



pennsylvania
DEPARTMENT OF EDUCATION

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

**Report on Referendum Exceptions
For School Year 2014-2015**

Prepared by:
Pennsylvania Department of Education
April 2014

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April 2014

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Intake Division
Pennsylvania Human Relations Commission
Harrisburg Regional Office (717) 787-9784
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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 2014-2015

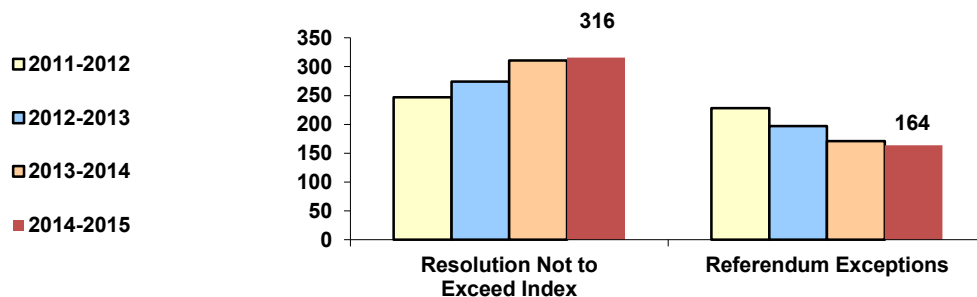
Pursuant to the Taxpayer Relief Act (SS Act 1 of 2006), the Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase unless the school district either obtains approval from the voters to increase taxes above the index 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 2014-2015 school year and provides data collected during the Department's review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2013, the Department calculated the index for each school district as required by law. The base index of 2.1 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 30, 2014, certifying they would not increase taxes above their index or 2) a preliminary budget by February 19. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2014-2015, 316 school districts adopted a resolution certifying that tax rates would not be increased above their index; 181 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	316
School districts submitting preliminary budgets	181
With real estate tax rates over index	165
With real estate tax rates within index	16
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 181 school districts that adopted a preliminary budget, 165 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 16 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 20, 2014).

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, the 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 example of 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 2012-2013 was the most current year. This exception (Special Education Expenditures) was calculated based on actual increases in expenditures from 2011-2012 to 2012-2013. Data was preloaded into RES by the Department. The other three referendum exceptions were based on increases projected in the 2014-2015 preliminary budget (school construction and mandated pension obligations); for these, school districts entered into RES the 2013-2014 estimated data and 2014-2015 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 53 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 sixty-four (164) 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	81
That do not fully cover proposed tax increase in preliminary budget	<u>83</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	164

Of the 164 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 81 had approved referendum exception amounts sufficient to cover the proposed tax rate increase.
- 83 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:	164
With approved exceptions that fully cover proposed tax increase	81
With approved exceptions that do not fully cover proposed tax increase	83

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.

Budget Year	Amount of Referendum Exceptions			Number of School Districts		
	Approved	Used	Percent	Approved	Used	Percent
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%
2013-2014	\$121,708,954	\$30,484,314	25.0%	171	93	54.4%
2014-2015	\$121,097,346			164		

Description of Report Tables

Table 1, "Summary of Referendum Exceptions by Type for School Year 2014-2015," 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, 2013-2014 vs 2014-2015," compares data for each referendum exception approved in 2013-2014 and 2014-2015.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2013-2014 vs 2014-2015," compares data for each referendum exception approved in 2013-2014 and 2014-2015.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2014-2015 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 2014-2015 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, then Programs O-R, then Property Tax Relief, then Referendum Exceptions, and finally Report on Referendum Exceptions.

Table 1
Summary of Referendum Exceptions by Type
For School Year 2014-2015
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	163	99.4%	\$74,110,491	61.2%
Special Education Expenditures	104	63.4%	\$43,535,145	36.0%
School Construction Grandfathered Debt	7	4.3%	\$3,451,710	2.8%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	164	100.0%	\$121,097,346	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2013-2014 vs. 2014-2015
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	School Districts Approved	
	<u>2013-2014</u>	<u>2014-2015</u>
Pension Obligations	169	163
Special Education Expenditures	75	104
School Construction Grandfathered Debt	11	7
School Construction Electoral Debt	0	0
Totals	171	164

Table 3
Comparison of Amount of Approved Referendum Exceptions
2013-2014 vs. 2014-2015
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2013-2014</u>	<u>2014-2015</u>		
Pension Obligations	\$83,350,867	\$74,110,491	(\$9,240,376)	(11.1%)
Special Education Expenditures	\$32,011,005	\$43,535,145	\$11,524,140	36.0%
School Construction Grandfathered Debt	\$6,347,082	\$3,451,710	(\$2,895,372)	(45.6%)
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
Totals	\$121,708,954	\$121,097,346	(\$611,608)	(0.5%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2014-2015
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
Abington SD	\$2,285,340	0.6762	0.6762	\$0
Allentown City SD	\$4,660,707	1.0044	0.4592	\$2,529,841
Annville-Cleona SD	\$273,944	0.3447	0.3447	\$0
Antietam SD	\$73,658	0.2978	0.2978	\$0
Armstrong SD				
<i>Armstrong</i>	\$257,206	0.4897	0.4612	\$14,924
<i>Indiana</i>		0.0000	0.0000	
Avonworth SD	\$528,005	0.5983	0.5983	\$0
Bald Eagle Area SD	\$88,961	0.5341	0.5341	\$0
Bellefonte Area SD	\$189,919	0.4047	0.4047	\$0
Bellwood-Antis SD	\$201,668	4.3000	3.3530	\$44,415
Bensalem Township SD	\$941,491	1.5877	1.5877	\$0
Benton Area SD	\$123,390	1.5044	1.5044	\$0
Bethel Park SD	\$1,020,060	0.4392	0.2897	\$347,213
Bethlehem Area SD				
<i>Lehigh</i>	\$11,849,433	0.9894	0.0817	\$8,154,075
<i>Northampton</i>		4.4985	1.5571	
Blue Mountain SD	\$882,572	1.9000	1.1613	\$343,123
Boyertown Area SD				
<i>Berks</i>	\$619,198	0.3923	0.3923	\$0
<i>Montgomery</i>		0.1428	0.1428	
Brandywine Heights Area SD	\$306,212	0.5427	0.4325	\$62,170
Brentwood Borough SD	\$2,897,929	7.8202	1.2774	\$2,424,549
Brockway Area SD				
<i>Elk</i>	\$1,026,476	8.4947	0.4916	\$924,077
<i>Jefferson</i>		7.1212	0.7391	
Brookville Area SD	\$800,527	3.4684	0.6599	\$648,210
Burgettstown Area SD	\$26,661	0.5490	0.5490	\$0
Camp Hill SD	\$250,135	0.3210	0.2661	\$42,779

