

# Taxpayer Relief Act Report on Referendum Exceptions For School Year 2019-2020

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*April 2019*



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

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## Report on Referendum Exceptions For School Year 2019-2020

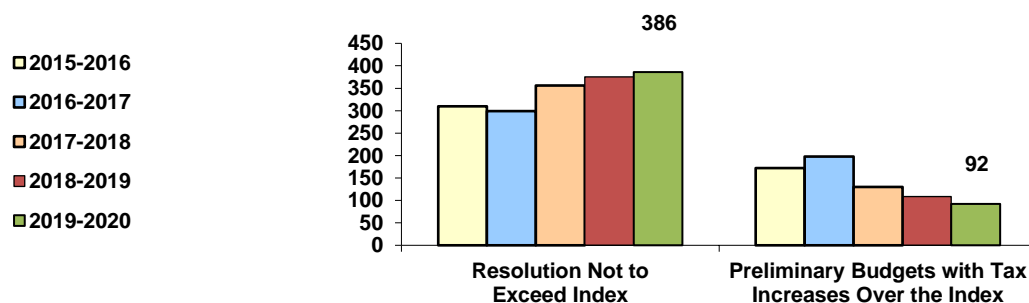
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase. School districts can only raise taxes above this index by either obtaining approval from the voters or applying and qualifying for one of the specific referendum exceptions provided for in Act 1. This report describes the process by which school districts applied for referendum exceptions for the 2019-2020 school year and provides data collected during the Department's review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2018, the Department calculated the index for each school district as required by law. The base index of 2.3 percent is the average of the percentage increase in the statewide average weekly wage, as determined by the Pennsylvania 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. School districts with lower wealth (i.e., a market value/personal income aid ratio (MV/PI AR) greater than 0.4000), receive an adjusted index that is achieved by multiplying the base index by the sum of 0.75 and each school district's MV/PI AR for the current year.

### Preliminary Budget Process

Based on the process outlined in Act 1, school districts had the following options for school year 2019-2020: 1) adopt a resolution by January 31, 2019, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by February 20, 2019. A school district adopting a resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For school year 2019-2020, 386 school districts adopted a resolution certifying that tax rates would not be increased above their index and 92 adopted a preliminary budget with real estate tax rates over the index.



*History of Resolutions and Exceptions*

<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting a resolution to not increase taxes above their index	386
School districts submitting preliminary budgets	111
With real estate tax rates over index	92
With real estate tax rates within index	19
School districts operating on calendar year basis, not included in this report	2
School districts not subject to preliminary budget requirements of Act 1	<u>1</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS</b>	<b>500</b>

Of the 111 school districts that adopted a preliminary budget, 92 adopted real estate tax rates that exceeded the school district’s index. The tax rate increases in the remaining 19 school districts that adopted a preliminary budget did not exceed the school district’s index.

The school districts that adopted a preliminary budget had 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 for May 21, 2019, which is the election immediately preceding the 2019-2020 school year.

**Referendum Exception Submission Process**

In order to increase property taxes above the index without seeking voter approval, a school district must apply to and receive approval from the Department for a referendum exception. Act 1 lists four referendum exceptions based on costs associated with the following areas:

1. School Construction—Grandfathered Indebtedness
2. School Construction—Electoral Indebtedness
3. Special Education Expenditures
4. Retirement Contributions to the Public School Employees’ Retirement System (PSERS)

Based on the specific criteria for each exception described in Act 1, the Department used its electronic, web-based data-reporting system, the Referendum Exception System (RES), to receive and approve referendum exceptions. (See the Appendix for the Act 1 language describing the referendum exceptions and for examples 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 Act 1. By reviewing these calculation results, school districts used RES to determine whether they qualified for an exception and the allowable dollar amount for the tax increase. School districts were only permitted to submit referendum exceptions to the

Department if they qualified for them based on the data.

RES used two categories of data to calculate the referendum exceptions:

1. Annual Financial Report data: RES used prior-year annual financial report (AFR) data to calculate the referendum exception for Special Education Expenditures. The Department determined that school year 2017-2018 was the most current year of AFR data and preloaded this information, and AFR data for school year 2016-2017, into RES. The system then calculated school districts' eligibility and allowable dollar amount based on actual net increases in special education expenditures between the two years of AFR data.
2. General Fund Budget data: RES used projected increases in the school year 2019-2020 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2018-2019 estimated data and 2019-2020 preliminary budget data into RES. The system then calculated school districts' eligibility and allowable dollar amount.

### **Department Review of Referendum Exceptions**

After school districts submitted their referendum exceptions, the Department reviewed the data associated with each exception. Based upon this review, the Department contacted school district business office personnel to determine if data corrections were necessary. The Department's approval of referendum exceptions was contingent on the resulting data corrections. As a result, for two school districts, the amount approved by the Department for some exceptions was below the amount originally submitted.

The Department based its approval of school districts' requested referendum exceptions on data meeting the criteria established in Act 1, validating that the requests complied with the law.

