

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

**Report on Referendum Exceptions  
For School Year 2016-2017**

**April 2016**



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

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## Report on Referendum Exceptions For School Year 2016-2017

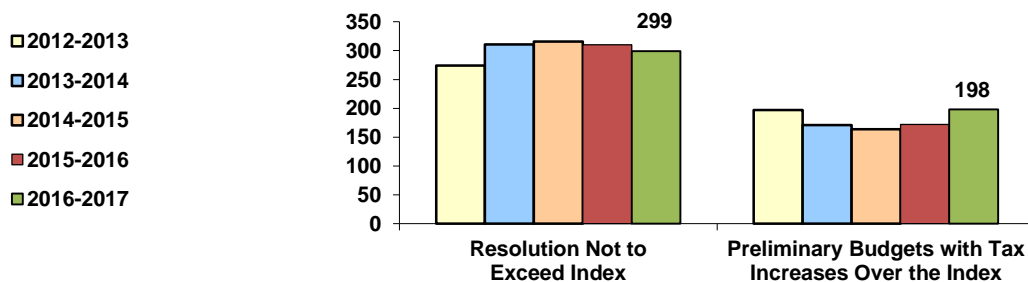
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district’s allowable tax increase. School districts can only raise taxes above this index by either 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 2016-2017 school year and provides data collected during the Department’s review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2015, the Department calculated the index for each school district as required by law. The base index of 2.4 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 2016-2017: 1) adopt a resolution by January 7, 2016, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by January 27, 2016. 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 2016-2017, 299 school districts adopted a resolution certifying that tax rates would not be increased above their index and 198 adopted a preliminary budget with real estate tax rates over the index.



<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting a resolution to not increase taxes above their index	299
School districts submitting preliminary budgets	198
With real estate tax rates over index	179
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 198 school districts that adopted a preliminary budget, 179 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 April 26, 2016, which is the election immediately preceding the 2016-2017 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:

- **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 2014-2015 was the most current year of AFR data and preloaded this information, and AFR data for school year 2013-2014, 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.
- **General Fund Budget data:** RES used projected increases in the school year 2016-2017 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2015-2016 estimated data and 2016-2017 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 49 school districts, the amount approved by the Department for some exceptions was either above or 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 179 school districts.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	89
That do not fully cover proposed tax increase in preliminary budget	<u>90</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS</b>	<b>179</b>

Of the 198 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

- 89 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase.
- 109 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	89
With approved exceptions that do not fully cover proposed tax increase	<u>109</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS</b>	<b>198</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			179		



## **Description of Report Tables**

Table 1, “Summary of Referendum Exceptions by Type for School Year 2016-2017,” 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, 2015-2016 vs 2016-2017,” compares data for each referendum exception approved in 2015-2016 and 2016-2017.

Table 3, “Comparison of Amount of Approved Referendum Exceptions, 2015-2016 vs 2016-2017,” compares data for each referendum exception approved in 2015-2016 and 2016-2017.

Table 4, “Approved Real Estate Tax Rate Increases for School Year 2016-2017 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 2016-2017 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 2016-2017**  
**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	176	98.3%	\$69,601,419	48.2%
Special Education Expenditures	125	69.8%	\$62,599,503	43.4%
School Construction Grandfathered Debt	3	1.7%	\$10,319,085	7.2%
School Construction Electoral Debt	1	0.6%	\$1,760,579	1.2%
Totals	179	100.0%	\$144,280,586	100.0%

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2015-2016 vs. 2016-2017**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<b>School Districts Approved</b>	
	<u>2015-2016</u>	<u>2016-2017</u>
Pension Obligations	169	176
Special Education Expenditures	119	125
School Construction		
Grandfathered Debt	0	3
School Construction		
Electoral Debt	1	1
Totals	172	179

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2015-2016 vs. 2016-2017**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2015-2016</u>	<u>2016-2017</u>		
Pension Obligations	\$76,165,160	\$69,601,419	(\$6,563,741)	(8.6%)
Special Education Expenditures	\$53,402,866	\$62,599,503	\$9,196,637	17.2%
School Construction Grandfathered Debt	\$0	\$10,319,085	\$10,319,085	100.0%
School Construction Electoral Debt	\$3,183,420	\$1,760,579	(\$1,422,841)	(44.7%)
<b>Totals</b>	<b>\$132,751,446</b>	<b>\$144,280,586</b>	<b>\$11,529,140</b>	<b>8.7%</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2016-2017**  
**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	\$755,066	0.2227	0.2227	\$0
Albert Gallatin Area SD	\$884,442	1.5118	0.0000	\$0
Allentown City SD	\$436,256	0.0917	0.0917	\$0
Ambridge Area SD	\$2,059,809	7.9756	0.9297	\$1,819,683
Annville-Cleona SD	\$85,954	0.1062	0.1062	\$0
Armstrong SD				
<i>Armstrong</i>	\$76,271	0.1432	0.1432	\$0
<i>Indiana</i>		0.0000	0.0000	
Baldwin-Whitehall SD	\$1,055,362	0.6006	0.2573	\$603,168
Beaver Area SD	\$109,591	0.5418	0.5418	\$0
Bellefonte Area SD	\$441,496	0.9227	0.9227	\$0
Bellwood-Antis SD	\$241,611	5.1226	4.9709	\$7,151
Benton Area SD	\$127,217	1.4320	0.8789	\$49,135
Bethel Park SD	\$1,437,661	0.6182	0.4277	\$442,839
Bethlehem Area SD				
<i>Lehigh</i>	\$10,862,146	1.3694	0.4696	\$8,163,826
<i>Northampton</i>		3.7273	0.8418	
Blackhawk SD				
<i>Beaver</i>	\$746,061	2.9882	2.9834	\$1,177
<i>Lawrence</i>		1.0508	1.0502	
Brandywine Heights Area SD	\$78,058	0.1363	0.1363	\$0
Brentwood Borough SD	\$654,505	1.8693	0.3559	\$529,874
Brockway Area SD				
<i>Elk</i>	\$294,474	2.5594	2.5594	\$0
<i>Jefferson</i>		2.0160	2.0160	
Burgettstown Area SD	\$37,898	0.7660	0.7660	\$0
California Area SD	\$384,801	11.2530	7.9086	\$114,361
Camp Hill SD	\$1,701,632	2.2056	0.5993	\$1,239,230
Carlynton SD	\$863,134	1.3619	0.3425	\$646,039