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Centennial SD	\$1,286,278	2.4412	2.4412	\$0
Central Bucks SD	\$3,290,149	1.9212	1.9212	\$0
Central Columbia SD	\$936,816	3.3804	1.0893	\$634,929
Central York SD	\$1,033,334	0.3683	0.2444	\$347,554
Chartiers-Houston SD	\$465,228	7.2915	6.0290	\$80,552
Cheltenham Township SD	\$939,878	0.5489	0.5048	\$75,349
Colonial SD	\$813,001	0.2172	0.2172	\$0
Columbia Borough SD	\$738,517	2.2998	1.4643	\$268,271
Conestoga Valley SD	\$763,103	0.2910	0.2910	\$0
Conewago Valley SD	\$3,642,568	1.7012	0.1758	\$3,266,142
Cornwall-Lebanon SD	\$795,971	0.2760	0.2760	\$0
Dallas SD	\$378,497	0.2529	0.2529	\$0
Delaware Valley SD	\$709,466	1.7507	1.7507	\$0
Derry Area SD	\$148,429	1.1350	1.1350	\$0
Derry Township SD	\$418,665	0.2177	0.2177	\$0
Dubois Area SD				
<i>Clearfield</i>	\$3,102,268	14.8060	3.7643	\$2,384,928
<i>Jefferson</i>		3.8201	0.2188	
East Lycoming SD	\$120,821	0.2506	0.2506	\$0
East Penn SD	\$1,949,433	0.3988	0.3843	\$70,851
East Pennsboro Area SD	\$277,510	0.1625	0.1625	\$0
Eastern Lancaster County SD	\$439,588	0.2189	0.2189	\$0
Eastern Lebanon County SD	\$1,218,400	0.7512	0.3143	\$708,613
Easton Area SD	\$1,827,146	1.2145	0.7423	\$710,372
Elizabethtown Area SD	\$359,608	0.2370	0.2370	\$0
Ellwood City Area SD	\$118,300	0.2757	0.2757	\$0
Everett Area SD	\$165,573	0.2738	0.1913	\$49,880
Exeter Township SD	\$527,761	0.3960	0.3960	\$0
Fairview SD	\$68,353	0.0783	0.0783	\$0

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Fleetwood Area SD	\$1,438,478	1.7722	1.0957	\$549,049
Forest Area SD				
<i>Elk</i>		1.7318	1.7318	
<i>Forest</i>	\$79,312	0.9365	0.9365	\$0
<i>Venango</i>		0.4428	0.4428	
Frazier SD	\$540,471	2.0707	0.4377	\$426,219
Freeport Area SD				
<i>Armstrong</i>	\$293,683	0.7544	0.3271	\$93,211
<i>Butler</i>		3.7340	2.7553	
Governor Mifflin SD	\$1,174,446	0.7675	0.7675	\$0
Greencastle-Antrim SD	\$1,536,872	8.2000	1.7680	\$1,205,468
Greenwood SD				
<i>Juniata</i>	\$177,261	3.7301	3.7301	\$0
<i>Perry</i>		0.5223	0.5223	
Hamburg Area SD	\$749,285	0.9391	0.9391	\$0
Harbor Creek SD	\$238,452	0.2694	0.2694	\$0
Haverford Township SD	\$1,209,856	0.4111	0.4111	\$0
Hempfield SD	\$1,975,476	0.5610	0.5610	\$0
Homer-Center SD	\$136,983	3.2320	3.2320	\$0
Jefferson-Morgan SD	\$145,652	1.0186	0.6399	\$54,147
Jenkintown SD	\$134,957	0.4800	0.4800	\$0
Jim Thorpe Area SD	\$540,474	0.9076	0.8638	\$26,050
Juniata Valley SD	\$193,148	3.3042	0.7604	\$148,694
Kennett Consolidated SD	\$219,201	0.1134	0.1134	\$0
Kutztown Area SD	\$269,644	0.4200	0.4190	\$584
Lancaster SD	\$3,142,001	1.2703	0.8540	\$1,029,508
Lebanon SD	\$570,129	0.6744	0.6744	\$0

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Leechburg Area SD				
<i>Armstrong</i>	\$35,046	0.5760	0.5760	\$0
<i>Westmoreland</i>		0.2132	0.2132	
Line Mountain SD	\$231,735	3.2800	1.3790	\$134,308
Lower Merion SD	\$3,678,931	0.4892	0.4892	\$0
Lower Moreland Township SD	\$373,740	0.3557	0.3557	\$0
Marple Newtown SD	\$1,008,603	0.3143	0.1977	\$373,989
Methacton SD	\$2,083,770	0.8661	0.6720	\$466,917
Mid Valley SD	\$199,990	1.6786	1.5058	\$20,581
Middletown Area SD	\$240,450	0.2703	0.2703	\$0
Mifflin County SD	\$1,123,326	1.5758	1.5757	\$32
Millcreek Township SD	\$230,452	0.0633	0.0633	\$0
Moon Area SD	\$662,838	0.2934	0.2865	\$15,538
Morrisville Borough SD	\$792,085	13.5141	3.0448	\$613,622
Mount Pleasant Area SD	\$544,914	3.6964	3.6964	\$0
Mt Lebanon SD	\$1,302,664	0.5152	0.3334	\$459,652
Nazareth Area SD	\$548,616	0.5992	0.5992	\$0
Neshaminy SD	\$9,223,620	12.1080	2.9597	\$6,968,945
New Brighton Area SD	\$140,496	1.6028	0.7985	\$70,495
New Kensington-Arnold SD	\$319,678	2.7779	2.7779	\$0
Newport SD	\$92,121	0.2290	0.2290	\$0
Norristown Area SD	\$3,013,633	1.1542	0.4369	\$1,872,732
North Allegheny SD	\$6,747,927	1.2992	0.3678	\$4,837,418
North Penn SD				
<i>Bucks</i>	\$880,638	0.9616	0.9616	\$0
<i>Montgomery</i>		0.1279	0.1279	
Northampton Area SD	\$507,728	0.4773	0.4773	\$0
Northern Bedford County SD	\$56,068	0.1588	0.1230	\$11,784
Northern Cambria SD	\$487,740	9.5770	1.6569	\$403,354

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Northern Lebanon SD	\$269,245	0.1967	0.1967	\$0
Northern Tioga SD	\$508,847	1.0747	0.6203	\$215,147
Northgate SD	\$269,923	0.6292	0.4328	\$84,218
Northwest Area SD	\$101,494	0.2075	0.2075	\$0
Old Forge SD	\$195,856	4.5000	4.5000	\$0
Palmerton Area SD	\$459,862	1.6000	0.5544	\$300,505
Palmyra Area SD	\$413,811	0.2178	0.2137	\$7,603
Panther Valley SD				
<i>Carbon</i>	\$312,017	2.4449	2.4449	\$0
<i>Schuylkill</i>		0.0500	0.0500	
Pennridge SD	\$10,740,507	18.1844	1.8874	\$9,625,703
Penns Manor Area SD	\$269,972	10.1657	9.3381	\$21,978
Penns Valley Area SD	\$177,919	0.6900	0.6593	\$7,914
Perkiomen Valley SD	\$2,178,464	1.1560	1.1034	\$99,018
Peters Township SD	\$998,963	3.0000	3.0000	\$0
Phoenixville Area SD	\$1,062,696	0.5386	0.5386	\$0
Pine-Richland SD	\$702,723	0.2881	0.2881	\$0
Pleasant Valley SD	\$1,076,095	3.4306	3.4262	\$1,366
Portage Area SD	\$18,435	0.5275	0.5275	\$0
Pottsgrove SD	\$785,620	0.7629	0.4254	\$347,456
Quaker Valley SD	\$422,075	0.2455	0.2455	\$0
Riverview SD	\$268	0.0005	0.0005	\$0
Rochester Area SD	\$258,082	4.0780	1.4625	\$165,524
Saint Clair Area SD	\$1,534,818	14.2810	1.0169	\$1,425,526
Salisbury Township SD	\$926,150	0.7247	0.5646	\$204,521
Seneca Valley SD	\$2,420,826	4.5323	2.4108	\$1,133,115
Shanksville-Stonycreek SD	\$44,288	0.5087	0.5087	\$0
Shikellamy SD	\$664,756	3.8200	3.6035	\$37,669
Slippery Rock Area SD	\$406,778	3.0838	3.0838	\$0

