

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

**Report on Referendum Exceptions  
For School Year 2015-2016**

**April 2015**



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

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## Report on Referendum Exceptions For School Year 2015-2016

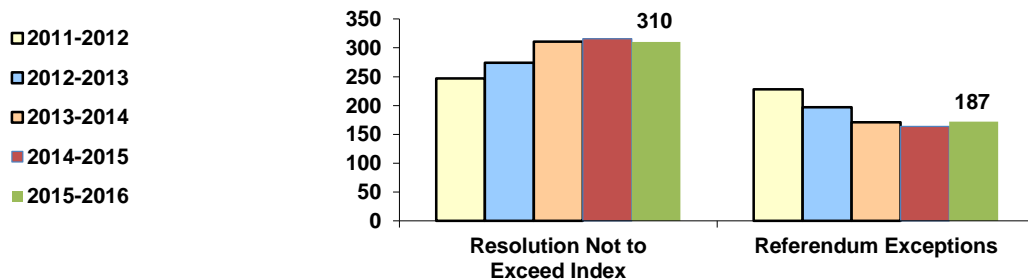
Pursuant to the Taxpayer Relief Act (SS Act 1 of 2006), the Department of Education (Department) sets an inflation index each year that serves as a cap on each school district’s allowable tax increase unless the school district either obtains approval from the voters to increase taxes above the index 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 2015-2016 school year and provides data collected during the Department’s review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2014, the Department calculated the index for each school district as required by law. The base index of 1.9 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 29, 2015, certifying they would not increase taxes above their index or 2) a preliminary budget by February 18. A school district adopting the resolution may not apply for referendum exceptions or ask voters for a tax increase above the inflation index. For 2015-2016, 310 school districts adopted a resolution certifying that tax rates would not be increased above their index; 187 school districts adopted a preliminary budget.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting resolution to not increase taxes above their index	310
School districts submitting preliminary budgets	187
With real estate tax rates over index	173
With real estate tax rates within index	14
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 187 school districts that adopted a preliminary budget, 173 adopted real estate tax rates that exceeded their index. Tax rate increases in the other 14 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 19, 2015).

**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 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 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 data used for calculating referendum exceptions that school districts are able to request from the Department fall into two categories: one referendum exception used prior-year annual financial report (AFR) data and the other three used current and projected budget figures. For the referendum exception based on AFR data, the Department determined that 2013-2014 was the most current year. This exception (Special Education Expenditures) was calculated based on actual increases in expenditures from 2012-2013 to 2013-2014. Data was preloaded into RES by the Department. The other three referendum exceptions were based on increases projected in the 2015-2016 preliminary budget (school construction and mandated pension obligations); for these, school districts entered into RES the 2014-2015 estimated data and 2015-2016 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 57 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**

172 school districts sought and were granted approval for referendum exceptions.

Note: One school district adopted a preliminary budget with a tax rate increase in excess of the index but did not request referendum exceptions.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	87
That do not fully cover proposed tax increase in preliminary budget	<u>85</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS</b>	<b>172</b>

Of the 173 school districts that passed preliminary budgets with real estate tax rates that exceeded their index,

- 87 had approved referendum exception amounts sufficient to cover the proposed tax rate increase.
- 86 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:	173
With approved exceptions that fully cover proposed tax increase	87
With approved exceptions that do not fully cover proposed tax increase	86

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	\$39,284,177	32.4%		164	92	56.1%
2015-2016	\$132,751,446				172		



## **Description of Report Tables**

Table 1, “Summary of Referendum Exceptions by Type for School Year 2015-2016,” 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, 2014-2015 vs 2015-2016,” compares data for each referendum exception approved in 2014-2015 and 2015-2015.

Table 3, “Comparison of Amount of Approved Referendum Exceptions, 2014-2015 vs 2015-2015,” compares data for each referendum exception approved in 2014-2015 and 2015-2016.

Table 4, “Approved Real Estate Tax Rate Increases for School Year 2015-2016 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 2015-2016 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 Teachers and Administrators. Then select Property Tax Relief 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 2015-2016**  
**Prepared by Pennsylvania Department of Education**

<u>Referendum Exception</u>	<u>School Districts Approved</u>	<u>Percent of Total SDs Approved</u>	<u>Amount Approved</u>	<u>Percent of Total Amount Approved</u>
Pension Obligations	169	98.3%	\$76,165,160	57.4%
Special Education Expenditures	119	69.2%	\$53,402,866	40.2%
School Construction Grandfathered Debt	0	0.0%	\$0	0.0%
School Construction Electoral Debt	1	0.6%	\$3,183,420	2.4%
Totals	172	100.0%	\$132,751,446	100.0%

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2014-2015 vs. 2015-2016**  
**Prepared by Pennsylvania Department of Education**

<u>Referendum Exception</u>	<b>School Districts Approved</b>	
	<u>2014-2015</u>	<u>2015-2016</u>
Pension Obligations	163	169
Special Education Expenditures	104	119
School Construction Grandfathered Debt	7	0
School Construction Electoral Debt	0	1
Totals	164	172

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2014-2015 vs. 2015-2016**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2014-2015</u>	<u>2015-2016</u>		
Pension Obligations	\$74,110,491	\$76,165,160	\$2,054,669	2.8%
Special Education Expenditures	\$43,535,145	\$53,402,866	\$9,867,721	22.7%
School Construction Grandfathered Debt	\$3,451,710	\$0	(\$3,451,710)	(100.0%)
School Construction Electoral Debt	\$0	\$3,183,420	\$3,183,420	100.0%
<b>Totals</b>	<b>\$121,097,346</b>	<b>\$132,751,446</b>	<b>\$11,654,100</b>	<b>9.6%</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2015-2016**  
**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	\$2,094,820	0.6178	0.6179	\$0
Albert Gallatin Area SD	\$97,324	0.1596	0.1596	\$0
Allentown City SD	\$167,311	0.0366	0.0367	\$0
Annville-Cleona SD	\$453,031	0.5658	0.5658	\$0
Antietam SD	\$90,009	0.3676	0.3677	\$0
Avonworth SD	\$198,908	0.2253	0.2253	\$0
Bald Eagle Area SD	\$270,547	1.6596	1.6597	\$0
Baldwin-Whitehall SD	\$983,654	0.5597	0.3888	\$300,308
Beaver Area SD	\$253,759	1.2599	0.8717	\$78,184
Bellefonte Area SD	\$357,004	0.7536	0.7536	\$0
Bellwood-Antis SD	\$219,125	4.6412	4.6412	\$0
Bethel Park SD	\$1,570,338	0.6698	0.6699	\$0
Bethlehem Area SD				
<i>Lehigh</i>	\$8,896,876	1.0161	0.5337	\$4,355,146
<i>Northampton</i>		3.1973	1.6223	
Boyertown Area SD				
<i>Berks</i>	\$2,143,969	0.9020	0.9021	\$0
<i>Montgomery</i>		0.8347	0.8347	
Brandywine Heights Area SD	\$37,077	0.0650	0.0651	\$0
Brentwood Borough SD	\$2,124,410	5.7414	0.6406	\$1,887,364
Brockway Area SD				
<i>Elk</i>	\$955,364	7.5721	0.3699	\$859,523
<i>Jefferson</i>		6.6192	0.6964	
Brownsville Area SD				
<i>Fayette</i>	\$480,814	1.7918	1.3898	\$108,093
<i>Washington</i>		9.3402	6.9298	
Burgettstown Area SD	\$133,764	2.7060	2.7060	\$0
Camp Hill SD	\$1,415,250	1.8344	0.4131	\$1,096,473
Carlynton SD	\$324,124	0.5095	0.5096	\$0

