2. Principal refinanced on non-electoral debt					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred for electoral debt as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
(h) Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
(i) Refinanced indebtedness for electoral debt as % of total minus Principal on indebtedness non-electoral debt as % of total x Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
(j) Percentage assigned to indebtedness incurred for electoral debt ((f.4 + i), maximum 100%; if a.2 = Original, I = 0%)	0.00%	0.00%	0.00%	0.00%	

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

Does Not Qualify

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

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

School District Name

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

2011-2012 Salary Base - Total

2011-2012 Salary Base - Federal

Budgeted School District Share of Payments to PSERS	Actual Dollar Value of Estimated Payments for 2012-2013	Actual Dollar Value of Estimated Payments for 2013-2014
---	---	---

(a) Salary Base - Total	<input type="text"/>	<input type="text"/>
Salary Base - Total to use for Referendum Exception	\$0	\$0
(b) PSERS Employer Contribution Rate	12.36%	16.93%
(c) Expenditure Object 230 (a x b)	\$0	\$0
(d) Revenue 7820	<input type="text"/>	<input type="text"/>
(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	<input type="text"/>	<input type="text"/>
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

School District's Index for 2013-2014

(k) Index multiplied by 2012-2013 budgeted school district share of payments to PSERS: \$0

(l) 2013-2014 net budgeted amount minus 2012-2013 net budgeted amount: \$0

Allowable Retirement Contributions Exception (l - k):

Does Not Qualify