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Somerset Area SD	\$326,415	0.7825	0.7825	\$0
Souderton Area SD				
<i>Bucks</i>	\$1,160,935	0.4324	0.4324	\$0
<i>Montgomery</i>		0.4324	0.4324	
South Fayette Township SD	\$323,849	0.2793	0.1715	\$124,953
South Western SD	\$624,487	0.3290	0.3290	\$0
South Williamsport Area SD	\$563,902	1.5830	0.4263	\$412,041
Southeast Delco SD	\$465,660	0.5220	0.2525	\$240,399
Southern Columbia Area SD				
<i>Columbia</i>	\$870,914	6.1886	1.3095	\$744,053
<i>Northumberland</i>		5.2528	0.0000	
Southern Huntingdon County SD	\$325,031	3.3240	2.8051	\$50,740
Southern Tioga SD				
<i>Lycoming</i>	\$726,579	1.0446	0.2556	\$503,576
<i>Tioga</i>		1.2352	0.3879	
Spring Cove SD	\$342,535	4.5298	4.5298	\$0
Springfield SD	\$510,017	0.2995	0.2995	\$0
Springfield Township SD	\$725,421	0.5956	0.5956	\$0
Spring-Ford Area SD				
<i>Chester</i>	\$2,018,148	0.6057	0.5375	\$162,868
<i>Montgomery</i>		0.5847	0.5375	
Stroudsburg Area SD	\$2,899,926	7.4013	2.9962	\$1,730,677
Tredyffrin-Easttown SD	\$1,015,486	0.2156	0.2156	\$0
Troy Area SD	\$1,522,773	9.7688	1.6391	\$1,267,254
Tuscarora SD	\$840,116	5.7122	2.8346	\$423,220
Twin Valley SD				
<i>Berks</i>	\$854,599	0.4626	0.4626	\$0
<i>Chester</i>		0.8244	0.8244	

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2014-2015
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
Unionville-Chadds Ford SD				
<i>Chester</i>	\$1,100,643	0.4985	0.4985	\$0
<i>Delaware</i>		0.3341	0.3341	
United SD	\$139,340	3.2146	3.1988	\$685
Upper Adams SD	\$1,993,089	2.4458	0.7913	\$1,348,188
Upper Darby SD	\$2,382,549	0.8824	0.8824	\$0
Upper Dublin SD	\$1,542,411	0.7124	0.7124	\$0
Upper Saint Clair SD	\$1,414,710	0.7054	0.3426	\$727,450
Valley View SD	\$435,315	3.9565	3.9565	\$0
Wallenpaupack Area SD				
<i>Pike</i>	\$1,348,215	1.9997	1.0818	\$608,219
<i>Wayne</i>		0.4208	0.2373	
Warren County SD	\$208,379	0.5097	0.5097	\$0
Warrior Run SD				
<i>Montour</i>		0.2216	0.2216	
<i>Northumberland</i>	\$33,947	0.0262	0.0262	\$0
<i>Union</i>		0.0000	0.0000	
Washington SD	\$71,895	1.1430	1.1430	\$0
Wattsburg Area SD	\$157,440	0.2915	0.2915	\$0
Wayne Highlands SD	\$795,885	0.4431	0.4431	\$0
West Branch Area SD				
<i>Clearfield</i>	\$254,753	6.9829	6.9829	\$0
<i>Clinton</i>		0.7878	0.7878	
West Chester Area SD				
<i>Chester</i>	\$4,674,403	0.6269	0.2719	\$2,669,257
<i>Delaware</i>		0.0840	0.0000	
West Mifflin Area SD	\$2,357,593	2.3192	0.4385	\$1,901,824
West York Area SD	\$961,547	0.6606	0.5415	\$173,301
Western Beaver County SD	\$33,006	0.5300	0.5300	\$0

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2014-2015
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
Western Wayne SD	\$842,232	0.6018	0.6018	\$0
Whitehall-Coplay SD	\$1,442,719	0.6132	0.3298	\$666,601
Williamsport Area SD	\$1,884,516	1.2382	0.1477	\$1,659,658
Wilmington Area SD				
<i>Lawrence</i>	\$204,365	0.5340	0.4351	\$37,832
<i>Mercer</i>		0.0000	0.0000	
Wilson SD	\$122,223	0.0500	0.0500	\$0
Windber Area SD				
<i>Cambria</i>	\$306,613	3.6317	3.3137	\$21,192
<i>Somerset</i>		2.7464	2.5588	
Wyalusing Area SD				
<i>Bradford</i>	\$182,025	1.2132	1.0629	\$22,544
<i>Wyoming</i>		0.0000	0.0000	
York Suburban SD	\$476,013	0.2777	0.2725	\$8,752

Table 5
Referendum Exceptions for School Year 2014-2015
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
Abington SD	\$2,638,939	\$0	\$0	\$1,253,278	\$1,253,278	\$1,385,661	\$1,385,661
Allentown City SD	\$2,130,866	\$1,002,440	\$1,002,440	\$0	\$0	\$1,128,426	\$1,128,426
Annaville-Cleona SD	\$359,844	\$0	\$0	\$190,811	\$190,811	\$169,033	\$169,033
Antietam SD	\$308,446	\$0	\$0	\$234,083	\$234,083	\$74,363	\$74,363
Armstrong SD	\$242,282	\$0	\$0	\$0	\$0	\$242,282	\$242,282
Avonworth SD	\$569,725	\$0	\$0	\$358,796	\$358,796	\$210,929	\$210,929
Bald Eagle Area SD	\$457,818	\$0	\$0	\$241,063	\$241,063	\$216,755	\$216,755
Bellefonte Area SD	\$436,345	\$0	\$0	\$150,121	\$150,121	\$288,209	\$286,224
Bellwood-Antis SD	\$157,253	\$0	\$0	\$13,386	\$13,386	\$149,945	\$143,867
Bensalem Township SD	\$2,660,986	\$1,187,755	\$1,566,636	\$0	\$0	\$1,094,350	\$1,094,350
Benton Area SD	\$267,874	\$0	\$0	\$331,326	\$206,235	\$61,056	\$61,639
Bethel Park SD	\$672,847	\$0	\$0	\$0	\$0	\$672,847	\$672,847
Bethlehem Area SD	\$3,695,358	\$0	\$0	\$2,261,154	\$1,998,302	\$1,697,056	\$1,697,056
Blue Mountain SD	\$539,449	\$0	\$0	\$367,107	\$228,084	\$315,379	\$311,365
Boyertown Area SD	\$898,085	\$0	\$0	\$0	\$0	\$898,085	\$898,085
Brandywine Heights Area SD	\$244,042	\$0	\$0	\$0	\$0	\$244,042	\$244,042
Brentwood Borough SD	\$473,380	\$0	\$0	\$437,886	\$437,886	\$35,494	\$35,494
Brockway Area SD	\$102,399	\$0	\$0	\$0	\$0	\$95,982	\$102,399
Brookville Area SD	\$152,317	\$0	\$0	\$5,599	\$5,599	\$128,706	\$146,718
Burgettstown Area SD	\$142,804	\$0	\$0	\$0	\$0	\$142,804	\$142,804
Camp Hill SD	\$207,356	\$0	\$0	\$46,449	\$46,449	\$160,907	\$160,907
Centennial SD	\$2,057,316	\$0	\$0	\$1,105,390	\$1,105,390	\$951,926	\$951,926
Central Bucks SD	\$4,029,897	\$0	\$0	\$1,330,254	\$1,330,254	\$2,699,643	\$2,699,643
Central Columbia SD	\$301,887	\$0	\$0	\$301,887	\$301,887	\$0	\$0