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Centennial SD	\$1,188,519	2.2688	2.2688	\$0
Central Bucks SD	\$2,350,968	1.3621	1.3621	\$0
Central Columbia SD	\$1,078,539	3.8172	0.7466	\$867,574
Central Greene SD	\$806,932	1.3957	0.9100	\$280,755
Central York SD	\$1,165,040	0.4128	0.3988	\$39,240
Chambersburg Area SD	\$891,254	1.2972	1.2972	\$0
Chartiers-Houston SD	\$450,665	6.9122	2.7375	\$272,185
Clarion Area SD	\$586,726	6.0951	2.0930	\$385,245
Coatesville Area SD	\$2,354,761	0.8701	0.7644	\$285,923
Colonial SD	\$1,237,944	0.3265	0.3265	\$212
Conestoga Valley SD	\$803,254	0.3075	0.2224	\$222,397
Conewago Valley SD	\$3,219,972	1.5052	0.1719	\$2,852,115
Conrad Weiser Area SD				
<i>Berks</i>	\$401,018	0.4228	0.3121	\$104,997
<i>Lancaster</i>		0.3387	0.2429	
Cornwall-Lebanon SD	\$541,453	0.1866	0.1866	\$0
Corry Area SD				
<i>Crawford</i>		8.4678	0.0228	
<i>Erie</i>	\$1,166,960	2.5684	0.0605	\$1,147,234
<i>Warren</i>		8.3233	0.0000	
Crestwood SD	\$465,808	0.2738	0.2738	\$0
Dallas SD	\$288,810	0.1926	0.1811	\$17,228
Dubois Area SD				
<i>Clearfield</i>	\$4,807,365	22.3546	1.4855	\$4,497,342
<i>Jefferson</i>		7.1215	0.3740	
East Lycoming SD	\$307,512	0.6284	0.3043	\$158,581
East Penn SD	\$2,471,417	0.4995	0.4995	\$60
East Pennsboro Area SD	\$348,419	0.2012	0.1656	\$61,566
Eastern Lancaster County SD	\$722,962	0.3575	0.3575	\$0

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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
Eastern Lebanon County SD	\$989,780	0.6101	0.2559	\$574,603
Eastern York SD	\$345,666	0.3233	0.2597	\$67,985
Elizabethtown Area SD	\$1,023,653	0.6633	0.6611	\$3,507
Ellwood City Area SD	\$197,144	0.4564	0.3172	\$60,108
Erie City SD	\$1,375,923	0.5180	0.4306	\$231,955
Everett Area SD	\$212,193	0.3543	0.3543	\$0
Exeter Township SD	\$829,366	0.6201	0.6201	\$0
Fairview SD	\$114,885	0.1288	0.1289	\$0
Fannett-Metal SD				
<i>Franklin</i>	\$140,094	4.3002	4.3002	\$0
<i>Perry</i>		0.2048	0.2048	
Fleetwood Area SD	\$1,421,511	1.7448	1.0103	\$598,372
Forest Area SD				
<i>Elk</i>		0.3964	0.3284	
<i>Forest</i>	\$89,364	1.4378	1.3140	\$8,270
<i>Venango</i>		0.0534	0.0369	
Franklin Regional SD	\$658,725	1.9228	1.3346	\$201,492
Frazier SD	\$545,124	2.0903	0.5623	\$398,462
Freedom Area SD	\$498,825	3.8442	3.8442	\$0
Freeport Area SD				
<i>Armstrong</i>	\$156,518	1.0914	1.0914	\$0
<i>Butler</i>		1.2122	1.2122	
Garnet Valley SD	\$477,386	0.1987	0.1988	\$0
Gettysburg Area SD	\$356,691	0.1334	0.1334	\$0
Governor Mifflin SD	\$542,404	0.3520	0.3520	\$0
Greenwood SD				
<i>Juniata</i>	\$75,583	0.9506	0.9506	\$0
<i>Perry</i>		0.2344	0.2345	
Halifax Area SD	\$309,116	0.9783	0.9783	\$0

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Hamburg Area SD	\$692,491	0.8547	0.8180	\$29,810
Haverford Township SD	\$1,415,994	0.4781	0.3004	\$526,079
Hazleton Area SD				
<i>Carbon</i>		0.3939	0.2699	
<i>Luzerne</i>	\$929,877	0.1804	0.1390	\$197,444
<i>Schuylkill</i>		1.1017	0.9527	
Hempfield SD	\$1,867,680	0.5260	0.4900	\$127,489
Homer-Center SD	\$194,560	4.5548	4.5548	\$0
Jefferson-Morgan SD	\$120,287	0.7880	0.7880	\$0
Jenkintown SD	\$234,941	0.8382	0.4357	\$112,802
Juniata Valley SD	\$263,543	4.5135	0.6418	\$226,064
Kennett Consolidated SD	\$417,976	0.2157	0.2157	\$0
Kutztown Area SD	\$263,763	0.4101	0.3980	\$7,775
Lackawanna Trail SD				
<i>Lackawanna</i>	\$296,614	7.9135	6.1503	\$86,157
<i>Wyoming</i>		2.0218	1.0926	
Lancaster SD	\$5,813,939	2.3211	0.6734	\$4,127,054
Laurel Highlands SD	\$631,442	0.5857	0.5857	\$0
Lebanon SD	\$781,914	0.9299	0.5035	\$358,516
Leechburg Area SD				
<i>Armstrong</i>	\$47,643	0.4672	0.4672	\$0
<i>Westmoreland</i>		2.0798	2.0799	
Lewisburg Area SD	\$275,031	0.2856	0.2857	\$0
Lower Merion SD	\$3,658,289	0.4850	0.4836	\$11,099
Lower Moreland Township SD	\$723,856	0.6877	0.5954	\$97,220
Marple Newtown SD	\$1,012,345	0.3126	0.3126	\$0
Mid Valley SD	\$238,034	1.9704	1.8607	\$13,245
Middletown Area SD	\$446,989	0.5004	0.5005	\$0
Millcreek Township SD	\$358,468	0.0981	0.0981	\$0



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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
Milton Area SD				
<i>Northumberland</i>	\$512,134	3.5434	3.5434	\$0
<i>Union</i>		0.5634	0.5635	
Montgomery Area SD	\$177,186	0.6558	0.5015	\$41,697
Montoursville Area SD	\$610,816	0.8033	0.7071	\$73,094
Moon Area SD	\$1,322,173	0.6262	0.5869	\$82,814
Morrisville Borough SD	\$277,255	4.9455	2.1386	\$157,359
Mt Lebanon SD	\$573,959	0.2201	0.2202	\$0
Muhlenberg SD	\$1,098,920	0.9145	0.2889	\$751,676
Nazareth Area SD	\$227,403	0.2438	0.2438	\$0
Neshaminy SD	\$7,747,608	10.2120	5.9573	\$3,227,899
New Brighton Area SD	\$308,070	3.5300	1.4974	\$177,388
New Kensington-Arnold SD	\$218,625	1.8939	0.7692	\$129,830
Norristown Area SD	\$1,651,594	0.6321	0.6312	\$2,571
North Allegheny SD	\$5,506,410	1.0511	0.2680	\$4,102,052
North Penn SD				
<i>Bucks</i>	\$166,646	2.5841	2.5841	\$0
<i>Montgomery</i>		0.0231	0.0232	
Northampton Area SD	\$113,696	0.1055	0.1056	\$0
Northern Bedford County SD	\$19,277	0.0522	0.0522	\$0
Northern Lebanon SD	\$388,275	0.2861	0.2862	\$0
Norwin SD				
<i>Allegheny</i>	\$863,731	0.6043	0.6043	\$0
<i>Westmoreland</i>		2.2257	2.2257	
Old Forge SD	\$156,603	3.5000	3.5000	\$0
Palmyra Area SD	\$921,582	0.4805	0.4805	\$66
Panther Valley SD				
<i>Carbon</i>	\$171,271	1.2557	0.7669	\$69,762
<i>Schuylkill</i>		0.6338	0.2042	