### **Results of Referendum Exception Review**

The Department received and approved referendum exception requests from 84 school districts.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	43
That do not fully cover proposed tax increase in preliminary budget	<u>41</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS</b>	<b>84</b>

Of the 92 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

1. 43 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase; and
2. 41 school districts must either reduce the real estate taxes to the rate increase approved by the Department or must have already 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:	
With approved exceptions that fully cover proposed tax increase	43
With approved exceptions that do not fully cover proposed tax increase	41
Did not submit request for referendum exceptions	<u>8</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS</b>	<b>92</b>

If the value of the referendum exception(s) a school district sought was greater than what was needed to balance its preliminary budget, the total value of the exception(s) could be used to balance its final budget. However, the Department only approved a tax increase in the amount a school district needed to balance its preliminary budget. For example, if a 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 Used in Final Budgets Adopted by School Districts

School districts can use the total amount of their approved referendum exceptions if needed to balance their final budget. However, as the following table indicates, school districts have historically used referendum exceptions at a lower amount.

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	\$39,284,177	32.4%	164	92	56.1%
2015-2016	\$132,751,446	\$36,206,209	27.3%	172	83	48.3%
2016-2017	\$144,280,586	\$47,960,372	33.2%	179	92	51.4%
2017-2018	\$99,542,024	\$23,105,124	23.2%	129	55	42.6%
2018-2019	\$54,306,649	\$19,777,445	36.4%	98	54	55.1%
2019-2020	\$52,943,105			84		



## **Description of Report Tables**

Table 1, "Summary of Referendum Exceptions by Type for School Year 2019-2020," 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, 2018-2019 vs 2019-2020," compares data for each referendum exception approved in 2018-2019 vs 2019-2020.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2018-2019 vs 2019-2020," compares data for each referendum exception approved in 2018-2019 vs 2019-2020.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2019-2020 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 2019-2020 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.pa.gov](http://www.education.pa.gov). From the top menu, select "Policy and Funding." Then select Property Taxes from the list provided on the screen. Under "Resources," select "Referendum Exceptions" and the report will be listed at the bottom of the page.

**Table 1**  
**Summary of Referendum Exceptions by Type**  
**For School Year 2019-2020**  
**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	31	36.9%	\$1,092,111	2.1%
Special Education Expenditures	78	92.9%	\$50,974,578	96.3%
School Construction Grandfathered Debt	2	2.4%	\$876,416	1.6%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	84	100.0%	\$52,943,105	100.0%

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2018-2019 vs. 2019-2020**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<b>School Districts Approved</b>	
	<u>2018-2019</u>	<u>2019-2020</u>
Pension Obligations	43	31
Special Education Expenditures	87	78
School Construction Grandfathered Debt	1	2
School Construction Electoral Debt	0	0
Totals	98	84

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2018-2019 vs. 2019-2020**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2018-2019</u>	<u>2019-2020</u>		
Pension Obligations	\$1,605,705	\$1,092,111	(\$513,594)	(32.0%)
Special Education Expenditures	\$51,577,524	\$50,974,578	(\$602,946)	(1.2%)
School Construction Grandfathered Debt	\$1,123,420	\$876,416	(\$247,004)	(22.0%)
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
<b>Totals</b>	<b>\$54,306,649</b>	<b>\$52,943,105</b>	<b>(\$1,363,544)</b>	<b>(2.5%)</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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
					County 1	County 2	County 3	County 1	County 2	County 3	
Albert Gallatin Area SD	Fayette			\$211,443	0.3602			0.3602			\$0
Baldwin-Whitehall SD	Allegheny			\$302,423	0.1685			0.0853			\$149,230
Bellefonte Area SD	Centre			\$881,008	1.7623			1.4547			\$153,745
Bensalem Township SD	Bucks			\$1,339,168	2.1400			2.1400			\$0
Bethlehem Area SD	Lehigh	Northampton		\$1,945,460	0.0000	0.7899		0.0000	0.3429		\$1,100,841
Boyertown Area SD	Berks	Montgomery		\$575,851	0.2216	0.2216		0.2216	0.2216		\$0
Brockway Area SD	Elk	Jefferson		\$17,453	0.3945	0.0982		0.3945	0.0982		\$0
Burgettstown Area SD	Washington			\$52,505	0.0877			0.0877			\$0
California Area SD	Washington			\$215,985	0.5957			0.3960			\$72,396
Canon-McMillan SD	Washington			\$2,089,948	0.4728			0.0430			\$1,899,654
Centennial SD	Bucks			\$1,313,335	2.4436			2.4436			\$0
Central Columbia SD	Columbia			\$1,520,929	5.0417			2.3131			\$823,137
Central Valley SD	Beaver			\$113,737	0.3956			0.3956			\$0
Chambersburg Area SD	Franklin			\$2,481,129	3.5446			2.8701			\$472,120
Chartiers Valley SD	Allegheny			\$199,634	0.0876			0.0876			\$0
Coatesville Area SD	Chester			\$3,298,978	1.1805			1.1805			\$0
Colonial SD	Montgomery			\$1,929,822	0.4820			0.4754			\$26,118
Conestoga Valley SD	Lancaster			\$310,935	0.0930			0.0930			\$0
Conrad Weiser Area SD	Berks	Lancaster		\$505,864	0.5200	0.4108		0.5200	0.4108		\$0
Council Rock SD	Bucks			\$989,211	0.7881			0.7881			\$0
Crestwood SD	Luzerne			\$646,642	0.3731			0.3731			\$0
Daniel Boone Area SD	Berks			\$918,623	0.8502			0.4822			\$397,558