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Carmichaels Area SD	\$1,004,156	6.7576	0.6254	\$911,218
Centennial SD	\$1,441,042	2.7438	2.7438	\$0
Central Bucks SD	\$2,391,271	1.3616	1.3337	\$48,978
Central Columbia SD	\$704,266	2.4926	0.9517	\$435,364
Central Greene SD	\$478,533	0.8404	0.4536	\$220,207
Central Valley SD	\$243,032	0.8729	0.8729	\$0
Charleroi SD	\$1,519,196	31.1040	2.3955	\$1,402,191
Clarion Area SD	\$396,219	4.1091	2.1575	\$188,174
Columbia Borough SD	\$160,232	0.4807	0.2886	\$64,011
Conestoga Valley SD	\$912,846	0.3487	0.3487	\$0
Conewago Valley SD	\$1,606,519	0.7477	0.3457	\$863,653
Connellsville Area SD	\$197,447	0.1939	0.1939	\$0
Conrad Weiser Area SD				
<i>Berks</i>	\$602,147	0.6341	0.6341	\$0
<i>Lancaster</i>		0.5373	0.5373	
Crestwood SD	\$233,922	0.1377	0.1377	\$0
Dallas SD	\$238,800	0.1584	0.1581	\$329
Daniel Boone Area SD	\$865,548	0.8300	0.7628	\$70,015
Donegal SD	\$196,256	0.1653	0.1653	\$0
Dubois Area SD				
<i>Clearfield</i>	\$3,423,670	15.5618	1.2820	\$3,151,072
<i>Jefferson</i>		4.9169	0.3067	
Dunmore SD	\$682,087	8.3675	3.9509	\$350,022
East Allegheny SD	\$767,727	1.8070	0.2692	\$653,314
East Lycoming SD	\$255,622	0.5290	0.1796	\$168,835
East Penn SD	\$1,748,212	0.3476	0.3476	\$0
Eastern Lancaster County SD	\$479,432	0.2346	0.2346	\$0
Eastern Lebanon County SD	\$594,573	0.3650	0.2905	\$121,305
Eastern York SD	\$554,263	0.5184	0.5184	\$0

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**For School Year 2016-2017**  
**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
Elizabeth Forward SD	\$3,563,324	4.6088	0.7008	\$3,021,436
Elizabethtown Area SD	\$296,187	0.1921	0.1921	\$0
Ellwood City Area SD	\$184,788	0.4204	0.2349	\$81,517
Everett Area SD	\$175,647	0.2925	0.1821	\$66,239
Exeter Township SD	\$719,814	0.5390	0.5383	\$825
Fairview SD	\$25,843	0.0289	0.0289	\$0
Fleetwood Area SD	\$1,199,080	1.4693	0.2964	\$957,171
Forest Area SD	\$110,371			\$38,598
<i>Elk</i>		1.3086	0.9819	
<i>Forest</i>		1.4808	0.9238	
<i>Venango</i>		0.4517	0.3426	
Frazier SD	\$568,737	2.1589	0.6259	\$403,827
Freedom Area SD	\$433,219	3.3378	2.6896	\$84,120
Freeport Area SD				
<i>Armstrong</i>	\$1,004,475	3.7184	0.1254	\$806,917
<i>Butler</i>		11.2914	2.8814	
Garnet Valley SD	\$540,456	0.2177	0.2177	\$0
Gettysburg Area SD	\$824,856	0.3050	0.2212	\$226,631
Governor Mifflin SD	\$1,583,011	1.0286	0.9755	\$81,625
Greater Nanticoke Area SD	\$276,681	0.4618	0.2056	\$153,441
Halifax Area SD	\$306,868	0.9773	0.9773	\$0
Harbor Creek SD	\$458,895	0.5114	0.3687	\$127,969
Hatboro-Horsham SD	\$1,625,466	0.6497	0.6497	\$0
Haverford Township SD	\$780,109	0.2621	0.2621	\$0
Hazleton Area SD	\$1,612,140			\$0
<i>Carbon</i>		0.0000	0.0000	
<i>Luzerne</i>		0.3043	0.3043	
<i>Schuylkill</i>		2.4469	2.4469	
Hempfield Area SD	\$403,151	0.6777	0.6777	\$0

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Hempfield SD	\$1,863,313	0.5193	0.5193	\$0
Homer-Center SD	\$111,628	2.6174	2.6174	\$0
Juniata County SD	\$536,467	2.4675	2.4675	\$0
Kennett Consolidated SD	\$335,609	0.1724	0.1724	\$0
Keystone Oaks SD	\$2,637,304	1.9929	0.8510	\$1,511,065
Lackawanna Trail SD				
<i>Lackawanna</i>	\$2,410,966	7.9637	8.2655	\$1,917,255
<i>Wyoming</i>		6.1091	6.2864	
Lakeland SD	\$604,953	7.6868	7.6868	\$0
Lake-Lehman SD				
<i>Luzerne</i>	\$118,360	0.0998	0.0998	\$0
<i>Wyoming</i>		0.0000	0.0000	
Lampeter-Strasburg SD	\$792,138	0.4796	0.4796	\$0
Lancaster SD	\$3,587,808	1.4587	1.4587	\$0
Laurel Highlands SD	\$1,030,220	0.9936	0.9027	\$94,242
Laurel SD	\$248,258	0.8254	0.3775	\$134,701
Lebanon SD	\$515,450	0.6166	0.5477	\$57,559
Leechburg Area SD				
<i>Armstrong</i>	\$381	0.0000	0.0000	\$0
<i>Westmoreland</i>		0.0389	0.0389	
Lewisburg Area SD	\$3,719	0.0038	0.0038	\$0
Littlestown Area SD	\$680,729	0.5507	0.5507	\$0
Lower Merion SD	\$4,050,926	0.5347	0.5347	\$0
Lower Moreland Township SD	\$723,408	0.6875	0.6875	\$0
Manheim Township SD	\$1,188,297	0.3821	0.3572	\$77,350
Methacton SD	\$3,002,426	1.2104	0.3577	\$2,115,006
Mid Valley SD	\$508,480	4.1280	4.1280	\$0
Millcreek Township SD	\$90,717	0.0243	0.0243	\$0



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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
Milton Area SD				
<i>Northumberland</i>	\$191,329	0.9924	0.3935	\$96,522
<i>Union</i>		0.3605	0.2271	
Montgomery Area SD	\$138,713	0.5099	0.3156	\$52,838
Montour SD	\$228	0.0001	0.0001	\$0
Moon Area SD	\$1,202,325	0.5166	0.1839	\$774,284
Morrisville Borough SD	\$66,567	1.1334	1.1334	\$0
Mount Carmel Area SD				
<i>Columbia</i>	\$26,875	6.9044	6.9044	\$0
<i>Northumberland</i>		0.4527	0.4527	
Mountain View SD	\$73,509	0.4048	0.4048	\$0
Mt Lebanon SD	\$612,219	0.2348	0.2348	\$0
Muncy SD	\$207,866	0.4176	0.4176	\$0
Nazareth Area SD	\$1,478,067	1.5441	1.1307	\$395,671
Neshaminy SD	\$12,468,594	16.3520	1.6576	\$11,204,607
New Hope-Solebury SD	\$630,828	2.1518	2.1518	\$0
New Kensington-Arnold SD	\$564,683	5.0277	0.7670	\$478,530
Norristown Area SD	\$4,287,752	1.6219	0.8717	\$1,983,012
North Allegheny SD	\$1,045,159	0.1946	0.1946	\$0
North Penn SD				
<i>Bucks</i>	\$696	0.0000	0.0000	\$0
<i>Montgomery</i>		0.0001	0.0001	
Northampton Area SD	\$1,256,993	1.1700	0.8256	\$369,921
Northern Bedford County SD	\$55,417	0.1492	0.0512	\$36,370
Northern Lebanon SD	\$251,786	0.1889	0.1889	\$0
Northern Tioga SD	\$631,014	1.3308	0.7007	\$298,756
Old Forge SD	\$117,062	2.6163	2.6163	\$0
Owen J Roberts SD	\$249,266	0.1125	0.1125	\$0
Palmyra Area SD	\$681,787	0.3524	0.3524	\$0