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**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
Pen Argyl Area SD	\$204,217	0.6853	0.6853	\$0
Pennridge SD	\$10,397,240	17.6245	1.8524	\$9,304,401
Penns Valley Area SD	\$155,676	0.6000	0.6000	\$0
Pennsbury SD	\$5,639,353	6.5544	3.4764	\$2,648,267
Peters Township SD	\$1,658,267	4.9644	1.5813	\$1,130,038
Phoenixville Area SD	\$1,065,253	0.5411	0.3041	\$466,478
Pine-Richland SD	\$645,748	0.2498	0.2498	\$0
Pittston Area SD	\$442,333	0.3057	0.3056	\$68
Pleasant Valley SD	\$2,574,192	8.1885	8.1883	\$69
Plum Borough SD	\$886,662	0.6013	0.2933	\$454,135
Quaker Valley SD	\$405,146	0.2316	0.1918	\$69,506
Riverview SD	\$568,054	1.0486	0.4971	\$298,743
Saint Clair Area SD	\$168,410	1.6845	1.4072	\$27,722
Salisbury Township SD	\$392,123	0.3068	0.2024	\$133,321
Seneca Valley SD	\$3,270,906	5.9675	1.8153	\$2,275,864
Shanksville-Stonycreek SD	\$51,632	0.5763	0.5558	\$1,835
Shikellamy SD	\$741,031	4.2523	4.2523	\$0
Slippery Rock Area SD	\$485,781	3.6807	1.5876	\$276,244
Solanco SD	\$42,982	0.0236	0.0237	\$0
Somerset Area SD	\$537,845	1.2815	1.2815	\$0
South Fayette Township SD	\$332,686	0.2754	0.2754	\$0
South Side Area SD	\$184,332	1.4376	1.1732	\$33,896
South Western SD	\$831,461	0.4336	0.4336	\$0
South Williamsport Area SD	\$577,962	1.6139	0.5469	\$382,108
Southern Columbia Area SD				
<i>Columbia</i>	\$16,498	0.1751	0.1752	\$0
<i>Northumberland</i>		0.0000	0.0000	
Southern Huntingdon County SD	\$87,956	0.9014	0.9014	\$0

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2015-2016**  
**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
Southern Tioga SD				
<i>Lycoming</i>	\$176,634	0.3144	0.3144	\$0
<i>Tioga</i>		0.2898	0.2899	
Springfield SD	\$660,011	0.3854	0.3854	\$0
Springfield Township SD	\$1,069,737	0.8665	0.4357	\$531,742
Spring-Ford Area SD				
<i>Chester</i>	\$1,982,682	0.5599	0.5561	\$13,217
<i>Montgomery</i>		0.5599	0.5561	
State College Area SD	\$3,606,966	1.6562	1.4617	\$423,546
Susquehanna Township SD	\$158,162	0.1022	0.1022	\$0
Tredyffrin-Easttown SD	\$1,697,445	0.3599	0.3599	\$0
Trinity Area SD	\$449,649	2.3127	2.3127	\$0
Troy Area SD	\$1,538,544	9.7261	1.8284	\$1,249,309
Twin Valley SD				
<i>Berks</i>	\$880,608	0.6845	0.6845	\$0
<i>Chester</i>		0.5860	0.5861	
Unionville-Chadds Ford SD				
<i>Chester</i>	\$1,438,844	0.5777	0.5777	\$0
<i>Delaware</i>		0.6861	0.6862	
United SD	\$188,224	4.2774	4.2774	\$0
Upper Adams SD	\$1,807,676	2.1931	0.2151	\$1,630,362
Upper Darby SD	\$852,965	0.3149	0.3150	\$0
Upper Dauphin Area SD	\$146,233	0.4292	0.4292	\$0
Upper Dublin SD	\$791,007	0.3631	0.3632	\$0
Upper Merion Area SD	\$956,512	0.2512	0.2512	\$0
Upper Perkiomen SD				
<i>Berks</i>	\$475,319	0.3426	0.3427	\$0
<i>Montgomery</i>		0.3426	0.3427	
Upper Saint Clair SD	\$853,953	0.4180	0.4181	\$0

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2015-2016**  
**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
Valley View SD	\$146,579	1.2713	1.2713	\$0
Wallenpaupack Area SD				
<i>Pike</i>	\$1,731,749	2.5921	1.2191	\$912,892
<i>Wayne</i>		0.5279	0.2523	
Wallingford-Swarthmore SD	\$357,987	0.2674	0.2675	\$0
Warren County SD	\$245,962	0.5970	0.5970	\$0
Warrior Run SD				
<i>Montour</i>		0.1570	0.1570	
<i>Northumberland</i>	\$130,501	1.3379	1.3379	\$0
<i>Union</i>		0.0000	0.0000	
Washington SD	\$120,199	1.9089	1.9090	\$0
Wattsburg Area SD	\$646,951	1.1923	0.8534	\$183,853
Wayne Highlands SD	\$486,764	0.2694	0.2693	\$100
Wellsboro Area SD				
<i>Lycoming</i>	\$19,602	0.0000	0.0000	\$0
<i>Tioga</i>		0.0362	0.0362	
West Branch Area SD				
<i>Clearfield</i>	\$154,458	4.2587	4.2587	\$0
<i>Clinton</i>		0.2948	0.2948	
West Chester Area SD				
<i>Chester</i>	\$1,665,684	0.2097	0.2097	\$0
<i>Delaware</i>		0.1753	0.1753	
West Shore SD				
<i>Cumberland</i>	\$1,995,024	0.3641	0.3089	\$293,946
<i>York</i>		0.5033	0.4314	
West York Area SD	\$981,569	0.6738	0.6738	\$0
Western Beaver County SD	\$101,071	1.6230	1.6230	\$0
Western Wayne SD	\$786,110	0.5617	0.5617	\$0
Whitehall-Coplay SD	\$1,404,959	0.6007	0.3154	\$667,399

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

<b>School District</b>	<b>Dollar Amount That Preliminary Budget Exceeds the Index</b>	<b>Millage Increase Above the Index Needed to Fully Fund Preliminary Budget</b>	<b>Millage Increase Above the Index Allowed as a Result of Approved Exceptions</b>	<b>Expenditures on Preliminary Budget That Exceed Approved Exceptions</b>
Williamsport Area SD	\$3,003,488	1.9675	0.3260	\$2,505,820
Wilmington Area SD				
<i>Lawrence</i>	\$280,013	0.6207	0.6208	\$0
<i>Mercer</i>		2.9140	2.9140	
Wilson SD	\$104,288	0.0423	0.0423	\$0
Wyalusing Area SD				
<i>Bradford</i>	\$712,881	4.3257	0.9853	\$555,469
<i>Wyoming</i>		5.2125	0.8116	
Yough SD	\$241,126	1.9533	1.9533	\$0

**Table 5**  
**Referendum Exceptions for School Year 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Abington SD	\$2,240,881	\$0	\$0	\$882,523	\$882,523	\$1,358,358	\$1,358,358
Albert Gallatin Area SD	\$97,357	\$0	\$0	\$97,357	\$97,357	\$0	\$0
Allentown City SD	\$2,443,299	\$0	\$0	\$1,369,455	\$1,369,455	\$1,073,844	\$1,073,844
Annville-Cleona SD	\$512,277	\$0	\$0	\$348,387	\$348,387	\$169,342	\$163,890
Antietam SD	\$254,307	\$0	\$0	\$192,832	\$192,832	\$61,475	\$61,475
Avonworth SD	\$342,196	\$0	\$0	\$135,422	\$135,422	\$206,774	\$206,774
Bald Eagle Area SD	\$349,869	\$0	\$0	\$139,674	\$139,674	\$225,217	\$210,195
Baldwin-Whitehall SD	\$683,346	\$0	\$0	\$0	\$0	\$683,346	\$683,346
Beaver Area SD	\$175,575	\$0	\$0	\$0	\$0	\$175,575	\$175,575
Bellefonte Area SD	\$367,356	\$0	\$0	\$0	\$0	\$367,356	\$367,356
Bellwood-Antis SD	\$244,153	\$0	\$0	\$44,632	\$112,236	\$131,917	\$131,917
Bethel Park SD	\$1,657,165	\$0	\$0	\$1,002,368	\$1,002,368	\$655,579	\$654,797
Bethlehem Area SD	\$4,541,730	\$0	\$0	\$2,879,214	\$2,879,214	\$1,662,516	\$1,662,516
Boyertown Area SD	\$2,315,665	\$0	\$0	\$1,435,858	\$1,435,858	\$879,807	\$879,807
Brandywine Heights Area SD	\$258,488	\$0	\$0	\$0	\$0	\$258,488	\$258,488
Brentwood Borough SD	\$237,046	\$0	\$0	\$90,752	\$90,752	\$146,294	\$146,294
Brockway Area SD	\$95,841	\$0	\$0	\$7,192	\$7,192	\$88,649	\$88,649
Brownsville Area SD	\$372,721	\$0	\$0	\$284,877	\$284,877	\$93,377	\$87,844
Burgettstown Area SD	\$149,226	\$0	\$0	\$0	\$0	\$149,226	\$149,226
Camp Hill SD	\$318,777	\$0	\$0	\$161,806	\$161,806	\$156,971	\$156,971
Carlynton SD	\$551,317	\$0	\$0	\$363,675	\$363,675	\$187,642	\$187,642
Centennial SD	\$1,291,531	\$0	\$0	\$222,917	\$358,361	\$933,170	\$933,170
Central Bucks SD	\$2,646,449	\$0	\$0	\$0	\$0	\$2,646,449	\$2,646,449
Central Columbia SD	\$210,965	\$0	\$0	\$0	\$0	\$210,965	\$210,965