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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
					County 1	County 2	County 3	County 1	County 2	County 3	
East Lycoming SD	Lycoming			\$254,698	0.5040			0.2397			\$133,515
Exeter Township SD	Berks			\$685,427	0.4982			0.4982			\$0
Fairview SD	Erie			\$96,579	0.1053			0.1053			\$0
Fleetwood Area SD	Berks			\$466,086	0.5636			0.4256			\$114,068
Freeport Area SD	Armstrong	Butler		\$963,368	4.2656	9.3760		1.4895	2.9365		\$650,607
Hazleton Area SD	Carbon	Luzerne	Schuylkill	\$99,195	0.0000	0.0239	0.0000	0.0000	0.0239	0.0000	\$0
Hempfield SD	Lancaster			\$1,009,791	0.2146			0.2146			\$0
Lake-Lehman SD	Luzerne	Wyoming		\$310,443	0.2484	1.3398		0.2327	1.2591		\$19,537
Laurel Highlands SD	Fayette			\$1,557,679	1.4905			0.3111			\$1,232,529
Lebanon SD	Lebanon			\$351,514	0.4187			0.4187			\$0
Lewisburg Area SD	Union			\$584,759	0.5850			0.0158			\$568,940
Lower Moreland Township SD	Montgomery			\$407,496	0.3877			0.1453			\$254,772
McGuffey SD	Washington			\$157,141	0.1719			0.1719			\$0
Middletown Area SD	Dauphin			\$290,524	0.3030			0.3030			\$0
Milton Area SD	Northumberland	Union		\$252,693	1.6358	0.3052		1.6358	0.3052		\$0
Moon Area SD	Allegheny			\$558,516	0.2329			0.2329			\$0
Morrisville Borough SD	Bucks			\$1,011,448	17.2784			13.0907			\$245,140
Muncy SD	Lycoming			\$265,405	0.5406			0.2656			\$135,003
Nazareth Area SD	Northampton			\$1,030,619	0.9943			0.1078			\$918,787
Neshaminy SD	Bucks			\$5,717,749	7.3315			0.0413			\$5,685,489
New Hope-Solebury SD	Bucks			\$132,408	0.4502			0.4502			\$0
New Kensington-Arnold SD	Westmoreland			\$371,333	3.3009			2.4785			\$92,506

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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
					County 1	County 2	County 3	County 1	County 2	County 3	
North Allegheny SD	Allegheny			\$5,769,511	0.9832			0.2662			\$4,207,136
North Penn SD	Bucks	Montgomery		\$10,073,651	9.6206	1.4309		2.7190	0.2060		\$8,620,414
Northampton Area SD	Northampton			\$592,269	0.5328			0.5328			\$0
Palmyra Area SD	Lebanon			\$446,511	0.2205			0.2060			\$29,344
Panther Valley SD	Carbon	Schuylkill		\$146,756	1.0377	0.9007		1.0377	0.9007		\$0
Penn Hills SD	Allegheny			\$1,463,588	1.0000			1.0000			\$0
Penn Manor SD	Lancaster			\$508,594	0.1644			0.1035			\$188,213
Phoenixville Area SD	Chester			\$2,185,909	1.1181			0.0386			\$2,110,332
Pleasant Valley SD	Monroe			\$323,811	0.7286			1.0286			\$9
Quaker Valley SD	Allegheny			\$254,962	0.1405			0.1405			\$0
Radnor Township SD	Delaware			\$184,251	0.0577			0.0577			\$0
Salisbury Township SD	Lehigh			\$1,013,809	0.8380			0.1445			\$827,615
Sharpsville Area SD	Mercer			\$84,089	1.3310			1.3310			\$0
Shikellamy SD	Northumberland			\$265,330	1.5000			1.4187			\$14,379
Slippery Rock Area SD	Butler			\$365,115	2.7536			2.7536			\$0
Solanco SD	Lancaster			\$251,092	0.1053			0.1053			\$0
South Allegheny SD	Allegheny			\$317,346	1.0149			1.0149			\$0
South Middleton SD	Cumberland			\$82,797	0.0450			0.0133			\$58,317
South Williamsport Area SD	Lycoming			\$715,642	1.9437			0.5629			\$508,364
Southmoreland SD	Fayette	Westmoreland		\$1,734,615	2.7557	13.6707		0.3924	1.1083		\$1,580,241
Springfield SD	Delaware			\$329,725	0.1868			0.1364			\$88,807
Springfield Township SD	Montgomery			\$1,412,577	1.1047			0.1475			\$1,223,937

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**Approved Real Estate Tax Rate Increases**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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
					County 1	County 2	County 3	County 1	County 2	County 3	
Spring-Ford Area SD	Chester	Montgomery		\$1,985,892	0.5016	0.5016		0.5016	0.5016		\$0
Susquehanna Township SD	Dauphin			\$207,692	0.1302			0.0051			\$199,417
Tredyffrin-Easttown SD	Chester			\$4,143,410	0.8419			0.8356			\$30,604
Unionville-Chadds Ford SD	Chester	Delaware		\$856,905	0.3843	0.2302		0.3843	0.2302		\$0
Upper Merion Area SD	Montgomery			\$214,772	0.0526			0.0526			\$0
Upper Moreland Township SD	Montgomery			\$3,873,660	2.7172			0.1864			\$3,607,841
Valley View SD	Lackawanna			\$431,105	3.5284			3.5284			\$0
Wallingford-Swarthmore SD	Delaware			\$566,916	0.4145	0.4145		0.4145			\$0
Warrior Run SD	Montour	Northumberland	Union	\$159	0.0011	0.0000	0.0000	0.0011	0.0000	0.0000	\$0
Wayne Highlands SD	Wayne			\$348,091	0.1884			0.1884			\$0
West Mifflin Area SD	Allegheny			\$900,349	0.9162			0.2911			\$614,273
West Perry SD	Perry			\$221,427	0.1853			0.1836			\$1,938
Whitehall-Coplay SD	Lehigh			\$1,820,306	0.7701			0.3445			\$1,006,001
Windber Area SD	Cambria	Somerset		\$2,819	0.7836	0.0000		0.7836			\$0
Wissahickon SD	Montgomery			\$391,282	0.1096			0.1096			\$0
Wyoming Area SD	Luzerne	Wyoming		\$392,112	0.4359	1.5026		0.4359	1.5026		\$0
Wyoming Valley West SD	Luzerne			\$455,152	0.2640			0.2640			\$0
Wyomissing Area SD	Berks			\$351,949	0.4587			0.4419			\$12,843