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

Table 5
Referendum Exceptions for School Year 2014-2015
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 York SD	\$685,780	\$0	\$0	\$0	\$0	\$685,780	\$685,780
Chartiers-Houston SD	\$384,676	\$0	\$0	\$266,623	\$266,623	\$126,495	\$118,053
Cheltenham Township SD	\$864,529	\$0	\$0	\$0	\$0	\$864,529	\$864,529
Colonial SD	\$983,749	\$0	\$0	\$0	\$0	\$986,256	\$983,749
Columbia Borough SD	\$470,246	\$0	\$0	\$352,779	\$352,779	\$134,952	\$117,467
Conestoga Valley SD	\$770,464	\$0	\$0	\$276,508	\$276,508	\$493,956	\$493,956
Conewago Valley SD	\$376,426	\$0	\$0	\$0	\$0	\$376,426	\$376,426
Cornwall-Lebanon SD	\$1,513,749	\$0	\$0	\$920,406	\$920,406	\$593,343	\$593,343
Dallas SD	\$422,815	\$0	\$0	\$144,427	\$144,427	\$278,388	\$278,388
Delaware Valley SD	\$779,984	\$0	\$0	\$285,507	\$285,507	\$494,477	\$494,477
Derry Area SD	\$149,921	\$0	\$0	\$78,928	\$78,928	\$70,993	\$70,993
Derry Township SD	\$521,839	\$0	\$0	\$36,707	\$36,707	\$485,132	\$485,132
Dubois Area SD	\$717,340	\$0	\$0	\$331,671	\$331,671	\$412,839	\$385,669
East Lycoming SD	\$261,435	\$0	\$0	\$68,446	\$68,446	\$192,989	\$192,989
East Penn SD	\$1,878,582	\$0	\$0	\$882,995	\$882,995	\$995,587	\$995,587
East Pennsboro Area SD	\$292,813	\$0	\$0	\$0	\$0	\$292,813	\$292,813
Eastern Lancaster County SD	\$1,312,008	\$0	\$0	\$961,767	\$961,767	\$350,241	\$350,241
Eastern Lebanon County SD	\$509,787	\$0	\$0	\$241,953	\$241,953	\$267,834	\$267,834
Easton Area SD	\$1,116,774	\$0	\$0	\$0	\$0	\$1,323,619	\$1,116,774
Elizabethtown Area SD	\$557,915	\$0	\$0	\$67,528	\$67,528	\$490,387	\$490,387
Ellwood City Area SD	\$205,722	\$0	\$0	\$85,339	\$85,339	\$120,383	\$120,383
Everett Area SD	\$115,693	\$0	\$0	\$0	\$0	\$115,693	\$115,693
Exeter Township SD	\$558,017	\$0	\$0	\$0	\$0	\$558,017	\$558,017
Fairview SD	\$332,786	\$0	\$0	\$138,518	\$138,518	\$194,268	\$194,268

* 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 2014-2015
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
Fleetwood Area SD	\$889,429	\$0	\$0	\$803,480	\$598,090	\$291,339	\$291,339
Forest Area SD	\$82,724	\$0	\$0	\$0	\$0	\$82,724	\$82,724
Frazier SD	\$114,252	\$9,753	\$9,753	\$0	\$0	\$129,874	\$104,499
Freeport Area SD	\$200,472	\$0	\$0	\$0	\$0	\$224,080	\$200,472
Governor Mifflin SD	\$1,239,754	\$0	\$0	\$663,566	\$663,566	\$641,286	\$576,188
Greencastle-Antrim SD	\$331,404	\$0	\$0	\$10,805	\$10,805	\$320,599	\$320,599
Greenwood SD	\$194,531	\$0	\$0	\$131,342	\$131,342	\$63,189	\$63,189
Hamburg Area SD	\$792,534	\$0	\$0	\$533,098	\$533,098	\$259,436	\$259,436
Harbor Creek SD	\$435,899	\$0	\$0	\$241,607	\$241,607	\$194,292	\$194,292
Haverford Township SD	\$2,408,453	\$0	\$0	\$1,500,650	\$1,500,650	\$907,803	\$907,803
Hempfield SD	\$2,059,216	\$0	\$0	\$1,111,113	\$1,111,113	\$948,103	\$948,103
Homer-Center SD	\$318,470	\$0	\$0	\$196,243	\$235,661	\$82,809	\$82,809
Jefferson-Morgan SD	\$91,505	\$0	\$0	\$0	\$0	\$109,510	\$91,505
Jenkintown SD	\$390,371	\$0	\$0	\$265,778	\$265,778	\$124,593	\$124,593
Jim Thorpe Area SD	\$514,424	\$0	\$0	\$276,333	\$276,333	\$244,678	\$238,091
Juniata Valley SD	\$44,454	\$0	\$0	\$0	\$0	\$44,454	\$44,454
Kennett Consolidated SD	\$631,852	\$0	\$0	\$0	\$0	\$631,852	\$631,852
Kutztown Area SD	\$269,060	\$0	\$0	\$0	\$0	\$269,060	\$269,060
Lancaster SD	\$2,112,493	\$0	\$0	\$688,652	\$43,635	\$2,068,858	\$2,068,858
Lebanon SD	\$675,371	\$0	\$0	\$1,015,226	\$585,498	\$89,873	\$89,873
Leechburg Area SD	\$76,980	\$0	\$0	\$0	\$0	\$76,980	\$76,980
Line Mountain SD	\$97,427	\$0	\$0	\$0	\$0	\$97,427	\$97,427
Lower Merion SD	\$3,678,994	\$0	\$0	\$1,592,463	\$1,592,463	\$2,086,531	\$2,086,531
Lower Moreland Township SD	\$381,974	\$0	\$0	\$0	\$0	\$381,974	\$381,974