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Central Greene SD	\$526,177	\$0	\$0	\$397,779	\$397,779	\$131,956	\$128,398
Central York SD	\$1,125,800	\$0	\$0	\$457,932	\$457,932	\$668,180	\$667,868
Chambersburg Area SD	\$1,362,378	\$0	\$0	\$491,927	\$491,927	\$870,451	\$870,451
Chartiers-Houston SD	\$178,480	\$0	\$0	\$76,855	\$52,255	\$126,225	\$126,225
Clarion Area SD	\$201,481	\$0	\$0	\$87,510	\$87,510	\$113,971	\$113,971
Coatesville Area SD	\$2,068,838	\$0	\$0	\$951,436	\$951,436	\$1,035,448	\$1,117,402
Colonial SD	\$1,237,732	\$0	\$0	\$270,910	\$270,910	\$966,822	\$966,822
Conestoga Valley SD	\$580,857	\$0	\$0	\$330,556	\$96,635	\$484,222	\$484,222
Conewago Valley SD	\$367,857	\$0	\$0	\$0	\$0	\$367,857	\$367,857
Conrad Weiser Area SD	\$296,021	\$0	\$0	\$0	\$0	\$300,159	\$296,021
Cornwall-Lebanon SD	\$1,126,807	\$0	\$0	\$563,398	\$563,398	\$578,835	\$563,409
Corry Area SD	\$19,726	\$0	\$0	\$0	\$0	\$19,726	\$19,726
Crestwood SD	\$484,379	\$0	\$0	\$215,218	\$215,218	\$269,161	\$269,161
Dallas SD	\$271,582	\$0	\$0	\$0	\$0	\$271,582	\$271,582
Dubois Area SD	\$310,023	\$0	\$0	\$374,690	\$15,659	\$294,364	\$294,364
East Lycoming SD	\$148,931	\$0	\$0	\$49,720	\$49,720	\$110,377	\$99,211
East Penn SD	\$2,471,357	\$0	\$0	\$1,510,921	\$1,510,921	\$960,436	\$960,436
East Pennsboro Area SD	\$286,853	\$0	\$0	\$0	\$0	\$286,853	\$286,853
Eastern Lancaster County SD	\$1,049,868	\$0	\$0	\$706,527	\$706,527	\$343,341	\$343,341
Eastern Lebanon County SD	\$415,177	\$0	\$0	\$153,571	\$153,571	\$261,606	\$261,606
Eastern York SD	\$277,681	\$0	\$0	\$0	\$0	\$343,052	\$277,681
Elizabethtown Area SD	\$1,020,146	\$0	\$0	\$613,286	\$613,286	\$406,860	\$406,860
Ellwood City Area SD	\$137,036	\$0	\$0	\$44,752	\$44,752	\$92,284	\$92,284
Erie City SD	\$1,143,968	\$0	\$0	\$0	\$0	\$1,474,221	\$1,143,968

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Everett Area SD	\$228,797	\$0	\$0	\$117,166	\$117,166	\$111,631	\$111,631
Exeter Township SD	\$864,612	\$0	\$0	\$467,750	\$467,750	\$421,342	\$396,862
Fairview SD	\$308,635	\$0	\$0	\$118,088	\$118,088	\$190,547	\$190,547
Fannett-Metal SD	\$224,723	\$0	\$0	\$173,125	\$173,125	\$70,025	\$51,598
Fleetwood Area SD	\$823,139	\$0	\$0	\$538,432	\$538,432	\$284,707	\$284,707
Forest Area SD	\$81,094	\$0	\$0	\$0	\$0	\$81,094	\$81,094
Franklin Regional SD	\$457,233	\$0	\$0	\$0	\$0	\$457,233	\$457,233
Frazier SD	\$146,662	\$0	\$0	\$0	\$0	\$146,662	\$146,662
Freedom Area SD	\$518,314	\$0	\$0	\$329,903	\$329,903	\$190,582	\$188,411
Freeport Area SD	\$298,599	\$0	\$0	\$110,048	\$110,048	\$190,246	\$188,551
Garnet Valley SD	\$852,848	\$0	\$0	\$0	\$0	\$852,848	\$852,848
Gettysburg Area SD	\$412,596	\$0	\$0	\$0	\$0	\$422,139	\$412,596
Governor Mifflin SD	\$549,671	\$0	\$0	\$0	\$0	\$549,671	\$549,671
Greenwood SD	\$82,558	\$0	\$0	\$0	\$0	\$82,558	\$82,558
Halifax Area SD	\$349,718	\$0	\$0	\$221,269	\$221,269	\$114,423	\$128,449
Hamburg Area SD	\$662,681	\$0	\$0	\$423,414	\$423,414	\$239,878	\$239,267
Haverford Township SD	\$889,915	\$0	\$0	\$0	\$0	\$889,915	\$889,915
Hazleton Area SD	\$732,433	\$0	\$0	\$363,785	\$363,785	\$368,648	\$368,648
Hempfield SD	\$1,740,191	\$0	\$0	\$836,829	\$836,829	\$926,060	\$903,362
Homer-Center SD	\$290,679	\$0	\$0	\$199,681	\$199,681	\$90,998	\$90,998
Jefferson-Morgan SD	\$120,655	\$0	\$0	\$0	\$0	\$120,651	\$120,655
Jenkintown SD	\$122,139	\$0	\$0	\$0	\$0	\$122,139	\$122,139
Juniata Valley SD	\$37,479	\$0	\$0	\$0	\$0	\$37,479	\$37,479
Kennett Consolidated SD	\$676,003	\$0	\$0	\$0	\$0	\$676,003	\$676,003

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Kutztown Area SD	\$255,988	\$0	\$0	\$0	\$0	\$263,758	\$255,988
Lackawanna Trail SD	\$210,457	\$0	\$0	\$63,144	\$63,144	\$147,313	\$147,313
Lancaster SD	\$1,686,885	\$0	\$0	\$805,781	\$805,781	\$881,104	\$881,104
Laurel Highlands SD	\$967,756	\$0	\$0	\$662,901	\$662,901	\$304,822	\$304,855
Lebanon SD	\$423,398	\$0	\$0	\$324,062	\$324,062	\$99,336	\$99,336
Leechburg Area SD	\$249,038	\$0	\$0	\$184,194	\$184,194	\$64,844	\$64,844
Lewisburg Area SD	\$294,950	\$0	\$0	\$65,597	\$65,597	\$229,353	\$229,353
Lower Merion SD	\$3,647,190	\$0	\$0	\$1,610,194	\$1,610,194	\$2,045,418	\$2,036,996
Lower Moreland Township SD	\$626,636	\$0	\$0	\$333,785	\$252,189	\$374,447	\$374,447
Marple Newtown SD	\$1,206,206	\$0	\$0	\$584,096	\$584,096	\$622,110	\$622,110
Mid Valley SD	\$224,789	\$0	\$0	\$56,476	\$56,476	\$168,313	\$168,313
Middletown Area SD	\$470,701	\$0	\$0	\$174,285	\$174,285	\$296,416	\$296,416
Millcreek Township SD	\$1,158,807	\$0	\$0	\$358,872	\$358,872	\$799,935	\$799,935
Milton Area SD	\$760,858	\$0	\$0	\$639,280	\$639,280	\$121,578	\$121,578
Montgomery Area SD	\$135,489	\$0	\$0	\$50,778	\$50,778	\$84,711	\$84,711
Montoursville Area SD	\$537,722	\$0	\$0	\$355,324	\$355,324	\$182,398	\$182,398
Moon Area SD	\$1,239,359	\$0	\$0	\$749,245	\$749,245	\$490,114	\$490,114
Morrisville Borough SD	\$119,896	\$0	\$0	\$0	\$0	\$128,027	\$119,896
Mt Lebanon SD	\$1,193,245	\$0	\$0	\$366,842	\$366,842	\$826,403	\$826,403
Muhlenberg SD	\$347,244	\$0	\$0	\$0	\$0	\$347,244	\$347,244
Nazareth Area SD	\$1,013,526	\$0	\$0	\$412,914	\$412,914	\$600,612	\$600,612
Neshaminy SD	\$4,519,709	\$0	\$0	\$3,091,588	\$3,091,588	\$1,428,121	\$1,428,121
New Brighton Area SD	\$130,682	\$0	\$0	\$0	\$0	\$313,263	\$130,682
New Kensington-Arnold SD	\$88,795	\$0	\$0	\$0	\$0	\$93,535	\$88,795