**Table 5**  
**Referendum Exceptions for School Year 2019-2020**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Albert Gallatin Area SD	\$212,064					\$212,064	\$212,064		
Baldwin-Whitehall SD	\$153,193					\$153,193	\$153,193		
Bellefonte Area SD	\$727,263					\$727,263	\$727,263		
Bensalem Township SD	\$1,404,888					\$1,404,888	\$1,404,888		
Bethlehem Area SD	\$844,619					\$844,619	\$844,619		
Boyertown Area SD	\$699,815					\$699,815	\$699,815		
Brockway Area SD	\$218,150					\$218,150	\$218,150		
Burgettstown Area SD	\$81,341							\$81,341	\$81,341
California Area SD	\$143,589					\$143,589	\$143,589		
Canon-McMillan SD	\$190,294					\$178,430	\$178,430	\$11,864	\$11,864
Centennial SD	\$1,609,148					\$1,588,069	\$1,588,069	\$180,368	\$21,079
Central Columbia SD	\$697,792					\$697,792	\$697,792		
Central Valley SD	\$361,420					\$361,420	\$361,420		
Chambersburg Area SD	\$2,009,009					\$2,571,100	\$2,009,009		
Chartiers Valley SD	\$225,183					\$213,874	\$213,874	\$11,309	\$11,309
Coatesville Area SD	\$3,309,552					\$3,309,552	\$3,309,552		
Colonial SD	\$1,903,704					\$1,881,865	\$1,881,865	\$21,839	\$21,839
Conestoga Valley SD	\$311,545					\$311,545	\$311,545		
Conrad Weiser Area SD	\$572,969					\$572,969	\$572,969		
Council Rock SD	\$1,058,696					\$1,009,874	\$1,009,874	\$48,822	\$48,822
Crestwood SD	\$646,799					\$646,799	\$646,799		
Daniel Boone Area SD	\$521,065					\$521,065	\$521,065		
East Lycoming SD	\$121,183					\$121,183	\$121,183		
Exeter Township SD	\$688,703					\$688,703	\$688,703		

\* 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 2019-2020**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Fairview SD	\$247,996					\$247,996	\$247,996		
Fleetwood Area SD	\$352,018					\$352,018	\$352,018		
Freeport Area SD	\$312,761					\$266,606	\$266,606	\$46,155	\$46,155
Hazleton Area SD	\$1,105,870					\$1,105,870	\$1,105,870		
Hempfield SD	\$1,017,836					\$1,017,836	\$1,017,836		
Lake-Lehman SD	\$290,906					\$290,906	\$290,906		
Laurel Highlands SD	\$325,150					\$166,911	\$166,911	\$158,239	\$158,239
Lebanon SD	\$761,359					\$761,359	\$761,359		
Lewisburg Area SD	\$15,819					\$15,819	\$15,819		
Lower Moreland Township SD	\$152,724					\$144,265	\$144,265	\$8,459	\$8,459
McGuffey SD	\$172,000					\$125,654	\$125,654	\$46,346	\$46,346
Middletown Area SD	\$307,494					\$307,494	\$307,494		
Milton Area SD	\$321,821					\$333,441	\$321,821		
Moon Area SD	\$1,181,381					\$1,181,381	\$1,181,381		
Morrisville Borough SD	\$766,308					\$766,308	\$766,308		
Muncy SD	\$130,402					\$130,402	\$130,402		
Nazareth Area SD	\$111,832					\$197,601	\$111,832		
Neshaminy SD	\$32,260							\$32,260	\$32,260
New Hope-Solebury SD	\$134,795					\$127,632	\$127,632	\$7,163	\$7,163
New Kensington-Arnold SD	\$278,827					\$278,827	\$278,827		
North Allegheny SD	\$1,562,375					\$1,533,571	\$1,533,571	\$28,804	\$28,804
North Penn SD	\$1,453,237					\$1,553,866	\$1,405,182	\$48,055	\$48,055
Northampton Area SD	\$810,284					\$810,284	\$810,284		
Palmyra Area SD	\$417,167					\$417,167	\$417,167		