* 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 2014-2015
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
Marple Newtown SD	\$634,614	\$0	\$0	\$0	\$0	\$634,614	\$634,614
Methacton SD	\$1,616,853	\$0	\$0	\$735,857	\$735,857	\$880,996	\$880,996
Mid Valley SD	\$179,409	\$0	\$0	\$0	\$0	\$179,409	\$179,409
Middletown Area SD	\$302,944	\$0	\$0	\$0	\$0	\$302,944	\$302,944
Mifflin County SD	\$1,123,294	\$0	\$0	\$857,143	\$857,143	\$266,151	\$266,151
Millcreek Township SD	\$1,115,862	\$0	\$0	\$295,874	\$295,874	\$819,988	\$819,988
Moon Area SD	\$647,300	\$0	\$0	\$199,013	\$145,518	\$501,782	\$501,782
Morrisville Borough SD	\$178,463	\$0	\$0	\$22,332	\$22,332	\$156,131	\$156,131
Mount Pleasant Area SD	\$557,344	\$0	\$0	\$314,563	\$378,407	\$178,937	\$178,937
Mt Lebanon SD	\$843,012	\$0	\$0	\$0	\$0	\$843,012	\$843,012
Nazareth Area SD	\$605,121	\$0	\$0	\$0	\$0	\$605,121	\$605,121
Neshaminy SD	\$2,254,675	\$0	\$0	\$797,850	\$797,850	\$1,456,825	\$1,456,825
New Brighton Area SD	\$70,001	\$0	\$0	\$0	\$0	\$70,001	\$70,001
New Kensington-Arnold SD	\$353,172	\$0	\$0	\$259,199	\$259,199	\$93,973	\$93,973
Newport SD	\$107,989	\$0	\$0	\$0	\$0	\$112,003	\$107,989
Norristown Area SD	\$1,140,901	\$0	\$0	\$0	\$0	\$1,140,901	\$1,140,901
North Allegheny SD	\$1,910,509	\$0	\$0	\$609,697	\$609,697	\$1,300,812	\$1,300,812
North Penn SD	\$2,565,062	\$0	\$0	\$394,912	\$394,912	\$2,202,242	\$2,170,150
Northampton Area SD	\$691,045	\$0	\$0	\$0	\$0	\$691,045	\$691,045
Northern Bedford County SD	\$44,284	\$0	\$0	\$0	\$0	\$44,284	\$44,284
Northern Cambria SD	\$84,386	\$0	\$0	\$0	\$0	\$126,053	\$84,386
Northern Lebanon SD	\$554,315	\$0	\$0	\$278,691	\$278,691	\$275,624	\$275,624
Northern Tioga SD	\$293,700	\$0	\$0	\$131,132	\$131,132	\$221,538	\$162,568
Northgate SD	\$185,705	\$0	\$0	\$0	\$0	\$211,131	\$185,705

* 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 2014-2015
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
Northwest Area SD	\$144,148	\$0	\$0	\$0	\$0	\$128,567	\$144,148
Old Forge SD	\$286,270	\$0	\$0	\$383,307	\$203,252	\$83,018	\$83,018
Palmerton Area SD	\$159,357	\$0	\$0	\$0	\$0	\$159,357	\$159,357
Palmyra Area SD	\$406,208	\$0	\$0	\$64,642	\$64,642	\$341,566	\$341,566
Panther Valley SD	\$382,007	\$0	\$0	\$303,900	\$303,900	\$78,107	\$78,107
Pennridge SD	\$1,114,804	\$0	\$0	\$0	\$0	\$1,114,804	\$1,114,804
Penns Manor Area SD	\$247,994	\$78,112	\$77,734	\$73,150	\$73,150	\$97,110	\$97,110
Penns Valley Area SD	\$170,005	\$0	\$0	\$0	\$0	\$170,005	\$170,005
Perkiomen Valley SD	\$2,079,446	\$335,044	\$334,175	\$826,133	\$906,695	\$838,576	\$838,576
Peters Township SD	\$1,231,866	\$0	\$0	\$693,020	\$693,020	\$538,846	\$538,846
Phoenixville Area SD	\$1,385,040	\$0	\$0	\$774,229	\$774,229	\$610,811	\$610,811
Pine-Richland SD	\$1,364,992	\$0	\$0	\$823,641	\$823,641	\$541,351	\$541,351
Pleasant Valley SD	\$1,074,729	\$0	\$0	\$187,649	\$186,240	\$888,489	\$888,489
Portage Area SD	\$89,546	\$0	\$0	\$0	\$0	\$89,546	\$89,546
Pottsgrove SD	\$438,164	\$0	\$0	\$0	\$0	\$438,164	\$438,164
Quaker Valley SD	\$446,530	\$0	\$0	\$104,144	\$104,144	\$342,386	\$342,386
Riverview SD	\$422,069	\$0	\$0	\$263,522	\$263,522	\$158,547	\$158,547
Rochester Area SD	\$92,558	\$6,145	\$6,145	\$0	\$0	\$86,413	\$86,413
Saint Clair Area SD	\$109,292	\$0	\$0	\$74,324	\$74,324	\$34,968	\$34,968
Salisbury Township SD	\$721,629	\$0	\$0	\$457,625	\$457,625	\$264,004	\$264,004
Seneca Valley SD	\$1,287,711	\$0	\$0	\$391,018	\$391,018	\$896,693	\$896,693
Shanksville-Stonycreek SD	\$49,110	\$0	\$0	\$0	\$0	\$49,110	\$49,110
Shikellamy SD	\$627,087	\$0	\$0	\$357,684	\$357,684	\$269,403	\$269,403
Slippery Rock Area SD	\$546,873	\$0	\$0	\$292,181	\$292,181	\$313,968	\$254,692

* 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 2014-2015
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
Somerset Area SD	\$360,380	\$0	\$0	\$80,871	\$80,871	\$279,509	\$279,509
Souderton Area SD	\$1,160,986	\$0	\$0	\$0	\$0	\$1,160,986	\$1,160,986
South Fayette Township SD	\$198,896	\$0	\$0	\$0	\$0	\$323,575	\$198,896
South Western SD	\$857,473	\$0	\$0	\$131,854	\$322,904	\$534,569	\$534,569
South Williamsport Area SD	\$151,861	\$0	\$0	\$37,057	\$37,057	\$114,804	\$114,804
Southeast Delco SD	\$225,261	\$0	\$0	\$0	\$0	\$225,261	\$225,261
Southern Columbia Area SD	\$126,861	\$0	\$0	\$0	\$0	\$126,861	\$126,861
Southern Huntingdon County SD	\$274,291	\$0	\$0	\$201,904	\$201,904	\$119,956	\$72,387
Southern Tioga SD	\$223,003	\$0	\$0	\$0	\$0	\$239,966	\$223,003
Spring Cove SD	\$595,942	\$166,275	\$454,827	\$0	\$0	\$141,115	\$141,115
Springfield SD	\$584,648	\$0	\$0	\$0	\$0	\$584,648	\$584,648
Springfield Township SD	\$1,024,061	\$0	\$0	\$585,417	\$585,417	\$454,718	\$438,644
Spring-Ford Area SD	\$1,855,280	\$0	\$0	\$732,058	\$732,058	\$1,123,222	\$1,123,222
Stroudsburg Area SD	\$1,169,249	\$0	\$0	\$377,918	\$377,918	\$791,331	\$791,331
Tredyffrin-Easttown SD	\$1,133,911	\$0	\$0	\$0	\$0	\$1,180,258	\$1,133,911
Troy Area SD	\$255,519	\$0	\$0	\$113,055	\$113,055	\$142,464	\$142,464
Tuscarora SD	\$416,896	\$0	\$0	\$189,881	\$189,881	\$227,015	\$227,015
Twin Valley SD	\$1,141,871	\$0	\$0	\$724,693	\$724,693	\$417,178	\$417,178
Unionville-Chadds Ford SD	\$1,528,277	\$0	\$0	\$802,399	\$802,399	\$756,102	\$725,878
United SD	\$138,655	\$0	\$0	\$38,264	\$38,264	\$100,391	\$100,391
Upper Adams SD	\$644,901	\$0	\$0	\$478,900	\$478,900	\$168,004	\$166,001
Upper Darby SD	\$2,463,436	\$0	\$0	\$1,349,238	\$1,349,238	\$1,114,198	\$1,114,198
Upper Dublin SD	\$1,947,290	\$0	\$0	\$1,696,796	\$1,148,798	\$798,492	\$798,492
Upper Saint Clair SD	\$687,260	\$0	\$0	\$98,533	\$98,533	\$588,727	\$588,727