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

**Table 5**  
**Referendum Exceptions for School Year 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Norristown Area SD	\$1,649,023	\$0	\$0	\$524,465	\$524,465	\$1,132,401	\$1,124,558
North Allegheny SD	\$1,404,358	\$0	\$0	\$129,178	\$129,178	\$1,275,180	\$1,275,180
North Penn SD	\$2,127,389	\$0	\$0	\$0	\$0	\$2,127,389	\$2,127,389
Northampton Area SD	\$1,250,828	\$0	\$0	\$576,679	\$576,679	\$674,149	\$674,149
Northern Bedford County SD	\$35,896	\$0	\$0	\$0	\$0	\$35,896	\$35,896
Northern Lebanon SD	\$396,579	\$0	\$0	\$82,682	\$82,682	\$313,897	\$313,897
Norwin SD	\$1,008,465	\$0	\$0	\$710,125	\$710,125	\$301,367	\$298,340
Old Forge SD	\$291,917	\$0	\$0	\$194,534	\$194,534	\$97,383	\$97,383
Palmyra Area SD	\$921,516	\$0	\$0	\$588,716	\$588,716	\$332,800	\$332,800
Panther Valley SD	\$101,509	\$0	\$0	\$0	\$0	\$119,678	\$101,509
Pen Argyl Area SD	\$271,765	\$0	\$0	\$86,712	\$86,712	\$188,135	\$185,053
Pennridge SD	\$1,092,839	\$0	\$0	\$0	\$0	\$1,092,839	\$1,092,839
Penns Valley Area SD	\$165,642	\$0	\$0	\$0	\$0	\$165,642	\$165,642
Pennsbury SD	\$2,991,086	\$0	\$0	\$1,257,774	\$1,171,113	\$1,819,973	\$1,819,973
Peters Township SD	\$528,229	\$0	\$0	\$0	\$0	\$528,229	\$528,229
Phoenixville Area SD	\$598,775	\$0	\$0	\$0	\$0	\$598,775	\$598,775
Pine-Richland SD	\$725,548	\$0	\$0	\$194,572	\$194,572	\$530,976	\$530,976
Pittston Area SD	\$442,265	\$0	\$0	\$297,490	\$297,490	\$144,775	\$144,775
Pleasant Valley SD	\$2,574,123	\$0	\$0	\$1,526,446	\$1,526,446	\$1,047,677	\$1,047,677
Plum Borough SD	\$432,527	\$0	\$0	\$0	\$0	\$435,964	\$432,527
Quaker Valley SD	\$335,640	\$0	\$0	\$0	\$0	\$335,640	\$335,640
Riverview SD	\$269,311	\$0	\$0	\$114,641	\$114,641	\$154,670	\$154,670
Saint Clair Area SD	\$140,688	\$0	\$0	\$100,944	\$100,944	\$39,744	\$39,744
Salisbury Township SD	\$258,802	\$0	\$0	\$0	\$0	\$258,802	\$258,802

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Seneca Valley SD	\$995,042	\$0	\$0	\$116,017	\$116,017	\$879,025	\$879,025
Shanksville-Stonycreek SD	\$49,797	\$0	\$0	\$0	\$0	\$56,842	\$49,797
Shikellamy SD	\$939,819	\$0	\$0	\$691,054	\$691,054	\$255,052	\$248,765
Slippery Rock Area SD	\$209,537	\$0	\$0	\$0	\$0	\$257,994	\$209,537
Solanco SD	\$1,016,042	\$0	\$0	\$629,327	\$629,327	\$396,712	\$386,715
Somerset Area SD	\$586,919	\$0	\$0	\$314,244	\$314,244	\$272,675	\$272,675
South Fayette Township SD	\$332,820	\$0	\$0	\$0	\$0	\$332,820	\$332,820
South Side Area SD	\$150,436	\$0	\$0	\$0	\$0	\$150,436	\$150,436
South Western SD	\$1,003,279	\$0	\$0	\$481,783	\$481,783	\$521,496	\$521,496
South Williamsport Area SD	\$195,854	\$0	\$0	\$84,628	\$84,628	\$111,905	\$111,226
Southern Columbia Area SD	\$188,522	\$0	\$0	\$0	\$0	\$244,360	\$188,522
Southern Huntingdon County SD	\$226,900	\$0	\$0	\$141,127	\$141,127	\$85,773	\$85,773
Southern Tioga SD	\$223,533	\$0	\$0	\$0	\$0	\$250,803	\$223,533
Spring-Ford Area SD	\$1,969,465	\$0	\$0	\$868,374	\$868,374	\$1,101,091	\$1,101,091
Springfield SD	\$1,574,058	\$0	\$0	\$1,308,243	\$1,000,929	\$573,129	\$573,129
Springfield Township SD	\$537,995	\$0	\$0	\$107,995	\$107,995	\$430,000	\$430,000
State College Area SD	\$3,183,420	\$3,183,420	\$3,183,420	\$0	\$0	\$0	\$0
Susquehanna Township SD	\$755,417	\$0	\$0	\$389,049	\$389,049	\$366,368	\$366,368
Tredyffrin-Easttown SD	\$1,819,044	\$0	\$0	\$731,177	\$731,177	\$1,087,867	\$1,087,867
Trinity Area SD	\$586,049	\$0	\$0	\$205,700	\$205,700	\$380,349	\$380,349
Troy Area SD	\$289,235	\$0	\$0	\$179,778	\$144,551	\$121,909	\$144,684
Twin Valley SD	\$922,746	\$0	\$0	\$517,798	\$517,798	\$405,283	\$404,948
Unionville-Chadds Ford SD	\$1,575,431	\$0	\$0	\$863,856	\$863,856	\$711,575	\$711,575
United SD	\$188,318	\$0	\$0	\$0	\$0	\$188,318	\$188,318