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2016-2017**  
**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
Panther Valley SD				
<i>Carbon</i>	\$676,762	5.0068	0.5866	\$602,168
<i>Schuylkill</i>		2.3993	0.0000	
Parkland SD	\$3,887,643	0.5156	0.1993	\$2,384,829
Penn Hills SD	\$16,146,738	12.1160	1.0452	\$14,753,775
Penn Manor SD	\$1,992,137	0.8597	0.7296	\$301,306
Pennridge SD	\$3,257,792	5.4608	1.6213	\$2,290,553
Penns Valley Area SD	\$129,719	0.4948	0.4948	\$0
Pennsbury SD	\$4,452,383	5.1607	2.5362	\$2,264,264
Pequea Valley SD	\$872,723	0.7147	0.3923	\$393,640
Phoenixville Area SD	\$1,238,272	0.6167	0.6167	\$0
Pittston Area SD	\$412,502	0.2859	0.2859	\$0
Pleasant Valley SD	\$696,920	2.2165	2.2165	\$0
Quakertown Community SD	\$1,280,761	3.1865	2.1151	\$430,626
Radnor Township SD	\$2,520,817	0.8118	0.6890	\$381,273
Riverside SD	\$604,977	5.5380	1.0708	\$487,999
Saint Clair Area SD	\$31,911	0.3270	0.3270	\$0
Salisbury Township SD	\$764,904	0.5961	0.3842	\$271,839
Schuylkill Valley SD	\$290,132	0.3331	0.3331	\$0
Seneca Valley SD	\$4,515,324	8.1424	1.4216	\$3,726,966
Shanksville-Stonycreek SD	\$51,367	0.5711	0.4900	\$7,293
Sharpsville Area SD	\$91,629	1.4530	1.4530	\$0
Shenango Area SD	\$88,946	0.2498	0.2498	\$0
Shikellamy SD	\$458,331	2.6020	2.2768	\$58,504
Slippery Rock Area SD	\$405,695	3.0346	2.3329	\$93,811
Solanco SD	\$22,260	0.0122	0.0122	\$0
Somerset Area SD	\$314,280	0.7489	0.7489	\$0
South Side Area SD	\$192,920	1.5032	0.8579	\$82,808
South Western SD	\$637,058	0.3288	0.2964	\$62,645

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2016-2017**  
**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
South Williamsport Area SD	\$614,761	1.7036	0.6195	\$391,209
Southern Columbia Area SD				
<i>Columbia</i>	\$47,694	0.5030	0.5030	\$0
<i>Northumberland</i>		0.0000	0.0000	
Southern Huntingdon County SD	\$310,113	3.5112	2.0342	\$130,442
Springfield SD	\$291,891	0.1683	0.1683	\$0
Springfield Township SD	\$1,242,129	0.9941	0.3045	\$861,547
Spring-Ford Area SD				
<i>Chester</i>	\$2,104,851	0.5685	0.5705	\$0
<i>Montgomery</i>		0.5705	0.5705	
State College Area SD	\$1,760,485	0.7989	0.7989	\$0
Stroudsburg Area SD	\$1,253,321	3.2105	3.2105	\$0
Susquehanna Township SD	\$159,454	0.1022	0.1022	\$0
Susquenita SD				
<i>Dauphin</i>	\$380,652	0.4974	0.4974	\$0
<i>Perry</i>		0.4671	0.4671	
Tredyffrin-Easttown SD	\$1,856,071	0.3988	0.3988	\$0
Trinity Area SD	\$1,080,138	5.0580	5.0580	\$0
Twin Valley SD				
<i>Berks</i>	\$943,381	0.8366	0.8366	\$0
<i>Chester</i>		0.4997	0.4997	
Unionville-Chadds Ford SD				
<i>Chester</i>	\$1,007,322	0.4223	0.3782	\$102,688
<i>Delaware</i>		0.4074	0.3695	
Upper Dublin SD	\$606,165	0.2795	0.2795	\$0
Upper Merion Area SD	\$554,669	0.1450	0.1450	\$0
Upper Saint Clair SD	\$1,375,648	0.6584	0.6584	\$0
Valley View SD	\$266,062	2.2769	1.4578	\$95,710
Wallingford-Swarthmore SD	\$835,579	0.6235	0.6235	\$0

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2016-2017**  
**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
Warrior Run SD	\$414			\$0
<i>Montour</i>		0.0000	0.0000	
<i>Northumberland</i>		0.0000	0.0000	
<i>Union</i>		0.0081	0.0081	
Washington SD	\$61,963	0.9780	0.9780	\$0
Wattsburg Area SD	\$651,901	1.1971	0.2388	\$521,855
Wayne Highlands SD	\$822,251	0.4546	0.4438	\$19,416
Weatherly Area SD	\$722,595	5.7458	3.1916	\$321,217
West Chester Area SD				
<i>Chester</i>	\$2,738,161	0.3380	0.3346	\$26,768
<i>Delaware</i>		0.3358	0.3334	
West Mifflin Area SD	\$678,262	0.6952	0.2087	\$474,594
West Perry SD	\$499,701	0.4260	0.3447	\$95,306
West Shore SD				
<i>Cumberland</i>	\$1,521,282	0.3575	0.3575	\$0
<i>York</i>		0.2622	0.2622	
West York Area SD	\$748,633	0.5087	0.5087	\$0
Western Beaver County SD	\$10,411	0.1640	0.1640	\$0
Whitehall-Coplay SD	\$2,124,250	0.9069	0.4769	\$1,007,058
Williamsport Area SD	\$3,246,188	2.0894	0.1842	\$2,959,900
Wilmington Area SD				
<i>Lawrence</i>	\$289,029	1.5323	0.6359	\$44,552
<i>Mercer</i>		0.0000	0.0000	
Windber Area SD				
<i>Cambria</i>	\$238,107	4.2611	4.2611	\$0
<i>Somerset</i>		2.0436	2.0436	
Wissahickon SD	\$1,192,511	0.3385	0.3385	\$0
Woodland Hills SD	\$7,793,265	4.1382	2.1531	\$3,738,315