* 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 2014-2015
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
Valley View SD	\$500,544	\$0	\$0	\$281,697	\$281,697	\$218,847	\$218,847
Wallenpaupack Area SD	\$739,996	\$0	\$0	\$172,498	\$172,498	\$567,498	\$567,498
Warren County SD	\$472,383	\$0	\$0	\$475,761	\$0	\$472,383	\$472,383
Warrior Run SD	\$153,616	\$0	\$0	\$0	\$0	\$153,616	\$153,616
Washington SD	\$138,249	\$0	\$0	\$0	\$0	\$138,249	\$138,249
Wattsburg Area SD	\$292,484	\$0	\$0	\$123,642	\$123,642	\$293,423	\$168,842
Wayne Highlands SD	\$958,988	\$0	\$0	\$540,523	\$540,523	\$418,465	\$418,465
West Branch Area SD	\$695,480	\$0	\$0	\$441,982	\$598,023	\$131,984	\$97,457
West Chester Area SD	\$2,005,146	\$0	\$0	\$254,165	\$254,165	\$1,750,981	\$1,750,981
West Mifflin Area SD	\$455,769	\$3,349,044	\$0	\$232,516	\$232,516	\$230,965	\$223,253
West York Area SD	\$788,246	\$0	\$0	\$482,302	\$482,302	\$305,944	\$305,944
Western Beaver County SD	\$121,049	\$0	\$0	\$39,042	\$39,042	\$82,007	\$82,007
Western Wayne SD	\$928,383	\$0	\$0	\$1,110,117	\$624,075	\$304,308	\$304,308
Whitehall-Coplay SD	\$776,118	\$0	\$0	\$430,475	\$430,475	\$351,674	\$345,643
Williamsport Area SD	\$224,858	\$0	\$0	\$0	\$0	\$224,858	\$224,858
Wilmington Area SD	\$166,533	\$0	\$0	\$67,212	\$67,212	\$99,321	\$99,321
Wilson SD	\$1,101,130	\$0	\$0	\$323,300	\$323,300	\$777,830	\$777,830
Windber Area SD	\$285,421	\$0	\$0	\$202,332	\$176,541	\$108,880	\$108,880
Wyalusing Area SD	\$159,481	\$0	\$0	\$0	\$0	\$193,215	\$159,481
York Suburban SD	\$467,261	\$0	\$0	\$0	\$0	\$467,261	\$467,261
	\$121,097,346	\$6,134,568	\$3,451,710	\$46,581,882	\$43,535,145	\$75,194,986	\$74,110,491
	164	8	7	105	104	163	163

* 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 2014-2015
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Abington SD	0.6762	\$4,259,954	2.30%	0.6762	\$2,285,340
Allentown City SD	1.0044	\$9,901,796	2.40%	0.4592	\$2,130,866
Annville-Cleona SD	0.3447	\$532,141	2.50%	0.3447	\$273,944
Antietam SD	0.2978	\$327,825	0.80%	0.2978	\$73,658
Armstrong SD					
<i>Armstrong</i>	0.4897	\$1,910,413	0.80%	0.4612	\$242,282
<i>Indiana</i>	0.0000	\$48,753	0.00%	0.0000	
Avonworth SD	0.5983	\$553,879	3.20%	0.5983	\$528,005
Bald Eagle Area SD	0.5341	\$366,035	1.00%	0.5341	\$88,961
Bellefonte Area SD	0.4047	\$1,010,892	0.80%	0.4047	\$189,919
Bellwood-Antis SD	4.3000	\$383,824	3.20%	3.3530	\$157,253
Bensalem Township SD	1.5877	\$2,408,802	1.10%	1.5877	\$941,491
Benton Area SD	1.5044	\$229,490	3.10%	1.5044	\$123,390
Bethel Park SD	0.4392	\$2,343,281	1.30%	0.2897	\$672,847
Bethlehem Area SD					
<i>Lehigh</i>	0.9894	\$2,964,767	0.50%	0.0817	\$3,695,358
<i>Northampton</i>	4.4985	\$14,126,957	2.90%	1.5571	
Blue Mountain SD	1.9000	\$1,202,795	3.00%	1.1613	\$539,449
Boyertown Area SD					
<i>Berks</i>	0.3923	\$1,144,709	1.70%	0.3923	\$619,198
<i>Montgomery</i>	0.1428	\$1,480,665	0.60%	0.1428	
Brandywine Heights Area SD	0.5427	\$734,865	1.30%	0.4325	\$244,042

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Brentwood Borough SD	7.8202	\$3,081,976	3.80%	1.2774	\$473,380
Brockway Area SD					
<i>Elk</i>	8.4947	\$99,378	1.70%	0.4916	\$102,399
<i>Jefferson</i>	7.1212	\$980,169	3.10%	0.7391	
Brookville Area SD	3.4684	\$980,330	2.10%	0.6599	\$152,317
Burgettstown Area SD	0.5490	\$234,383	0.40%	0.5490	\$26,661
Camp Hill SD	0.3210	\$502,140	1.90%	0.2661	\$207,356
Centennial SD	2.4412	\$2,834,513	2.00%	2.4412	\$1,286,278
Central Bucks SD	1.9212	\$8,864,122	1.50%	1.9212	\$3,290,149
Central Columbia SD	3.3804	\$1,242,452	2.50%	1.0893	\$301,887
Central York SD	0.3683	\$2,608,562	1.30%	0.2444	\$685,780
Chartiers-Houston SD	7.2915	\$689,745	5.00%	6.0290	\$384,676
Cheltenham Township SD	0.5489	\$1,979,505	1.20%	0.5048	\$864,529
Colonial SD	0.2172	\$2,040,534	1.10%	0.2172	\$813,001
Columbia Borough SD	2.2998	\$1,010,892	4.80%	1.4643	\$470,246
Conestoga Valley SD	0.2910	\$1,646,259	1.90%	0.2910	\$763,103
Conewago Valley SD	1.7012	\$4,353,313	1.40%	0.1758	\$376,426
Cornwall-Lebanon SD	0.2760	\$2,035,334	1.90%	0.2760	\$795,971
Dallas SD	0.2529	\$859,201	2.00%	0.2529	\$378,497
Delaware Valley SD	1.7507	\$1,886,149	1.60%	1.7507	\$709,466
Derry Area SD	1.1350	\$488,760	1.40%	1.1350	\$148,429
Derry Township SD	0.2177	\$1,522,672	1.20%	0.2177	\$418,665