\* 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 2019-2020**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Panther Valley SD	\$835,637					\$842,037	\$835,637		
Penn Hills SD	\$2,541,782					\$2,541,782	\$2,541,782		
Penn Manor SD	\$320,381					\$320,381	\$320,381		
Phoenixville Area SD	\$75,577	\$62,111	\$62,111					\$13,466	\$13,466
Pleasant Valley SD	\$323,802					\$323,802	\$323,802		
Quaker Valley SD	\$255,006					\$247,424	\$247,424	\$7,582	\$7,582
Radnor Township SD	\$1,176,954					\$1,159,871	\$1,159,871	\$17,083	\$17,083
Salisbury Township SD	\$186,194					\$180,349	\$180,349	\$5,845	\$5,845
Sharpsville Area SD	\$361,214					\$361,214	\$361,214		
Shikellamy SD	\$250,951					\$250,951	\$250,951		
Slippery Rock Area SD	\$752,159					\$716,204	\$716,204	\$35,955	\$35,955
Solanco SD	\$382,614					\$514,699	\$382,614		
South Allegheny SD	\$490,563					\$617,716	\$490,563		
South Middleton SD	\$24,480					\$0	\$0	\$24,480	\$24,480
South Williamsport Area SD	\$207,278					\$207,278	\$207,278		
Southmoreland SD	\$154,374					\$154,374	\$154,374		
Springfield SD	\$240,918					\$974,669	\$240,918		
Springfield Township SD	\$188,640					\$178,925	\$178,925	\$9,715	\$9,715
Spring-Ford Area SD	\$2,638,039					\$2,613,167	\$2,613,167	\$24,872	\$24,872
Susquehanna Township SD	\$8,275							\$8,275	\$8,275
Tredyffrin-Easttown SD	\$4,112,806					\$4,088,232	\$4,088,232	\$24,574	\$24,574
Unionville-Chadds Ford SD	\$912,122					\$896,049	\$896,049	\$16,073	\$16,073
Upper Merion Area SD	\$299,969					\$282,855	\$282,855	\$17,114	\$17,114
Upper Moreland Township SD	\$265,819					\$254,068	\$254,068	\$11,751	\$11,751

\* 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 2019-2020**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Grandfathered Debt *		School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved	Requested	Approved
Valley View SD	\$669,038					\$669,038	\$669,038		
Wallingford-Swarthmore SD	\$603,685					\$603,685	\$603,685		
Warrior Run SD	\$5,838					\$5,838	\$5,838		
Wayne Highlands SD	\$350,842					\$341,576	\$341,576	\$9,266	\$9,266
West Mifflin Area SD	\$286,076					\$270,852	\$270,852	\$15,224	\$15,224
West Perry SD	\$219,489					\$219,489	\$219,489		
Whitehall-Coplay SD	\$814,305	\$814,475	\$814,305						
Windber Area SD	\$151,689					\$151,689	\$151,689		
Wissahickon SD	\$426,079					\$405,293	\$405,293	\$20,786	\$20,786
Wyoming Area SD	\$588,464					\$588,464	\$588,464		
Wyoming Valley West SD	\$508,334					\$250,019	\$250,019	\$258,315	\$258,315
Wyomissing Area SD	\$339,106					\$339,106	\$339,106		
	\$52,943,105	\$876,586	\$876,416	\$0	\$0	\$52,782,131	\$50,974,578	\$1,251,400	\$1,092,111
	84	2	2	0	0	78	78	31	31

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

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Albert Gallatin Area SD	Fayette			0.8679	0.0000	0.0000	\$486,594	2.30%			\$211,443	0.3602		
Baldwin-Whitehall SD	Allegheny			0.7168	0.0000	0.0000	\$1,532,380	0.40%			\$153,193	0.0853		
Bellefonte Area SD	Centre			2.8392	0.0000	0.0000	\$1,661,460	2.80%			\$727,263	1.4547		
Bensalem Township SD	Bucks			5.8009	0.0000	0.0000	\$4,164,645	1.30%			\$1,339,168	2.1400		
Bethlehem Area SD	Lehigh	Northampton		0.2355	1.9185	0.0000	\$6,909,368	0.00%	0.60%		\$844,619	0.0000	0.3429	
Boyetown Area SD	Berks	Montgomery		0.9600	0.9600	0.0000	\$3,038,590	0.80%	0.80%		\$575,851	0.2216	0.2216	
Brockway Area SD	Elk	Jefferson		1.2600	0.7694	0.0000	\$141,385	1.40%	0.50%		\$17,453	0.3945	0.0982	
Burgettstown Area SD	Washington			0.4540	0.0000	0.0000	\$325,630	0.70%			\$52,505	0.0877		
California Area SD	Washington			0.7403	0.0000	0.0000	\$239,321	3.40%			\$143,589	0.3960		
Canon-McMillan SD	Washington			0.3052	0.0000	0.0000	\$1,570,562	0.40%			\$190,294	0.0430		
Centennial SD	Bucks			5.6872	0.0000	0.0000	\$3,916,008	1.70%			\$1,313,335	2.4436		
Central Columbia SD	Columbia			3.5631	0.0000	0.0000	\$1,074,880	5.00%			\$697,792	2.3131		
Central Valley SD	Beaver			2.0700	0.0000	0.0000	\$714,709	0.70%			\$113,737	0.3956		
Chambersburg Area SD	Franklin			6.1595	0.0000	0.0000	\$5,090,476	2.50%			\$2,009,009	2.8701		
Chartiers Valley SD	Allegheny			0.4802	0.0000	0.0000	\$1,240,870	0.50%			\$199,634	0.0876		
Coatesville Area SD	Chester			2.2463	0.0000	0.0000	\$6,621,286	3.00%			\$3,298,978	1.1805		
Colonial SD	Montgomery			0.9794	0.0000	0.0000	\$4,226,128	2.10%			\$1,903,704	0.4754		
Conestoga Valley SD	Lancaster			0.4010	0.0000	0.0000	\$1,008,094	0.70%			\$310,935	0.0930		
Conrad Weiser Area SD	Berks	Lancaster		1.3569	0.9760	0.0000	\$1,484,846	1.70%	2.00%		\$505,864	0.5200	0.4108	
Council Rock SD	Bucks			3.6310	0.0000	0.0000	\$4,665,338	0.60%			\$989,211	0.7881		
Crestwood SD	Luzerne			0.6640	0.0000	0.0000	\$1,267,112	3.40%			\$646,642	0.3731		
Daniel Boone Area SD	Berks			1.4380	0.0000	0.0000	\$1,790,693	1.50%			\$521,065	0.4822		
East Lycoming SD	Lycoming			0.6857	0.0000	0.0000	\$433,476	1.60%			\$121,183	0.2397		
Exeter Township SD	Berks			1.4768	0.0000	0.0000	\$2,032,391	1.50%			\$685,427	0.4982		
Fairview SD	Erie			0.6000	0.0000	0.0000	\$645,234	0.60%			\$96,579	0.1053		
Fleetwood Area SD	Berks			1.4520	0.0000	0.0000	\$1,232,828	1.20%			\$352,018	0.4256		
Freeport Area SD	Armstrong	Butler		3.4239	7.4714	0.0000	\$957,738	2.30%	1.90%		\$312,761	1.4895	2.9365	
Hazleton Area SD	Carbon	Luzerne	Schuylkill	0.4660	0.3558	0.8860	\$1,621,178	0.00%	0.20%	0.00%	\$99,195	0.0000	0.0239	0.0000