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2016-2017**  
**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>
Wyalusing Area SD				
<i>Bradford</i>	\$1,278,141	7.6359	0.9845	\$1,117,201
<i>Wyoming</i>		9.6684	0.9573	
Wyoming Area SD				
<i>Luzerne</i>	\$220,600	0.2486	0.2486	\$0
<i>Wyoming</i>		0.0000	0.0000	
York Suburban SD	\$575,344	0.3371	0.2588	\$133,570
Yough SD	\$364,632	2.9199	2.9199	\$0

**Table 5**  
**Referendum Exceptions for School Year 2016-2017**  
**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
Abington SD	\$1,202,243	\$0	\$0	\$0	\$0	\$0	\$0	\$1,202,243	\$1,202,243
Albert Gallatin Area SD	\$886,123	\$0	\$0	\$0	\$0	\$602,599	\$602,599	\$341,146	\$283,524
Allentown City SD	\$2,897,427	\$0	\$0	\$0	\$0	\$1,772,105	\$1,772,105	\$1,375,299	\$1,125,322
Ambridge Area SD	\$240,126	\$0	\$0	\$0	\$0	\$0	\$0	\$240,126	\$240,126
Annville-Cleona SD	\$143,235	\$0	\$0	\$0	\$0	\$0	\$0	\$143,235	\$143,235
Armstrong SD	\$327,718	\$0	\$0	\$0	\$0	\$0	\$0	\$583,132	\$327,718
Baldwin-Whitehall SD	\$452,194	\$0	\$0	\$0	\$0	\$4,817	\$4,817	\$295,823	\$447,377
Beaver Area SD	\$152,385	\$0	\$0	\$0	\$0	\$0	\$0	\$152,385	\$152,385
Bellefonte Area SD	\$750,223	\$0	\$0	\$0	\$0	\$462,796	\$462,796	\$287,427	\$287,427
Bellwood-Antis SD	\$234,460	\$0	\$0	\$0	\$0	\$336,896	\$234,460	\$0	\$0
Benton Area SD	\$78,082	\$0	\$0	\$0	\$0	\$26,694	\$26,694	\$51,388	\$51,388
Bethel Park SD	\$994,822	\$0	\$0	\$0	\$0	\$421,034	\$421,034	\$573,788	\$573,788
Bethlehem Area SD	\$2,698,320	\$0	\$0	\$0	\$0	\$1,249,382	\$1,249,382	\$1,448,938	\$1,448,938
Blackhawk SD	\$744,884	\$0	\$0	\$0	\$0	\$548,754	\$548,754	\$196,130	\$196,130
Brandywine Heights Area SD	\$259,459	\$0	\$0	\$0	\$0	\$0	\$0	\$259,459	\$259,459
Brentwood Borough SD	\$124,631	\$0	\$0	\$0	\$0	\$0	\$0	\$174,584	\$124,631
Brockway Area SD	\$340,062	\$254,609	\$254,720	\$0	\$0	\$76,462	\$76,462	\$8,880	\$8,880
Burgettstown Area SD	\$115,599	\$0	\$0	\$0	\$0	\$0	\$0	\$115,599	\$115,599
California Area SD	\$270,440	\$0	\$0	\$0	\$0	\$170,324	\$170,324	\$100,116	\$100,116
Camp Hill SD	\$462,402	\$0	\$0	\$0	\$0	\$324,567	\$324,567	\$137,835	\$137,835
Carlynton SD	\$217,095	\$0	\$0	\$0	\$0	\$0	\$0	\$217,095	\$217,095
Carmichaels Area SD	\$92,938	\$0	\$0	\$0	\$0	\$59,556	\$59,556	\$93,690	\$33,382
Centennial SD	\$1,526,419	\$0	\$0	\$0	\$0	\$700,500	\$700,500	\$825,919	\$825,919
Central Bucks SD	\$2,342,293	\$0	\$0	\$0	\$0	\$0	\$0	\$2,342,293	\$2,342,293

\* 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 2016-2017**  
**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
Central Columbia SD	\$268,902	\$0	\$0	\$0	\$0	\$85,425	\$85,425	\$183,477	\$183,477
Central Greene SD	\$258,326	\$0	\$0	\$0	\$0	\$77,921	\$77,921	\$180,405	\$180,405
Central Valley SD	\$273,461	\$0	\$0	\$0	\$0	\$63,166	\$63,166	\$210,295	\$210,295
Charleroi SD	\$117,005	\$0	\$0	\$0	\$0	\$0	\$0	\$117,005	\$117,005
Clarion Area SD	\$208,045	\$0	\$0	\$0	\$0	\$120,716	\$120,716	\$88,191	\$87,329
Columbia Borough SD	\$96,221	\$0	\$0	\$0	\$0	\$0	\$0	\$120,782	\$96,221
Conestoga Valley SD	\$934,363	\$0	\$0	\$0	\$0	\$505,793	\$505,793	\$428,570	\$428,570
Conewago Valley SD	\$742,866	\$0	\$0	\$0	\$0	\$435,683	\$435,683	\$316,812	\$307,183
Connellsville Area SD	\$780,526	\$0	\$0	\$0	\$0	\$463,938	\$463,938	\$443,131	\$316,588
Conrad Weiser Area SD	\$647,772	\$0	\$0	\$0	\$0	\$349,812	\$349,812	\$297,960	\$297,960
Crestwood SD	\$234,089	\$0	\$0	\$0	\$0	\$0	\$0	\$234,089	\$234,089
Dallas SD	\$238,471	\$0	\$0	\$0	\$0	\$0	\$0	\$238,471	\$238,471
Daniel Boone Area SD	\$795,533	\$0	\$0	\$0	\$0	\$590,593	\$590,593	\$95,813	\$204,940
Donegal SD	\$1,198,937	\$0	\$0	\$0	\$0	\$940,620	\$940,620	\$264,560	\$258,317
Dubois Area SD	\$272,598	\$0	\$0	\$0	\$0	\$0	\$0	\$272,598	\$272,598
Dunmore SD	\$332,065	\$0	\$0	\$0	\$0	\$209,386	\$209,386	\$122,679	\$122,679
East Allegheny SD	\$114,413	\$0	\$0	\$0	\$0	\$0	\$0	\$198,118	\$114,413
East Lycoming SD	\$86,787	\$0	\$0	\$0	\$0	\$0	\$0	\$86,787	\$86,787
East Penn SD	\$1,781,823	\$0	\$0	\$0	\$0	\$943,033	\$943,033	\$838,790	\$838,790
Eastern Lancaster County SD	\$665,881	\$0	\$0	\$0	\$0	\$362,001	\$362,001	\$303,880	\$303,880
Eastern Lebanon County SD	\$473,268	\$0	\$0	\$0	\$0	\$244,796	\$244,796	\$228,472	\$228,472
Eastern York SD	\$814,581	\$0	\$0	\$0	\$0	\$539,144	\$539,144	\$275,437	\$275,437
Elizabeth Forward SD	\$541,888	\$0	\$0	\$0	\$0	\$352,218	\$352,218	\$189,670	\$189,670
Elizabethtown Area SD	\$359,983	\$0	\$0	\$0	\$0	\$0	\$0	\$359,983	\$359,983