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Upper Adams SD	\$177,314	\$0	\$0	\$0	\$0	\$177,314	\$177,314
Upper Darby SD	\$2,975,436	\$0	\$0	\$2,975,436	\$2,975,436	\$0	\$0
Upper Dauphin Area SD	\$161,357	\$0	\$0	\$32,103	\$32,103	\$136,622	\$129,254
Upper Dublin SD	\$814,638	\$0	\$0	\$31,880	\$31,880	\$782,758	\$782,758
Upper Merion Area SD	\$1,141,358	\$0	\$0	\$383,686	\$383,686	\$758,336	\$757,672
Upper Perkiomen SD	\$670,110	\$0	\$0	\$70,680	\$274,827	\$395,283	\$395,283
Upper Saint Clair SD	\$875,929	\$0	\$0	\$298,802	\$298,802	\$577,127	\$577,127
Valley View SD	\$301,673	\$0	\$0	\$97,959	\$97,959	\$203,714	\$203,714
Wallenpaupack Area SD	\$818,857	\$0	\$0	\$262,542	\$262,542	\$556,315	\$556,315
Wallingford-Swarthmore SD	\$817,576	\$0	\$0	\$180,554	\$180,554	\$637,022	\$637,022
Warren County SD	\$735,053	\$0	\$0	\$246,852	\$246,852	\$488,201	\$488,201
Warrior Run SD	\$372,425	\$0	\$0	\$223,129	\$223,129	\$149,296	\$149,296
Washington SD	\$180,936	\$0	\$0	\$0	\$0	\$180,936	\$180,936
Wattsburg Area SD	\$463,098	\$0	\$0	\$336,390	\$336,390	\$126,708	\$126,708
Wayne Highlands SD	\$486,664	\$0	\$0	\$76,442	\$76,442	\$410,222	\$410,222
Wellsboro Area SD	\$341,394	\$0	\$0	\$177,562	\$177,562	\$163,832	\$163,832
West Branch Area SD	\$349,585	\$0	\$0	\$297,729	\$297,729	\$234,353	\$51,856
West Chester Area SD	\$2,092,742	\$0	\$0	\$376,259	\$376,259	\$1,716,483	\$1,716,483
West Shore SD	\$1,701,078	\$0	\$0	\$221,124	\$221,124	\$1,479,954	\$1,479,954
West York Area SD	\$1,029,905	\$0	\$0	\$593,630	\$593,630	\$443,551	\$436,275
Western Beaver County SD	\$237,948	\$0	\$0	\$131,154	\$131,154	\$106,794	\$106,794
Western Wayne SD	\$842,061	\$0	\$0	\$543,747	\$543,747	\$298,314	\$298,314
Whitehall-Coplay SD	\$737,560	\$0	\$0	\$141,533	\$141,533	\$662,121	\$596,027
Williamsport Area SD	\$497,668	\$0	\$0	\$0	\$0	\$497,668	\$497,668

\* 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 2015-2016**  
**Sought From and Approved By Pennsylvania Department of Education**

School District	Total Approved	School Construction Electoral Debt *		Special Education Expenditures *		Pension Obligations *	
		Requested	Approved	Requested	Approved	Requested	Approved
Wilmington Area SD	\$353,048	\$0	\$0	\$162,797	\$162,797	\$190,251	\$190,251
Wilson SD	\$1,160,124	\$0	\$0	\$401,315	\$401,315	\$758,809	\$758,809
Wyalusing Area SD	\$157,412	\$0	\$0	\$0	\$0	\$180,398	\$157,412
Yough SD	\$276,707	\$0	\$0	\$94,684	\$100,831	\$175,876	\$175,876

\$132,751,446	\$3,183,420	\$3,183,420	\$54,117,874	\$53,402,866	\$77,273,001	\$76,165,160
172	1	1	119	119	169	169

\* 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 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Abington SD	0.6178	\$2,094,820	2.00%	0.6179	\$2,094,820
Albert Gallatin Area SD	0.1596	\$97,324	1.20%	0.1596	\$97,324
Allentown City SD	0.0366	\$167,311	0.20%	0.0367	\$167,311
Annville-Cleona SD	0.5658	\$453,031	4.00%	0.5658	\$453,031
Antietam SD	0.3676	\$90,009	1.00%	0.3677	\$90,009
Avonworth SD	0.2253	\$198,908	1.20%	0.2253	\$198,908
Bald Eagle Area SD	1.6596	\$270,547	3.00%	1.6597	\$270,547
Baldwin-Whitehall SD	0.5597	\$983,654	2.10%	0.3888	\$683,346
Beaver Area SD	1.2599	\$253,759	1.20%	0.8717	\$175,575
Bellefonte Area SD	0.7536	\$357,004	1.50%	0.7536	\$357,004
Bellwood-Antis SD	4.6412	\$219,125	4.20%	4.6412	\$219,125
Bethel Park SD	0.6698	\$1,570,338	2.80%	0.6699	\$1,570,338
Bethlehem Area SD					
<i>Lehigh</i>	1.0161	\$8,896,876	3.10%	0.5337	\$4,541,730
<i>Northampton</i>	3.1973		2.90%	1.6223	
Boyertown Area SD					
<i>Berks</i>	0.9020	\$2,143,969	3.60%	0.9021	\$2,315,665
<i>Montgomery</i>	0.8347		3.40%	0.8347	
Brandywine Heights Area SD	0.0650	\$37,077	0.20%	0.0651	\$37,077
Brentwood Borough SD	5.7414	\$2,124,410	1.90%	0.6406	\$237,046

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Brockway Area SD					
<i>Elk</i>	7.5721	\$955,364	1.30%	0.3699	\$95,841
<i>Jefferson</i>	6.6192		3.00%	0.6964	
Brownsville Area SD					
<i>Fayette</i>	1.7918	\$480,814	7.50%	1.3898	\$372,721
<i>Washington</i>	9.3402		6.30%	6.9298	
Burgettstown Area SD	2.7060	\$133,764	2.10%	2.7060	\$133,764
Camp Hill SD	1.8344	\$1,415,250	2.60%	0.4131	\$318,777
Carlynton SD	0.5095	\$324,124	2.50%	0.5096	\$324,124
Centennial SD	2.2688	\$1,188,519	1.80%	2.2688	\$1,188,519
Central Bucks SD	1.3621	\$2,350,968	1.10%	1.3621	\$2,350,968
Central Columbia SD	3.8172	\$1,078,539	1.60%	0.7466	\$210,965
Central Greene SD	1.3957	\$806,932	3.30%	0.9100	\$526,177
Central York SD	0.4128	\$1,165,040	2.10%	0.3988	\$1,125,800
Chambersburg Area SD	1.2972	\$891,254	1.30%	1.2972	\$891,254
Chartiers-Houston SD	6.9122	\$450,665	2.10%	2.7375	\$178,480
Clarion Area SD	6.0951	\$586,726	3.20%	2.0930	\$201,481
Coatesville Area SD	0.8701	\$2,354,761	2.30%	0.7644	\$2,068,838
Colonial SD	0.3265	\$1,237,944	1.60%	0.3265	\$1,237,732
Conestoga Valley SD	0.3075	\$803,254	1.40%	0.2224	\$580,857
Conewago Valley SD	1.5052	\$3,219,972	1.30%	0.1719	\$367,857

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

<b>School District</b>	<b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b>	<b>Total Dollar Value of Real Estate Tax Rate Increase</b>	<b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b>	<b>Approved Real Estate Tax Rate Increase Due to Exceptions</b>	<b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b>
Conrad Weiser Area SD					
<i>Berks</i>	0.4228	\$401,018	1.20%	0.3121	\$296,021
<i>Lancaster</i>	0.3387		1.10%	0.2429	
Cornwall-Lebanon SD	0.1866	\$541,453	1.30%	0.1866	\$541,453
Corry Area SD					
<i>Crawford</i>	8.4678	\$1,166,960	0.00%	0.0228	
<i>Erie</i>	2.5684		0.40%	0.0605	\$19,726
<i>Warren</i>	8.3233		0.00%	0.0000	
Crestwood SD	0.2738	\$465,808	2.80%	0.2738	\$465,808
Dallas SD	0.1926	\$288,810	1.40%	0.1811	\$271,582
Dubois Area SD					
<i>Clearfield</i>	22.3546	\$4,807,365	1.30%	1.4855	\$310,023
<i>Jefferson</i>	7.1215		1.00%	0.3740	
East Lycoming SD	0.6284	\$307,512	2.30%	0.3043	\$148,931
East Penn SD	0.4995	\$2,471,417	2.80%	0.4995	\$2,471,357
East Pennsboro Area SD	0.2012	\$348,419	1.40%	0.1656	\$286,853
Eastern Lancaster County SD	0.3575	\$722,962	2.40%	0.3575	\$722,962
Eastern Lebanon County SD	0.6101	\$989,780	1.80%	0.2559	\$415,177
Eastern York SD	0.3233	\$345,666	1.20%	0.2597	\$277,681
Elizabethtown Area SD	0.6633	\$1,023,653	3.40%	0.6611	\$1,020,146
Ellwood City Area SD	0.4564	\$197,144	1.80%	0.3172	\$137,036
Erie City SD	0.5180	\$1,375,923	2.40%	0.4306	\$1,143,968