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Hempfield SD	Lancaster			0.6466	0.0000	0.0000	\$3,096,582	1.30%			\$1,009,791	0.2146		
Lake-Lehman SD	Luzerne	Wyoming		0.5416	2.8521	0.0000	\$732,587	2.00%	2.10%		\$290,906	0.2327	1.2591	
Laurel Highlands SD	Fayette			0.8526	0.0000	0.0000	\$936,674	1.70%			\$325,150	0.3111		
Lebanon SD	Lebanon			1.1700	0.0000	0.0000	\$1,013,425	1.90%			\$351,514	0.4187		
Lewisburg Area SD	Union			0.4858	0.0000	0.0000	\$295,303	0.10%			\$15,819	0.0158		
Lower Moreland Township SD	Montgomery			0.9546	0.0000	0.0000	\$918,799	0.40%			\$152,724	0.1453		
McGuffey SD	Washington			0.5300	0.0000	0.0000	\$0	1.30%			\$157,141	0.1719		
Middletown Area SD	Dauphin			0.9675	0.0000	0.0000	\$1,013,955	1.30%			\$290,524	0.3030		
Milton Area SD	Northumberland	Union		3.8139	0.8300	0.0000	\$694,600	2.30%	1.80%		\$252,693	1.6358	0.3052	
Moon Area SD	Allegheny			0.8030	0.0000	0.0000	\$1,925,667	1.10%			\$558,516	0.2329		
Morrisville Borough SD	Bucks			17.8470	0.0000	0.0000	\$1,042,711	5.80%			\$766,308	13.0907		
Muncy SD	Lycoming			0.7450	0.0000	0.0000	\$379,979	1.60%			\$130,402	0.2656		
Nazareth Area SD	Northampton			1.6335	0.0000	0.0000	\$2,001,238	0.20%			\$111,832	0.1078		
Neshaminy SD	Bucks			3.7098	0.0000	0.0000	\$3,267,484	0.00%			\$32,260	0.0413		
New Hope-Solebury SD	Bucks			2.7511	0.0000	0.0000	\$861,075	0.40%			\$132,408	0.4502		
New Kensington-Arnold SD	Westmoreland			5.3776	0.0000	0.0000	\$515,323	2.70%			\$278,827	2.4785		
North Allegheny SD	Allegheny			0.6906	0.0000	0.0000	\$5,164,343	1.40%			\$1,562,375	0.2662		
North Penn SD	Bucks	Montgomery		5.9898	1.0927	0.0000	\$5,700,808	1.80%	0.80%		\$1,453,237	2.7190	0.2060	
Northampton Area SD	Northampton			2.0400	0.0000	0.0000	\$3,276,407	1.00%			\$592,269	0.5328		
Palmyra Area SD	Lebanon			0.6405	0.0000	0.0000	\$1,523,485	1.30%			\$417,167	0.2060		
Panther Valley SD	Carbon	Schuylkill		3.1793	2.7700	0.0000	\$449,893	1.60%	1.60%		\$146,756	1.0377	0.9007	
Penn Hills SD	Allegheny			1.9172	0.0000	0.0000	\$2,777,260	3.30%			\$1,463,588	1.0000		
Penn Manor SD	Lancaster			0.5791	0.0000	0.0000	\$1,963,004	0.60%			\$320,381	0.1035		
Phoenixville Area SD	Chester			0.7405	0.0000	0.0000	\$2,148,268	0.10%			\$75,577	0.0386		
Pleasant Valley SD	Monroe			5.7651	0.0000	0.0000	\$1,818,159	0.70%			\$323,802	1.0286		
Quaker Valley SD	Allegheny			0.5753	0.0000	0.0000	\$1,281,689	0.70%			\$254,962	0.1405		
Radnor Township SD	Delaware			0.6026	0.0000	0.0000	\$2,585,137	0.20%			\$184,251	0.0577		
Salisbury Township SD	Lehigh			0.5790	0.0000	0.0000	\$459,780	0.70%			\$186,194	0.1445		