\* 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 2016-2017**  
**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
Ellwood City Area SD	\$103,271	\$0	\$0	\$0	\$0	\$0	\$0	\$103,271	\$103,271
Everett Area SD	\$109,408	\$0	\$0	\$0	\$0	\$0	\$0	\$109,408	\$109,408
Exeter Township SD	\$718,989	\$0	\$0	\$0	\$0	\$284,685	\$284,685	\$434,304	\$434,304
Fairview SD	\$333,299	\$0	\$0	\$0	\$0	\$168,127	\$168,127	\$165,172	\$165,172
Fleetwood Area SD	\$241,909	\$0	\$0	\$0	\$0	\$5,801	\$5,801	\$236,108	\$236,108
Forest Area SD	\$71,773	\$0	\$0	\$0	\$0	\$0	\$0	\$71,773	\$71,773
Frazier SD	\$164,910	\$0	\$0	\$0	\$0	\$0	\$0	\$164,910	\$164,910
Freedom Area SD	\$349,099	\$0	\$0	\$0	\$0	\$287,749	\$287,749	\$61,350	\$61,350
Freeport Area SD	\$197,558	\$0	\$0	\$0	\$0	\$53,018	\$34,276	\$163,282	\$163,282
Garnet Valley SD	\$996,658	\$0	\$0	\$0	\$0	\$241,830	\$241,830	\$759,785	\$754,828
Gettysburg Area SD	\$598,225	\$0	\$0	\$0	\$0	\$1,199,260	\$233,048	\$365,177	\$365,177
Governor Mifflin SD	\$1,501,386	\$0	\$0	\$0	\$0	\$1,022,332	\$1,022,332	\$479,054	\$479,054
Greater Nanticoke Area SD	\$123,240	\$0	\$0	\$0	\$0	\$0	\$0	\$138,418	\$123,240
Halifax Area SD	\$504,700	\$0	\$0	\$0	\$0	\$405,037	\$405,037	\$128,222	\$99,663
Harbor Creek SD	\$330,926	\$0	\$0	\$0	\$0	\$447,959	\$207,115	\$132,304	\$123,811
Hatboro-Horsham SD	\$1,911,899	\$0	\$0	\$0	\$0	\$928,342	\$1,161,844	\$750,055	\$750,055
Haverford Township SD	\$2,523,962	\$0	\$0	\$0	\$0	\$1,736,325	\$1,736,325	\$787,637	\$787,637
Hazleton Area SD	\$2,117,534	\$0	\$0	\$0	\$0	\$1,522,893	\$1,522,893	\$594,641	\$594,641
Hempfield SD	\$2,870,364	\$0	\$0	\$0	\$0	\$2,057,893	\$2,057,893	\$812,471	\$812,471
Hempfield Area SD	\$633,061	\$0	\$0	\$0	\$0	\$0	\$0	\$633,061	\$633,061
Homer-Center SD	\$262,861	\$0	\$0	\$0	\$0	\$188,119	\$188,119	\$74,742	\$74,742
Juniata County SD	\$694,700	\$0	\$0	\$0	\$0	\$474,760	\$474,760	\$239,183	\$219,940
Kennett Consolidated SD	\$1,491,750	\$0	\$0	\$0	\$0	\$875,047	\$875,047	\$616,703	\$616,703
Keystone Oaks SD	\$1,126,239	\$0	\$0	\$0	\$0	\$897,248	\$897,248	\$228,991	\$228,991

\* 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 2016-2017**  
**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
Lackawanna Trail SD	\$493,711	\$0	\$0	\$0	\$0	\$325,113	\$325,113	\$168,598	\$168,598
Lakeland SD	\$733,559	\$0	\$0	\$0	\$0	\$621,097	\$558,501	\$175,058	\$175,058
Lake-Lehman SD	\$302,122	\$0	\$0	\$0	\$0	\$267,502	\$106,134	\$195,988	\$195,988
Lampeter-Strasburg SD	\$1,036,547	\$0	\$0	\$0	\$0	\$698,017	\$698,017	\$342,395	\$338,530
Lancaster SD	\$9,697,081	\$8,789,133	\$8,789,134	\$0	\$0	\$0	\$0	\$907,947	\$907,947
Laurel Highlands SD	\$935,978	\$0	\$0	\$0	\$0	\$601,153	\$601,153	\$334,825	\$334,825
Laurel SD	\$113,557	\$0	\$0	\$0	\$0	\$7,975	\$7,975	\$124,237	\$105,582
Lebanon SD	\$457,891	\$0	\$0	\$0	\$0	\$426,283	\$426,283	\$31,608	\$31,608
Leechburg Area SD	\$54,812	\$0	\$0	\$0	\$0	\$51,402	\$51,402	\$3,410	\$3,410
Lewisburg Area SD	\$339,493	\$0	\$0	\$0	\$0	\$139,189	\$139,189	\$200,304	\$200,304
Littlestown Area SD	\$745,179	\$0	\$0	\$0	\$0	\$558,720	\$558,720	\$311,190	\$186,459
Lower Merion SD	\$4,051,213	\$0	\$0	\$0	\$0	\$2,248,329	\$2,248,329	\$1,802,884	\$1,802,884
Lower Moreland Township SD	\$799,305	\$0	\$0	\$0	\$0	\$467,893	\$467,893	\$331,412	\$331,412
Manheim Township SD	\$1,110,947	\$0	\$0	\$0	\$0	\$592,456	\$521,804	\$589,143	\$589,143
Methacton SD	\$887,420	\$0	\$0	\$0	\$0	\$0	\$0	\$887,420	\$887,420
Mid Valley SD	\$510,694	\$0	\$0	\$0	\$0	\$365,663	\$365,663	\$145,031	\$145,031
Millcreek Township SD	\$848,390	\$0	\$0	\$0	\$0	\$0	\$0	\$848,390	\$848,390
Milton Area SD	\$94,807	\$0	\$0	\$0	\$0	\$0	\$0	\$94,807	\$94,807
Montgomery Area SD	\$85,875	\$0	\$0	\$0	\$0	\$0	\$0	\$85,875	\$85,875
Montour SD	\$866,407	\$0	\$0	\$0	\$0	\$419,918	\$419,918	\$446,489	\$446,489
Moon Area SD	\$428,041	\$0	\$0	\$0	\$0	\$0	\$0	\$428,041	\$428,041
Morrisville Borough SD	\$152,943	\$0	\$0	\$0	\$0	\$0	\$0	\$152,943	\$152,943
Mount Carmel Area SD	\$270,199	\$0	\$0	\$0	\$0	\$192,009	\$192,009	\$117,259	\$78,190
Mountain View SD	\$103,615	\$0	\$0	\$0	\$0	\$103,615	\$103,615	\$0	\$0