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Dubois Area SD					
<i>Clearfield</i>	14.8060	\$3,194,729	3.70%	3.7643	\$717,340
<i>Jefferson</i>	3.8201	\$534,246	0.70%	0.2188	
East Lycoming SD	0.2506	\$375,131	2.00%	0.2506	\$120,821
East Penn SD	0.3988	\$4,264,956	2.30%	0.3843	\$1,878,582
East Pennsboro Area SD	0.1625	\$791,210	1.40%	0.1625	\$277,510
Eastern Lancaster County SD	0.2189	\$1,222,673	1.50%	0.2189	\$439,588
Eastern Lebanon County SD	0.7512	\$1,693,579	2.20%	0.3143	\$509,787
Easton Area SD	1.2145	\$4,556,483	1.30%	0.7423	\$1,116,774
Elizabethtown Area SD	0.2370	\$1,377,254	1.30%	0.2370	\$359,608
Ellwood City Area SD	0.2757	\$323,837	1.70%	0.2757	\$118,300
Everett Area SD	0.2738	\$330,024	1.80%	0.1913	\$115,693
Exeter Township SD	0.3960	\$1,716,536	1.20%	0.3960	\$527,761
Fairview SD	0.0783	\$484,711	0.50%	0.0783	\$68,353
Fleetwood Area SD	1.7722	\$2,234,304	3.40%	1.0957	\$889,429
Forest Area SD					
<i>Elk</i>	1.7318	\$9,626	4.30%	1.7318	
<i>Forest</i>	0.9365	\$263,994	1.30%	0.9365	\$79,312
<i>Venango</i>	0.4428	\$31,774	3.20%	0.4428	
Frazier SD	2.0707	\$661,522	2.60%	0.4377	\$114,252

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Freeport Area SD					
<i>Armstrong</i>	0.7544	\$247,168	0.60%	0.3271	\$200,472
<i>Butler</i>	3.7340	\$523,295	2.10%	2.7553	
Governor Mifflin SD	0.7675	\$2,142,310	2.90%	0.7675	\$1,174,446
Greencastle-Antrim SD	8.2000	\$2,487,805	1.60%	1.7680	\$331,404
Greenwood SD					
<i>Juniata</i>	3.7301	\$35,336	3.80%	3.7301	\$177,261
<i>Perry</i>	0.5223	\$272,820	3.90%	0.5223	
Hamburg Area SD	0.9391	\$1,355,791	3.40%	0.9391	\$749,285
Harbor Creek SD	0.2694	\$640,451	1.80%	0.2694	\$238,452
Haverford Township SD	0.4111	\$4,038,329	1.40%	0.4111	\$1,209,856
Hempfield SD	0.5610	\$3,720,546	2.80%	0.5610	\$1,975,476
Homer-Center SD	3.2320	\$329,643	2.40%	3.2320	\$136,983
Jefferson-Morgan SD	1.0186	\$365,529	2.50%	0.6399	\$91,505
Jenkintown SD	0.4800	\$229,640	1.30%	0.4800	\$134,957
Jim Thorpe Area SD	0.9076	\$1,255,265	1.80%	0.8638	\$514,424
Juniata Valley SD	3.3042	\$221,897	1.50%	0.7604	\$44,454
Kennett Consolidated SD	0.1134	\$1,418,557	0.40%	0.1134	\$219,201
Kutztown Area SD	0.4200	\$750,517	1.40%	0.4190	\$269,060
Lancaster SD	1.2703	\$5,434,790	3.10%	0.8540	\$2,112,493
Lebanon SD	0.6744	\$1,125,057	3.50%	0.6744	\$570,129

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Leechburg Area SD					
<i>Armstrong</i>	0.5760	\$192,119	0.90%	0.5760	\$35,046
<i>Westmoreland</i>	0.2132	\$55,320	0.20%	0.2132	
Line Mountain SD	3.2800	\$380,103	1.80%	1.3790	\$97,427
Lower Merion SD	0.4892	\$8,505,830	1.90%	0.4892	\$3,678,931
Lower Moreland Township SD	0.3557	\$1,155,074	1.10%	0.3557	\$373,740
Marple Newtown SD	0.3143	\$2,683,266	1.10%	0.1977	\$634,614
Methacton SD	0.8661	\$3,786,912	2.30%	0.6720	\$1,616,853
Mid Valley SD	1.6786	\$560,298	1.50%	1.5058	\$179,409
Middletown Area SD	0.2703	\$764,227	1.20%	0.2703	\$240,450
Mifflin County SD	1.5758	\$1,864,540	4.70%	1.5757	\$1,123,294
Millcreek Township SD	0.0633	\$1,841,984	0.50%	0.0633	\$230,452
Moon Area SD	0.2934	\$2,447,642	1.50%	0.2865	\$647,300
Morrisville Borough SD	13.5141	\$1,056,297	1.50%	3.0448	\$178,463
Mount Pleasant Area SD	3.6964	\$954,335	4.30%	3.6964	\$544,914
Mt Lebanon SD	0.5152	\$3,374,459	1.40%	0.3334	\$843,012
Nazareth Area SD	0.5992	\$2,194,975	1.20%	0.5992	\$548,616
Neshaminy SD	12.1080	\$11,451,410	1.80%	2.9597	\$2,254,675
New Brighton Area SD	1.6028	\$244,390	1.40%	0.7985	\$70,001
New Kensington-Arnold SD	2.7779	\$536,410	3.30%	2.7779	\$319,678
Newport SD	0.2290	\$227,194	1.60%	0.2290	\$92,121
Norristown Area SD	1.1542	\$5,091,288	1.30%	0.4369	\$1,140,901

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North Allegheny SD	1.2992	\$10,794,962	1.90%	0.3678	\$1,910,509
North Penn SD					
<i>Bucks</i>	0.9616	\$10,900	0.80%	0.9616	\$880,638
<i>Montgomery</i>	0.1279	\$6,237,284	0.50%	0.1279	
Northampton Area SD	0.4773	\$1,875,723	1.00%	0.4773	\$507,728
Northern Bedford County SD	0.1588	\$107,188	1.60%	0.1230	\$44,284
Northern Cambria SD	9.5770	\$573,824	2.90%	1.6569	\$84,386
Northern Lebanon SD	0.1967	\$591,107	1.60%	0.1967	\$269,245
Northern Tioga SD	1.0747	\$767,562	3.60%	0.6203	\$293,700
Northgate SD	0.6292	\$554,644	1.70%	0.4328	\$185,705
Northwest Area SD	0.2075	\$237,570	2.10%	0.2075	\$101,494
Old Forge SD	4.5000	\$334,803	3.60%	4.5000	\$195,856
Palmerton Area SD	1.6000	\$929,220	1.00%	0.5544	\$159,357
Palmyra Area SD	0.2178	\$1,139,878	1.60%	0.2137	\$406,208
Panther Valley SD					
<i>Carbon</i>	2.4449	\$532,095	4.10%	2.4449	\$312,017
<i>Schuylkill</i>	0.0500	\$63,239	0.10%	0.0500	
Pennridge SD	18.1844	\$12,625,736	1.30%	1.8874	\$1,114,804
Penns Manor Area SD	10.1657	\$371,252	7.70%	9.3381	\$247,994
Penns Valley Area SD	0.6900	\$559,420	1.50%	0.6593	\$170,005
Perkiomen Valley SD	1.1560	\$4,002,760	3.50%	1.1034	\$2,079,446
Peters Township SD	3.0000	\$2,132,798	2.80%	3.0000	\$998,963