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2019-2020**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	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			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Sharpsville Area SD	Mercer			4.0000	0.0000	0.0000	\$247,790	1.60%			\$84,089	1.3310		
Shikellamy SD	Northumberland			4.3887	0.0000	0.0000	\$868,407	1.50%			\$250,951	1.4187		
Slippery Rock Area SD	Butler			5.5900	0.0000	0.0000	\$746,756	2.70%			\$365,115	2.7536		
Solanco SD	Lancaster			0.3876	0.0000	0.0000	\$1,091,699	1.00%			\$251,092	0.1053		
South Allegheny SD	Allegheny			1.6400	0.0000	0.0000	\$496,565	5.20%			\$317,346	1.0149		
South Middleton SD	Cumberland			0.2562	0.0000	0.0000	\$680,743	0.10%			\$24,480	0.0133		
South Williamsport Area SD	Lycoming			1.0669	0.0000	0.0000	\$391,178	3.30%			\$207,278	0.5629		
Southmoreland SD	Fayette	Westmoreland		0.8406	3.5202	0.0000	\$564,975	2.60%	1.40%		\$154,374	0.3924	1.1083	
Springfield SD	Delaware			0.8949	0.0000	0.0000	\$1,554,261	0.40%			\$240,918	0.1364		
Springfield Township SD	Montgomery			0.9080	0.0000	0.0000	\$1,226,007	0.40%			\$188,640	0.1475		
Spring-Ford Area SD	Chester	Montgomery		1.1194	1.1194	0.0000	\$5,320,300	1.80%	1.80%		\$1,985,892	0.5016	0.5016	
Susquehanna Township SD	Dauphin			0.4328	0.0000	0.0000	\$799,647	0.00%			\$8,275	0.0051		
Tredyffrin-Easttown SD	Chester			1.3641	0.0000	0.0000	\$9,477,022	3.40%			\$4,112,806	0.8356		
Unionville-Chadds Ford SD	Chester	Delaware		1.0400	0.8107	0.0000	\$2,744,130	1.30%	0.90%		\$856,905	0.3843	0.2302	
Upper Merion Area SD	Montgomery			0.5100	0.0000	0.0000	\$3,341,687	0.30%			\$214,772	0.0526		
Upper Moreland Township SD	Montgomery			0.8961	0.0000	0.0000	\$1,126,472	0.60%			\$265,819	0.1864		
Valley View SD	Lackawanna			7.0000	0.0000	0.0000	\$1,357,743	2.90%			\$431,105	3.5284		
Wallingford-Swarthmore SD	Delaware			1.4564	1.4564	0.0000	\$1,852,790	0.90%	0.00%		\$566,916	0.4145		
Warrior Run SD	Montour	Northumberland	Union	0.4100	1.9357	0.2200	\$281,021	0.001%	0.00%	0.00%	\$159	0.0011	0.0000	0.0000
Wayne Highlands SD	Wayne			0.5911	0.0000	0.0000	\$1,133,073	1.00%			\$348,091	0.1884		
West Mifflin Area SD	Allegheny			1.0749	0.0000	0.0000	\$945,431	1.10%			\$286,076	0.2911		
West Perry SD	Perry			0.5683	0.0000	0.0000	\$693,746	1.40%			\$219,489	0.1836		
Whitehall-Coplay SD	Lehigh			0.8608	0.0000	0.0000	\$2,119,118	1.90%			\$814,305	0.3445		
Windber Area SD	Cambria	Somerset		2.3700	0.4975	0.0000	\$171,100	1.60%	0.00%		\$2,819	0.7836	0.0000	
Wissahickon SD	Montgomery			0.5700	0.0000	0.0000	\$2,375,371	0.50%			\$391,282	0.1096		
Wyoming Area SD	Luzerne	Wyoming		0.9458	4.0026	0.0000	\$810,791	2.50%	1.80%		\$392,112	0.4359	1.5026	
Wyoming Valley West SD	Luzerne			0.8000	0.0000	0.0000	\$1,072,185	1.50%			\$455,152	0.2640		
Wyomissing Area SD	Berks			1.1472	0.0000	0.0000	\$912,922	1.40%			\$339,106	0.4419		