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

**Table 5**  
**Referendum Exceptions for School Year 2016-2017**  
**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
Mt Lebanon SD	\$1,228,712	\$0	\$0	\$0	\$0	\$497,287	\$497,287	\$731,425	\$731,425
Muncy SD	\$388,647	\$0	\$0	\$0	\$0	\$284,729	\$284,729	\$103,918	\$103,918
Nazareth Area SD	\$1,082,396	\$0	\$0	\$0	\$0	\$550,812	\$550,812	\$531,584	\$531,584
Neshaminy SD	\$1,263,987	\$0	\$0	\$0	\$0	\$0	\$0	\$1,263,987	\$1,263,987
New Hope-Solebury SD	\$663,869	\$0	\$0	\$0	\$0	\$383,217	\$383,217	\$280,652	\$280,652
New Kensington-Arnold SD	\$86,153	\$0	\$0	\$0	\$0	\$0	\$0	\$86,153	\$86,153
Norristown Area SD	\$2,304,740	\$0	\$0	\$0	\$0	\$1,345,449	\$1,345,449	\$959,291	\$959,291
North Allegheny SD	\$2,288,054	\$0	\$0	\$0	\$0	\$1,159,430	\$1,159,430	\$1,128,624	\$1,128,624
North Penn SD	\$3,681,392	\$0	\$0	\$0	\$0	\$2,050,101	\$1,798,504	\$1,882,888	\$1,882,888
Northampton Area SD	\$887,072	\$0	\$0	\$0	\$0	\$299,529	\$299,529	\$587,543	\$587,543
Northern Bedford County SD	\$19,047	\$0	\$0	\$0	\$0	\$4,638	\$4,638	\$14,409	\$14,409
Northern Lebanon SD	\$265,479	\$0	\$0	\$0	\$0	\$13,214	\$13,214	\$252,265	\$252,265
Northern Tioga SD	\$332,258	\$0	\$0	\$0	\$0	\$188,392	\$188,392	\$143,866	\$143,866
Old Forge SD	\$188,794	\$0	\$0	\$0	\$0	\$97,310	\$97,310	\$91,484	\$91,484
Owen J Roberts SD	\$1,331,599	\$0	\$0	\$0	\$0	\$686,904	\$686,904	\$672,103	\$644,695
Palmyra Area SD	\$747,610	\$0	\$0	\$0	\$0	\$458,173	\$458,173	\$289,437	\$289,437
Panther Valley SD	\$74,594	\$0	\$0	\$0	\$0	\$36,147	\$36,147	\$38,447	\$38,447
Parkland SD	\$1,502,814	\$0	\$0	\$0	\$0	\$408,572	\$408,572	\$1,094,242	\$1,094,242
Penn Hills SD	\$1,392,963	\$0	\$0	\$0	\$0	\$385,298	\$385,298	\$1,007,665	\$1,007,665
Penn Manor SD	\$1,690,831	\$0	\$0	\$0	\$0	\$1,182,174	\$1,182,174	\$519,760	\$508,657
Pennridge SD	\$967,239	\$0	\$0	\$0	\$0	\$0	\$0	\$967,239	\$967,239
Penns Valley Area SD	\$144,060	\$0	\$0	\$0	\$0	\$0	\$0	\$144,060	\$144,060
Pennsbury SD	\$2,188,119	\$0	\$0	\$0	\$0	\$503,064	\$503,064	\$1,685,055	\$1,685,055
Pequea Valley SD	\$479,083	\$0	\$0	\$0	\$0	\$283,249	\$283,249	\$195,834	\$195,834

\* 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 2016-2017**  
**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
Phoenixville Area SD	\$1,622,018	\$0	\$0	\$0	\$0	\$1,092,061	\$1,092,061	\$529,957	\$529,957
Pittston Area SD	\$412,589	\$0	\$0	\$0	\$0	\$188,600	\$188,600	\$223,989	\$223,989
Pleasant Valley SD	\$709,863	\$0	\$0	\$0	\$0	\$0	\$0	\$709,863	\$709,863
Quakertown Community SD	\$850,135	\$0	\$0	\$0	\$0	\$130,494	\$130,494	\$719,641	\$719,641
Radnor Township SD	\$2,139,544	\$1,439,043	\$1,275,231	\$0	\$0	\$194,942	\$194,942	\$669,371	\$669,371
Riverside SD	\$116,978	\$0	\$0	\$0	\$0	\$2,871	\$2,871	\$114,107	\$114,107
Saint Clair Area SD	\$58,647	\$0	\$0	\$0	\$0	\$0	\$0	\$58,647	\$58,647
Salisbury Township SD	\$493,065	\$0	\$0	\$0	\$0	\$264,007	\$264,007	\$229,058	\$229,058
Schuylkill Valley SD	\$340,214	\$0	\$0	\$0	\$0	\$85,233	\$85,233	\$256,381	\$254,981
Seneca Valley SD	\$788,358	\$0	\$0	\$0	\$0	\$10,359	\$10,359	\$777,999	\$777,999
Shanksville-Stonycreek SD	\$44,074	\$0	\$0	\$0	\$0	\$0	\$0	\$44,074	\$44,074
Sharpsville Area SD	\$183,141	\$0	\$0	\$0	\$0	\$111,532	\$111,532	\$73,160	\$71,609
Shenango Area SD	\$97,633	\$0	\$0	\$0	\$0	\$0	\$0	\$97,633	\$97,633
Shikellamy SD	\$399,827	\$0	\$0	\$0	\$0	\$208,875	\$208,875	\$190,952	\$190,952
Slippery Rock Area SD	\$311,884	\$0	\$0	\$0	\$0	\$133,168	\$133,168	\$178,716	\$178,716
Solanco SD	\$337,036	\$0	\$0	\$0	\$0	\$0	\$0	\$337,036	\$337,036
Somerset Area SD	\$317,125	\$0	\$0	\$0	\$0	\$81,265	\$81,265	\$235,860	\$235,860
South Side Area SD	\$110,112	\$0	\$0	\$0	\$0	\$0	\$0	\$110,112	\$110,112
South Western SD	\$574,413	\$0	\$0	\$0	\$0	\$119,911	\$119,911	\$454,502	\$454,502
South Williamsport Area SD	\$223,552	\$0	\$0	\$0	\$0	\$177,877	\$177,877	\$45,675	\$45,675
Southern Columbia Area SD	\$267,989	\$0	\$0	\$0	\$0	\$48,773	\$48,773	\$237,201	\$219,216
Southern Huntingdon County SD	\$179,671	\$0	\$0	\$0	\$0	\$33,789	\$33,789	\$145,882	\$145,882
Springfield SD	\$507,260	\$0	\$0	\$0	\$0	\$0	\$0	\$507,260	\$507,260
Springfield Township SD	\$380,582	\$0	\$0	\$0	\$0	\$0	\$0	\$380,582	\$380,582