**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Everett Area SD	0.3543	\$212,193	3.20%	0.3543	\$212,193
Exeter Township SD	0.6201	\$829,366	1.90%	0.6201	\$829,366
Fairview SD	0.1288	\$114,885	0.80%	0.1289	\$114,885
Fannett-Metal SD					
<i>Franklin</i>	4.3002	\$140,094	5.10%	4.3002	\$224,723
<i>Perry</i>	0.2048		2.30%	0.2048	
Fleetwood Area SD	1.7448	\$1,421,511	3.10%	1.0103	\$823,139
Forest Area SD					
<i>Elk</i>	0.3964	\$89,364	0.80%	0.3284	
<i>Forest</i>	1.4378		1.80%	1.3140	\$81,094
<i>Venango</i>	0.0534		0.30%	0.0369	
Franklin Regional SD	1.9228	\$658,725	1.40%	1.3346	\$457,233
Frazier SD	2.0903	\$545,124	3.20%	0.5623	\$146,662
Freedom Area SD	3.8442	\$498,825	7.20%	3.8442	\$498,825
Freeport Area SD					
<i>Armstrong</i>	1.0914	\$156,518	1.90%	1.0914	\$298,599
<i>Butler</i>	1.2122		0.90%	1.2122	
Garnet Valley SD	0.1987	\$477,386	0.70%	0.1988	\$477,386
Gettysburg Area SD	0.1334	\$356,691	1.20%	0.1334	\$356,691
Governor Mifflin SD	0.3520	\$542,404	1.30%	0.3520	\$542,404

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Greenwood SD					
<i>Juniata</i>	0.9506	\$75,583	0.90%	0.9506	\$82,558
<i>Perry</i>	0.2344		1.70%	0.2345	
Halifax Area SD	0.9783	\$309,116	4.50%	0.9783	\$309,116
Hamburg Area SD	0.8547	\$692,491	3.00%	0.8180	\$662,681
Haverford Township SD	0.4781	\$1,415,994	1.00%	0.3004	\$889,915
Hazleton Area SD					
<i>Carbon</i>	0.3939	\$929,877	0.90%	0.2699	
<i>Luzerne</i>	0.1804		1.40%	0.1390	\$732,433
<i>Schuylkill</i>	1.1017		2.70%	0.9527	
Hempfield SD	0.5260	\$1,867,680	2.40%	0.4900	\$1,740,191
Homer-Center SD	4.5548	\$194,560	3.40%	4.5548	\$194,560
Jefferson-Morgan SD	0.7880	\$120,287	2.90%	0.7880	\$120,287
Jenkintown SD	0.8382	\$234,941	1.10%	0.4357	\$122,139
Juniata Valley SD	4.5135	\$263,543	1.20%	0.6418	\$37,479
Kennett Consolidated SD	0.2157	\$417,976	0.80%	0.2157	\$417,976
Kutztown Area SD	0.4101	\$263,763	1.30%	0.3980	\$255,988
Lackawanna Trail SD					
<i>Lackawanna</i>	7.9135	\$296,614	4.10%	6.1503	\$210,457
<i>Wyoming</i>	2.0218		1.40%	1.0926	
Lancaster SD	2.3211	\$5,813,939	2.30%	0.6734	\$1,686,885
Laurel Highlands SD	0.5857	\$631,442	3.60%	0.5857	\$631,442

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

<b>School District</b>	<b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b>	<b>Total Dollar Value of Real Estate Tax Rate Increase</b>	<b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b>	<b>Approved Real Estate Tax Rate Increase Due to Exceptions</b>	<b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b>
Lebanon SD	0.9299	\$781,914	2.50%	0.5035	\$423,398
Leechburg Area SD					
<i>Armstrong</i>	0.4672	\$47,643	0.70%	0.4672	\$249,038
<i>Westmoreland</i>	2.0798		1.80%	2.0799	
Lewisburg Area SD	0.2856	\$275,031	1.70%	0.2857	\$275,031
Lower Merion SD	0.4850	\$3,658,289	1.80%	0.4836	\$3,647,190
Lower Moreland Township SD	0.6877	\$723,856	1.80%	0.5954	\$626,636
Marple Newtown SD	0.3126	\$1,012,345	1.70%	0.3126	\$1,012,345
Mid Valley SD	1.9704	\$238,034	1.80%	1.8607	\$224,789
Middletown Area SD	0.5004	\$446,989	2.20%	0.5005	\$446,989
Millcreek Township SD	0.0981	\$358,468	0.70%	0.0981	\$358,468
Milton Area SD					
<i>Northumberland</i>	3.5434	\$512,134	5.90%	3.5434	\$760,858
<i>Union</i>	0.5634		4.20%	0.5635	
Montgomery Area SD	0.6558	\$177,186	3.60%	0.5015	\$135,489
Montoursville Area SD	0.8033	\$610,816	4.70%	0.7071	\$537,722
Moon Area SD	0.6262	\$1,322,173	3.00%	0.5869	\$1,239,359
Morrisville Borough SD	4.9455	\$277,255	1.10%	2.1386	\$119,896
Mt Lebanon SD	0.2201	\$573,959	0.90%	0.2202	\$573,959
Muhlenberg SD	0.9145	\$1,098,920	1.00%	0.2889	\$347,244
Nazareth Area SD	0.2438	\$227,403	0.50%	0.2438	\$227,403
Neshaminy SD	10.2120	\$7,747,608	3.60%	5.9573	\$4,519,709

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
New Brighton Area SD	3.5300	\$308,070	2.40%	1.4974	\$130,682
New Kensington-Arnold SD	1.8939	\$218,625	0.90%	0.7692	\$88,795
Norristown Area SD	0.6321	\$1,651,594	1.90%	0.6312	\$1,649,023
North Allegheny SD	1.0511	\$5,506,410	1.40%	0.2680	\$1,404,358
North Penn SD					
<i>Bucks</i>	2.5841	\$166,646	1.90%	2.5841	\$2,127,389
<i>Montgomery</i>	0.0231		0.10%	0.0232	
Northampton Area SD	0.1055	\$113,696	0.20%	0.1056	\$113,696
Northern Bedford County SD	0.0522	\$19,277	0.70%	0.0522	\$19,277
Northern Lebanon SD	0.2861	\$388,275	2.20%	0.2862	\$388,275
Norwin SD					
<i>Allegheny</i>	0.6043	\$863,731	5.90%	0.6043	\$1,008,465
<i>Westmoreland</i>	2.2257		3.00%	2.2257	
Old Forge SD	3.5000	\$156,603	2.70%	3.5000	\$156,603
Palmyra Area SD	0.4805	\$921,582	3.40%	0.4805	\$921,516
Panther Valley SD					
<i>Carbon</i>	1.2557	\$171,271	1.30%	0.7669	\$101,509
<i>Schuylkill</i>	0.6338		0.40%	0.2042	
Pen Argyl Area SD	0.6853	\$204,217	1.40%	0.6853	\$204,217
Pennridge SD	17.6245	\$10,397,240	1.20%	1.8524	\$1,092,839
Penns Valley Area SD	0.6000	\$155,676	1.30%	0.6000	\$155,676
Pennsbury SD	6.5544	\$5,639,353	2.10%	3.4764	\$2,991,086