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

<b>(a.1)</b> Bond issue, note or loan and Year Issued					<b>Total</b>
<b>(a.2)</b> Original or Refinancing					
<b>(a.3)</b> If Refinancing on a.2, list bond issue, note or loan refinanced					
<b>(b)</b> PDE lease number for line a.1 (if applicable)					
<b>(c)</b> Bond issue/note/loan principal amount for line a.1					
<b>(d)</b> Date line a.1 incurred (mm/dd/yy)					
<b>(e)</b> Date line a.1 issued (mm/dd/yy)					\$0
<b>(f)</b> Principal for line a.1 as % of Total					
1. Principal incurred for electoral debt					
2. Principal incurred for non-electoral debt					
3. Total principal incurred (f.1 + f.2)	\$0	\$0	\$0	\$0	
4. Funds on line f.1 as percent of Total (f.1 ÷ f.3)	0.00%	0.00%	0.00%	0.00%	
<b>(g)</b> Refinanced indebtedness incurred for electoral debt					
1. Principal refinanced on electoral debt					
2. Principal refinanced on non-electoral debt					
3. Total indebtedness refinanced (g.1 + g.2)	\$0	\$0	\$0	\$0	
4. Refinanced indebtedness incurred for electoral debt as % of total (g.1 ÷ g.3)	0.00%	0.00%	0.00%	0.00%	
<b>(h)</b> Proceeds used to fund capital projects and to refinance outstanding bond issues. Do not include issuance costs.					
1. Escrow, remarketing or call requirement for refinancing					
2. Deposit to construction fund (new money for reimbursable and non-reimbursable projects)					
3. Total - refinancing and new money (h.1 + h.2)	\$0	\$0	\$0	\$0	
4. Refinancing requirements as % of total (h.1 ÷ h.3)	0.00%	0.00%	0.00%	0.00%	
<b>(i)</b> Refinanced indebtedness for electoral debt as % of total <b>minus</b> Principal on indebtedness non-electoral debt as % of total <b>x</b> Refinancing requirements as % of total ((if g.4 > f.4, ((g.4 - f.4) * h.4), else \$0); maximum = g.4)	0.00%	0.00%	0.00%	0.00%	
<b>(j)</b> Percentage assigned to indebtedness incurred for electoral debt ((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					<b>Total</b>
<b>(k)</b> <b>Current Year</b> total principal and interest payments *					\$0
<b>(l)</b> Reimbursable percentage (if applicable)					
<b>(m)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(n)</b> Estimated state share (k * l * m)	\$0	\$0	\$0	\$0	\$0
<b>(o)</b> Local share attributable to electoral debt ((k - n) * j)	\$0	\$0	\$0	\$0	\$0
<b>(p)</b> Total nonrecurring revenue applied to debt service payments					\$0
<b>(q)</b> Estimated local share of payments from recurring revenues (o - p)	\$0	\$0	\$0	\$0	\$0
<b>(r)</b> <b>Next Year</b> total principal and interest payments *					\$0
<b>(s)</b> Reimbursable percentage (if applicable)					
<b>(t)</b> Applicable aid ratio (greater of MV AR, CARF or Density)		0.0000	0.0000	0.0000	
<b>(u)</b> Estimated state share (r * s * t)	\$0	\$0	\$0	\$0	\$0
<b>(v)</b> Local share attributable to electoral debt ((r - u) * j)	\$0	\$0	\$0	\$0	\$0
<b>(w)</b> Total nonrecurring revenue to apply to debt service payments					\$0
<b>(x)</b> Estimated local share of payments from recurring revenues (v - w)	\$0	\$0	\$0	\$0	\$0
<b>(y)</b> <b>Next Year</b> local share minus <b>Current Year</b> local share (x - q)	\$0	\$0	\$0	\$0	\$0

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

\* 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.**

<b>(a.1) Expenditure Function &amp; Description for Special Education (General Fund Only)</b>	<b>Actual Amount for 2016-2017</b>	<b>Actual Amount for 2017-2018</b>
1200 - Special Education Instruction		
less: 1243 - Gifted Support		
Special Education Instruction for Students with Disabilities	\$0.00	\$0.00

<b>(a.2)</b> 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

<b>(a.3) Total Special Education Expenditures (a.1 + a.2)</b>	<b>\$0.00</b>	<b>\$0.00</b>
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<b>(b) Revenue Function &amp; Description for Special Education (General Fund Only)</b>	<b>Actual Amount for 2016-2017</b>	<b>Actual Amount for 2017-2018</b>
7271 - Special Education Funding for School Aged Pupils		
7272 - Early Intervention		
<b>Total Special Education Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Education Expenditures minus Revenues (a.3 - b)</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>(c) School District's Index for 2019-2020</b>	
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<b>(d)</b> Index multiplied by 2016-2017 Net Special Education Expenditures:	\$0.00
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<b>(e)</b> 2017-2018 Net Expenditures minus 2016-2017 Net Expenditures:	\$0.00
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<b>Allowable Exception: Special Education Expenditures (e - d):</b>	
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**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 2018-2019	Actual Dollar Value of Estimated Payments for 2019-2020
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<b>(a)</b> Salary Base - Total	<input type="text"/>	<input type="text"/>
Salary Base - Total to use for Referendum Exception	\$0	\$0
<b>(b)</b> PSERS Employer Contribution Rate	ECR (%)	ECR (%)
<b>(c)</b> Expenditure Object 230 (a x b)	\$0	\$0
<b>(d)</b> Revenue 7820	<input type="text"/>	<input type="text"/>
<b>(e)</b> Percent State (d ÷ c)	0.00%	0.00%
<b>(f)</b> Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
<b>(g)</b> Salary Base - Federal	<input type="text"/>	<input type="text"/>
Salary Base - Federal to use for Referendum Exception	\$0	\$0
<b>(h)</b> Expenditure Object 230 - Federal Share of Total (g x b)	\$0	\$0
<b>(i)</b> Expenditure Object 230 - State Share of Federal (h x e)	\$0	\$0
<b>(j)</b> Expenditure Object 230 - Local Share (f - i)	\$0	\$0

**School District's Index for 2019-2020**

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**(k)** Index multiplied by 2018-2019 budgeted school district share of payments to PSERS: \$0

**(l)** 2019-2020 net budgeted amount minus 2018-2019 net budgeted amount: \$0

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