\* 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 2016-2017**  
**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
Spring-Ford Area SD	\$2,348,601	\$0	\$0	\$0	\$0	\$2,055,375	\$1,374,059	\$974,542	\$974,542
State College Area SD	\$1,760,579	\$0	\$0	\$1,760,579	\$1,760,579	\$0	\$0	\$0	\$0
Stroudsburg Area SD	\$1,332,384	\$0	\$0	\$0	\$0	\$709,741	\$709,741	\$658,700	\$622,643
Susquehanna Township SD	\$826,658	\$0	\$0	\$0	\$0	\$502,395	\$502,395	\$324,263	\$324,263
Susquenita SD	\$498,170	\$0	\$0	\$0	\$0	\$304,658	\$304,658	\$197,494	\$193,512
Tredyffrin-Easttown SD	\$1,894,409	\$0	\$0	\$0	\$0	\$930,137	\$931,570	\$962,839	\$962,839
Trinity Area SD	\$1,180,821	\$0	\$0	\$0	\$0	\$849,333	\$849,333	\$331,488	\$331,488
Twin Valley SD	\$1,325,582	\$0	\$0	\$0	\$0	\$970,005	\$970,005	\$355,577	\$355,577
Unionville-Chadds Ford SD	\$904,634	\$0	\$0	\$0	\$0	\$315,632	\$274,840	\$629,794	\$629,794
Upper Dublin SD	\$692,796	\$0	\$0	\$0	\$0	\$0	\$0	\$692,796	\$692,796
Upper Merion Area SD	\$670,591	\$0	\$0	\$0	\$0	\$0	\$0	\$670,591	\$670,591
Upper Saint Clair SD	\$1,410,746	\$0	\$0	\$0	\$0	\$914,737	\$914,737	\$496,009	\$496,009
Valley View SD	\$170,352	\$0	\$0	\$0	\$0	\$0	\$0	\$170,352	\$170,352
Wallingford-Swarthmore SD	\$1,553,565	\$0	\$0	\$0	\$0	\$1,336,549	\$989,756	\$563,809	\$563,809
Warrior Run SD	\$129,288	\$0	\$0	\$0	\$0	\$0	\$0	\$129,288	\$129,288
Washington SD	\$121,856	\$0	\$0	\$0	\$0	\$0	\$0	\$121,856	\$121,856
Wattsburg Area SD	\$130,046	\$0	\$0	\$0	\$0	\$0	\$0	\$167,481	\$130,046
Wayne Highlands SD	\$802,835	\$0	\$0	\$0	\$0	\$439,761	\$439,761	\$363,074	\$363,074
Weatherly Area SD	\$401,378	\$0	\$0	\$0	\$0	\$347,871	\$347,871	\$53,507	\$53,507
West Chester Area SD	\$2,711,393	\$0	\$0	\$0	\$0	\$1,192,189	\$1,192,189	\$1,519,204	\$1,519,204
West Mifflin Area SD	\$203,668	\$0	\$0	\$0	\$0	\$87,842	\$87,842	\$115,826	\$115,826
West Perry SD	\$404,395	\$0	\$0	\$0	\$0	\$262,340	\$262,340	\$212,417	\$142,055
West Shore SD	\$1,642,061	\$0	\$0	\$0	\$0	\$335,052	\$335,052	\$1,307,009	\$1,307,009
West York Area SD	\$764,668	\$0	\$0	\$0	\$0	\$398,889	\$398,889	\$365,779	\$365,779

\* 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 2016-2017**  
**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
Western Beaver County SD	\$74,970	\$0	\$0	\$0	\$0	\$0	\$0	\$84,033	\$74,970
Whitehall-Coplay SD	\$1,117,192	\$0	\$0	\$0	\$0	\$612,139	\$612,139	\$505,053	\$505,053
Williamsport Area SD	\$286,288	\$0	\$0	\$0	\$0	\$0	\$0	\$286,288	\$286,288
Wilmington Area SD	\$244,477	\$0	\$0	\$0	\$0	\$163,904	\$163,904	\$80,573	\$80,573
Windber Area SD	\$276,935	\$0	\$0	\$0	\$0	\$148,508	\$148,508	\$135,560	\$128,427
Wissahickon SD	\$1,363,594	\$0	\$0	\$0	\$0	\$549,212	\$549,212	\$814,382	\$814,382
Woodland Hills SD	\$4,054,950	\$0	\$0	\$0	\$0	\$4,295,663	\$3,720,558	\$534,045	\$334,392
Wyalusing Area SD	\$160,940	\$0	\$0	\$0	\$0	\$0	\$0	\$160,940	\$160,940
Wyoming Area SD	\$430,147	\$0	\$0	\$0	\$0	\$277,155	\$277,155	\$152,992	\$152,992
York Suburban SD	\$441,774	\$0	\$0	\$0	\$0	\$0	\$0	\$441,774	\$441,774
Yough SD	\$393,730	\$0	\$0	\$0	\$0	\$258,998	\$258,998	\$134,732	\$134,732
	\$144,280,586	\$10,482,785	\$10,319,085	\$1,760,579	\$1,760,579	\$65,883,021	\$62,599,503	\$70,951,437	\$69,601,419
	179	3	3	1	1	125	125	176	176

\* 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 2016-2017**  
**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	0.2227	\$755,066	0.70%	0.2227	\$755,066
Albert Gallatin Area SD	1.5118	\$884,442	0.00%	0.0000	\$884,442
Allentown City SD	0.0917	\$436,256	0.50%	0.0917	\$436,256
Ambridge Area SD	7.9756	\$2,059,809	1.20%	0.9297	\$240,126
Annville-Cleona SD	0.1062	\$85,954	0.80%	0.1062	\$85,954
Armstrong SD					
<i>Armstrong</i>	0.1432	\$76,271	0.20%	0.1432	\$76,271
<i>Indiana</i>	0.0000		0.00%	0.0000	
Baldwin-Whitehall SD	0.6006	\$1,055,362	1.30%	0.2573	\$452,194
Beaver Area SD	0.5418	\$109,591	0.70%	0.5418	\$109,591
Bellefonte Area SD	0.9227	\$441,496	1.80%	0.9227	\$441,496
Bellwood-Antis SD	5.1226	\$241,611	4.10%	4.9709	\$234,460
Benton Area SD	1.4320	\$127,217	1.70%	0.8789	\$78,082
Bethel Park SD	0.6182	\$1,437,661	1.80%	0.4277	\$994,822
Bethlehem Area SD					
<i>Lehigh</i>	1.3694	\$10,862,146	2.70%	0.4696	\$2,698,320
<i>Northampton</i>	3.7273		1.50%	0.8418	
Blackhawk SD					
<i>Beaver</i>	2.9882	\$746,061	4.70%	2.9834	\$744,884
<i>Lawrence</i>	1.0508		5.10%	1.0502	
Brandywine Heights Area SD	0.1363	\$78,058	0.40%	0.1363	\$78,058
Brentwood Borough SD	1.8693	\$654,505	1.20%	0.3559	\$124,631