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

<b>School District</b>	<b>Total Increase in Real Estate Tax Rate from Preliminary Budget</b>	<b>Total Dollar Value of Real Estate Tax Rate Increase</b>	<b>Percent of Real Estate Tax Rate Due to Referendum Exceptions</b>	<b>Approved Real Estate Tax Rate Increase Due to Exceptions</b>	<b>Dollar Value of Real Estate Tax Rate Increase Due to Exceptions</b>
Peters Township SD	4.9644	\$1,658,267	1.40%	1.5813	\$528,229
Phoenixville Area SD	0.5411	\$1,065,253	1.00%	0.3041	\$598,775
Pine-Richland SD	0.2498	\$645,748	1.30%	0.2498	\$645,748
Pittston Area SD	0.3057	\$442,333	2.10%	0.3056	\$442,265
Pleasant Valley SD	8.1885	\$2,574,192	5.20%	8.1883	\$2,574,123
Plum Borough SD	0.6013	\$886,662	1.50%	0.2933	\$432,527
Quaker Valley SD	0.2316	\$405,146	1.10%	0.1918	\$335,640
Riverview SD	1.0486	\$568,054	2.10%	0.4971	\$269,311
Saint Clair Area SD	1.6845	\$168,410	4.00%	1.4072	\$140,688
Salisbury Township SD	0.3068	\$392,123	1.10%	0.2024	\$258,802
Seneca Valley SD	5.9675	\$3,270,906	1.50%	1.8153	\$995,042
Shanksville-Stonycreek SD	0.5763	\$51,632	1.50%	0.5558	\$49,797
Shikellamy SD	4.2523	\$741,031	4.70%	4.2523	\$741,031
Slippery Rock Area SD	3.6807	\$485,781	1.60%	1.5876	\$209,537
Solanco SD	0.0236	\$42,982	0.20%	0.0237	\$42,982
Somerset Area SD	1.2815	\$537,845	3.10%	1.2815	\$537,845
South Fayette Township SD	0.2754	\$332,686	1.10%	0.2754	\$332,686
South Side Area SD	1.4376	\$184,332	2.10%	1.1732	\$150,436
South Western SD	0.4336	\$831,461	2.30%	0.4336	\$831,461
South Williamsport Area SD	1.6139	\$577,962	3.40%	0.5469	\$195,854

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Southern Columbia Area SD					
<i>Columbia</i>	0.1751	\$16,498	0.40%	0.1752	\$188,522
<i>Northumberland</i>	0.0000		0.00%	0.0000	
Southern Huntingdon County SD	0.9014	\$87,956	2.20%	0.9014	\$87,956
Southern Tioga SD					
<i>Lycoming</i>	0.3144	\$176,634	2.00%	0.3144	\$223,533
<i>Tioga</i>	0.2898		1.80%	0.2899	
Springfield SD	0.3854	\$660,011	1.20%	0.3854	\$660,011
Springfield Township SD	0.8665	\$1,069,737	1.40%	0.4357	\$1,069,737
Spring-Ford Area SD					
<i>Chester</i>	0.5599	\$1,982,682	2.10%	0.5561	\$537,995
<i>Montgomery</i>	0.5599		2.10%	0.5561	
State College Area SD	1.6562	\$3,606,966	3.50%	1.4617	\$3,183,420
Susquehanna Township SD	0.1022	\$158,162	0.60%	0.1022	\$158,162
Tredyffrin-Easttown SD	0.3599	\$1,697,445	1.70%	0.3599	\$1,697,445
Trinity Area SD	2.3127	\$449,649	2.10%	2.3127	\$449,649
Troy Area SD	9.7261	\$1,538,544	3.80%	1.8284	\$289,235
Twin Valley SD					
<i>Berks</i>	0.6845	\$880,608	2.70%	0.6845	\$922,746
<i>Chester</i>	0.5860		2.10%	0.5861	

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Unionville-Chadds Ford SD					
<i>Chester</i>	0.5777	\$1,438,844	2.10%	0.5777	\$1,575,431
<i>Delaware</i>	0.6861		2.90%	0.6862	
United SD	4.2774	\$188,224	4.00%	4.2774	\$188,224
Upper Adams SD	2.1931	\$1,807,676	1.40%	0.2151	\$177,314
Upper Darby SD	0.3149	\$852,965	0.90%	0.3150	\$852,965
Upper Dauphin Area SD	0.4292	\$146,233	2.40%	0.4292	\$146,233
Upper Dublin SD	0.3631	\$791,007	1.20%	0.3632	\$791,007
Upper Merion Area SD	0.2512	\$956,512	1.30%	0.2512	\$956,512
Upper Perkiomen SD					
<i>Berks</i>	0.3426	\$475,319	1.50%	0.3427	\$670,110
<i>Montgomery</i>	0.3426		1.50%	0.3427	
Upper Saint Clair SD	0.4180	\$853,953	1.80%	0.4181	\$853,953
Valley View SD	1.2713	\$146,579	1.20%	1.2713	\$146,579
Wallenpaupack Area SD					
<i>Pike</i>	2.5921	\$1,731,749	1.70%	1.2191	\$818,857
<i>Wayne</i>	0.5279		1.80%	0.2523	
Wallingford-Swarthmore SD	0.2674	\$357,987	0.60%	0.2675	\$357,987
Warren County SD	0.5970	\$245,962	1.10%	0.5970	\$245,962

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Warrior Run SD					
<i>Montour</i>	0.1570	\$130,501	1.40%	0.1570	
<i>Northumberland</i>	1.3379		2.10%	1.3379	\$372,425
<i>Union</i>	0.0000		0.00%	0.0000	
Washington SD	1.9089	\$120,199	1.40%	1.9090	\$120,199
Wattsburg Area SD	1.1923	\$646,951	5.00%	0.8534	\$463,098
Wayne Highlands SD	0.2694	\$486,764	1.70%	0.2693	\$486,664
Wellsboro Area SD					
<i>Lycoming</i>	0.0000	\$19,602	0.00%	0.0000	\$341,394
<i>Tioga</i>	0.0362		0.20%	0.0362	
West Branch Area SD					
<i>Clearfield</i>	4.2587	\$154,458	4.10%	4.2587	\$349,585
<i>Clinton</i>	0.2948		2.60%	0.2948	
West Chester Area SD					
<i>Chester</i>	0.2097	\$1,665,684	1.10%	0.2097	\$2,092,742
<i>Delaware</i>	0.1753		1.20%	0.1753	
West Shore SD					
<i>Cumberland</i>	0.3641	\$1,995,024	3.00%	0.3089	\$1,701,078
<i>York</i>	0.5033		3.20%	0.4314	
West York Area SD	0.6738	\$981,569	2.90%	0.6738	\$981,569
Western Beaver County SD	1.6230	\$101,071	3.00%	1.6230	\$101,071
Western Wayne SD	0.5617	\$786,110	3.40%	0.5617	\$786,110



**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2015-2016**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Whitehall-Coplay SD	0.6007	\$1,404,959	1.90%	0.3154	\$737,560
Williamsport Area SD	1.9675	\$3,003,488	1.80%	0.3260	\$497,668
Wilmington Area SD					
<i>Lawrence</i>	0.6207	\$280,013	4.10%	0.6208	\$353,048
<i>Mercer</i>	2.9140		4.30%	2.9140	
Wilson SD	0.0423	\$104,288	0.20%	0.0423	\$104,288
Wyalusing Area SD					
<i>Bradford</i>	4.3257	\$712,881	1.90%	0.9853	\$157,412
<i>Wyoming</i>	5.2125		1.20%	0.8116	
Yough SD	1.9533	\$241,126	2.40%	1.9533	\$241,126

## 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***

					<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					Total
(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 2012-2013</b>	<b>Actual Amount for 2013-2014</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

**(a.3) Total Special Education Expenditures (a.1 + a.2)** **\$0.00**      **\$0.00**

<b>(b) Revenue Function &amp; Description for Special Education (General Fund Only)</b>	<b>Actual Amount for 2012-2013</b>	<b>Actual Amount for 2013-2014</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>

**(c) School District's Index for 2015-2016**

**(d)** Index multiplied by 2012-2013 Net Special Education Expenditures: \$0.00

**(e)** 2013-2014 Net Expenditures minus 2012-2013 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

<b>Budgeted School District Share of Payments to PSERS</b>	<b>Actual Dollar Value of Estimated Payments for 2014-2015</b>	<b>Actual Dollar Value of Estimated Payments for 2015-2016</b>
<b>(a)</b> Salary Base - Total		
Salary Base - Total to use for Referendum Exception	\$0	\$0
<b>(b)</b> PSERS Employer Contribution Rate	16.93%	21.40%
<b>(c)</b> Expenditure Object 230 (a x b)	\$0	\$0
<b>(d)</b> Revenue 7820		
<b>(e)</b> Percent State (d ÷ c)	0.00%	0.00%
<b>(f)</b> Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
<b>(g)</b> Salary Base - Federal		
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
<b>School District's Index for 2015-2016</b>		

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**(k)** Index multiplied by 2014-2015 budgeted school district share of payments to PSERS: \$0

**(l)** 2015-2016 net budgeted amount minus 2014-2015 net budgeted amount: \$0

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