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Phoenixville Area SD	0.5386	\$3,101,081	1.80%	0.5386	\$1,062,696
Pine-Richland SD	0.2881	\$2,611,840	1.40%	0.2881	\$702,723
Pleasant Valley SD	3.4306	\$2,411,165	2.20%	3.4262	\$1,074,729
Portage Area SD	0.5275	\$72,357	1.10%	0.5275	\$18,435
Pottsgrove SD	0.7629	\$1,809,015	1.10%	0.4254	\$438,164
Quaker Valley SD	0.2455	\$1,033,267	1.40%	0.2455	\$422,075
Riverview SD	0.0005	\$510,804	0.00%	0.0005	\$268
Rochester Area SD	4.0780	\$388,643	2.20%	1.4625	\$92,558
Saint Clair Area SD	14.2810	\$1,640,789	2.20%	1.0169	\$109,292
Salisbury Township SD	0.7247	\$1,496,180	3.10%	0.5646	\$721,629
Seneca Valley SD	4.5323	\$4,664,711	2.00%	2.4108	\$1,287,711
Shanksville-Stonycreek SD	0.5087	\$125,834	1.40%	0.5087	\$44,288
Shikellamy SD	3.8200	\$1,063,959	4.10%	3.6035	\$627,087
Slippery Rock Area SD	3.0838	\$769,066	3.30%	3.0838	\$406,778
Somerset Area SD	0.7825	\$811,403	1.90%	0.7825	\$326,415
Souderton Area SD					
<i>Bucks</i>	0.4324	\$105,028	1.50%	0.4324	\$1,160,935
<i>Montgomery</i>	0.4324	\$3,197,922	1.50%	0.4324	
South Fayette Township SD	0.2793	\$2,044,244	0.70%	0.1715	\$198,896
South Western SD	0.3290	\$2,015,555	1.80%	0.3290	\$624,487
South Williamsport Area SD	1.5830	\$712,447	2.70%	0.4263	\$151,861
Southeast Delco SD	0.5220	\$1,438,007	0.60%	0.2525	\$225,261

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Southern Columbia Area SD					
<i>Columbia</i>	6.1886	\$711,384	2.90%	1.3095	\$126,861
<i>Northumberland</i>	5.2528	\$506,601	0.00%	0.0000	
Southern Huntingdon County SD	3.3240	\$419,493	7.10%	2.8051	\$274,291
Southern Tioga SD					
<i>Lycoming</i>	1.0446	\$126,115	1.60%	0.2556	\$223,003
<i>Tioga</i>	1.2352	\$995,255	2.30%	0.3879	
Spring Cove SD	4.5298	\$692,434	3.80%	4.5298	\$342,535
Springfield SD	0.2995	\$1,851,659	1.00%	0.2995	\$510,017
Springfield Township SD	0.5956	\$1,473,394	1.90%	0.5956	\$725,421
Spring-Ford Area SD					
<i>Chester</i>	0.6057	\$89,537	2.00%	0.5375	\$1,855,280
<i>Montgomery</i>	0.5847	\$2,581,392	2.00%	0.5375	
Stroudsburg Area SD	7.4013	\$4,423,566	1.80%	2.9962	\$1,169,249
Tredyffrin-Easttown SD	0.2156	\$3,650,481	1.10%	0.2156	\$1,015,486
Troy Area SD	9.7688	\$1,730,884	3.40%	1.6391	\$255,519
Tuscarora SD	5.7122	\$1,337,970	2.40%	2.8346	\$416,896
Twin Valley SD					
<i>Berks</i>	0.4626	\$1,018,147	1.90%	0.4626	\$854,599
<i>Chester</i>	0.8244	\$943,499	3.00%	0.8244	

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Unionville-Chadds Ford SD					
<i>Chester</i>	0.4985	\$2,430,751	1.90%	0.4985	\$1,100,643
<i>Delaware</i>	0.3341	\$576,431	1.50%	0.3341	
United SD	3.2146	\$267,754	3.00%	3.1988	\$138,655
Upper Adams SD	2.4458	\$2,340,109	5.20%	0.7913	\$644,901
Upper Darby SD	0.8824	\$5,272,804	2.50%	0.8824	\$2,382,549
Upper Dublin SD	0.7124	\$2,916,100	2.30%	0.7124	\$1,542,411
Upper Saint Clair SD	0.7054	\$2,882,034	1.50%	0.3426	\$687,260
Valley View SD	3.9565	\$1,118,842	3.50%	3.9565	\$435,315
Wallenpaupack Area SD					
<i>Pike</i>	1.9997	\$1,684,367	1.50%	1.0818	\$739,996
<i>Wayne</i>	0.4208	\$835,360	1.70%	0.2373	
Warren County SD	0.5097	\$833,434	1.00%	0.5097	\$208,379
Warrior Run SD					
<i>Montour</i>	0.2216	\$85,982	2.00%	0.2216	
<i>Northumberland</i>	0.0262	\$262,538	0.00%	0.0262	\$33,947
<i>Union</i>	0.0000	\$29,402	0.00%	0.0000	
Washington SD	1.1430	\$517,177	0.80%	1.1430	\$71,895
Wattsburg Area SD	0.2915	\$384,767	1.90%	0.2915	\$157,440
Wayne Highlands SD	0.4431	\$1,429,217	2.80%	0.4431	\$795,885

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West Branch Area SD					
<i>Clearfield</i>	6.9829	\$357,835	6.70%	6.9829	\$254,753
<i>Clinton</i>	0.7878	\$8,012	6.80%	0.7878	
West Chester Area SD					
<i>Chester</i>	0.6269	\$8,234,867	1.40%	0.2719	\$2,005,146
<i>Delaware</i>	0.0840	\$489,687	0.00%	0.0000	
West Mifflin Area SD	2.3192	\$1,192,497	1.90%	0.4385	\$455,769
West York Area SD	0.6606	\$1,684,638	2.50%	0.5415	\$788,246
Western Beaver County SD	0.5300	\$0	1.00%	0.5300	\$33,006
Western Wayne SD	0.6018	\$1,306,327	3.80%	0.6018	\$842,232
Whitehall-Coplay SD	0.6132	\$2,432,902	2.10%	0.3298	\$776,118
Williamsport Area SD	1.2382	\$2,638,579	0.90%	0.1477	\$224,858
Wilmington Area SD					
<i>Lawrence</i>	0.5340	\$303,005	3.00%	0.4351	\$166,533
<i>Mercer</i>	0.0000	\$50,524	0.00%	0.0000	
Wilson SD	0.0500	\$1,833,813	0.20%	0.0500	\$122,223
Windber Area SD					
<i>Cambria</i>	3.6317	\$20,898	8.80%	3.3137	\$285,421
<i>Somerset</i>	2.7464	\$366,662	11.30%	2.5588	
Wyalusing Area SD					
<i>Bradford</i>	1.2132	\$444,642	2.30%	1.0629	\$159,481
<i>Wyoming</i>	0.0000	\$52,191	0.00%	0.0000	
York Suburban SD	0.2777	\$1,271,963	1.30%	0.2725	\$467,261

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):

* 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) ($y > \$0$):

* 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

Enter School District Name

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

(a.1) Expenditure Function & Description for Special Education (General Fund Only)	Actual Amount for 2011-2012	Actual Amount for 2012-2013
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 2011-2012	Actual Amount for 2012-2013
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 2014-2015

(d) Index multiplied by 2011-2012 Net Special Education Expenditures: \$0.00

(e) 2012-2013 Net Expenditures minus 2011-2012 Net Expenditures: \$0.00

Allowable Exception: Special Education Expenditures (e - d):

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 2013-2014	Actual Dollar Value of Estimated Payments for 2014-2015
---	---	---

(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	16.93%	21.40%
(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 2014-2015

(k) Index multiplied by 2013-2014 budgeted school district share of payments to PSERS: \$0

(l) 2014-2015 net budgeted amount minus 2013-2014 net budgeted amount: \$0

Allowable Retirement Contributions Exception (l - k):