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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>	2.5594	\$294,474	11.10%	2.5594	\$294,474
<i>Jefferson</i>	2.0160		10.90%	2.0160	
Burgettstown Area SD	0.7660	\$37,898	0.60%	0.7660	\$37,898
California Area SD	11.2530	\$384,801	7.40%	7.9086	\$270,440
Camp Hill SD	2.2056	\$1,701,632	3.90%	0.5993	\$462,402
Carlynton SD	1.3619	\$863,134	1.60%	0.3425	\$217,095
Carmichaels Area SD	6.7576	\$1,004,156	2.50%	0.6254	\$92,938
Centennial SD	2.7438	\$1,441,042	2.10%	2.7438	\$1,441,042
Central Bucks SD	1.3616	\$2,391,271	1.00%	1.3337	\$2,342,293
Central Columbia SD	2.4926	\$704,266	2.20%	0.9517	\$268,902
Central Greene SD	0.8404	\$478,533	1.70%	0.4536	\$258,326
Central Valley SD	0.8729	\$243,032	1.60%	0.8729	\$243,032
Charleroi SD	31.1040	\$1,519,196	1.70%	2.3955	\$117,005
Clarion Area SD	4.1091	\$396,219	3.30%	2.1575	\$208,045
Columbia Borough SD	0.4807	\$160,232	1.00%	0.2886	\$96,221
Conestoga Valley SD	0.3487	\$912,846	2.20%	0.3487	\$912,846
Conewago Valley SD	0.7477	\$1,606,519	2.80%	0.3457	\$742,866
Connellsville Area SD	0.1939	\$197,447	1.40%	0.1939	\$197,447
Conrad Weiser Area SD					
<i>Berks</i>	0.6341	\$602,147	2.30%	0.6341	\$602,147
<i>Lancaster</i>	0.5373		2.20%	0.5373	

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Crestwood SD	0.1377	\$233,922	1.40%	0.1377	\$233,922
Dallas SD	0.1584	\$238,800	1.20%	0.1581	\$238,471
Daniel Boone Area SD	0.8300	\$865,548	2.50%	0.7628	\$795,533
Donegal SD	0.1653	\$196,256	0.70%	0.1653	\$196,256
Dubois Area SD					
<i>Clearfield</i>	15.5618	\$3,423,670	1.30%	1.2820	\$272,598
<i>Jefferson</i>	4.9169		1.00%	0.3067	
Dunmore SD	8.3675	\$682,087	3.50%	3.9509	\$332,065
East Allegheny SD	1.8070	\$767,727	1.00%	0.2692	\$114,413
East Lycoming SD	0.5290	\$255,622	1.30%	0.1796	\$86,787
East Penn SD	0.3476	\$1,748,212	1.90%	0.3476	\$1,748,212
Eastern Lancaster County SD	0.2346	\$479,432	1.50%	0.2346	\$479,432
Eastern Lebanon County SD	0.3650	\$594,573	2.00%	0.2905	\$473,268
Eastern York SD	0.5184	\$554,263	2.30%	0.5184	\$554,263
Elizabeth Forward SD	4.6088	\$3,563,324	3.20%	0.7008	\$541,888
Elizabethtown Area SD	0.1921	\$296,187	1.00%	0.1921	\$296,187
Ellwood City Area SD	0.4204	\$184,788	1.40%	0.2349	\$103,271
Everett Area SD	0.2925	\$175,647	1.60%	0.1821	\$109,408
Exeter Township SD	0.5390	\$719,814	1.60%	0.5383	\$718,989
Fairview SD	0.0289	\$25,843	0.20%	0.0289	\$25,843
Fleetwood Area SD	1.4693	\$1,199,080	0.90%	0.2964	\$241,909



**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Forest Area SD					
<i>Elk</i>	1.3086		2.20%	0.9819	
<i>Forest</i>	1.4808	\$110,371	1.20%	0.9238	\$71,773
<i>Venango</i>	0.4517		2.20%	0.3426	
Frazier SD	2.1589	\$568,737	3.60%	0.6259	\$164,910
Freedom Area SD	3.3378	\$433,219	4.60%	2.6896	\$349,099
Freeport Area SD					
<i>Armstrong</i>	3.7184	\$1,004,475	0.20%	0.1254	\$197,558
<i>Butler</i>	11.2914		2.00%	2.8814	
Garnet Valley SD	0.2177	\$540,456	0.70%	0.2177	\$540,456
Gettysburg Area SD	0.3050	\$824,856	2.00%	0.2212	\$598,225
Governor Mifflin SD	1.0286	\$1,583,011	3.40%	0.9755	\$1,501,386
Greater Nanticoke Area SD	0.4618	\$276,681	1.90%	0.2056	\$123,240
Halifax Area SD	0.9773	\$306,868	4.10%	0.9773	\$306,868
Harbor Creek SD	0.5114	\$458,895	2.30%	0.3687	\$330,926
Hatboro-Horsham SD	0.6497	\$1,625,466	2.30%	0.6497	\$1,625,466
Haverford Township SD	0.2621	\$780,109	0.90%	0.2621	\$780,109
Hazleton Area SD					
<i>Carbon</i>	0.0000		0.00%	0.0000	
<i>Luzerne</i>	0.3043	\$1,612,140	3.00%	0.3043	\$1,612,140
<i>Schuylkill</i>	2.4469		6.50%	2.4469	
Hempfield Area SD	0.6777	\$403,151	0.90%	0.6777	\$403,151
Hempfield SD	0.5193	\$1,863,313	2.50%	0.5193	\$1,863,313

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Homer-Center SD	2.6174	\$111,628	1.90%	2.6174	\$111,628
Juniata County SD	2.4675	\$536,467	3.90%	2.4675	\$536,467
Kennett Consolidated SD	0.1724	\$335,609	0.60%	0.1724	\$335,609
Keystone Oaks SD	1.9929	\$2,637,304	4.30%	0.8510	\$1,126,239
Lackawanna Trail SD					
<i>Lackawanna</i>	7.9637	\$2,410,966	5.20%	8.2655	\$493,711
<i>Wyoming</i>	6.1091		7.10%	6.2864	
Lakeland SD	7.6868	\$604,953	6.90%	7.6868	\$604,953
Lake-Lehman SD					
<i>Luzerne</i>	0.0998	\$118,360	1.00%	0.0998	\$118,360
<i>Wyoming</i>	0.0000		0.00%	0.0000	
Lampeter-Strasburg SD	0.4796	\$792,138	2.30%	0.4796	\$792,138
Lancaster SD	1.4587	\$3,587,808	4.90%	1.4587	\$3,587,808
Laurel Highlands SD	0.9936	\$1,030,220	5.40%	0.9027	\$935,978
Laurel SD	0.8254	\$248,258	2.80%	0.3775	\$113,557
Lebanon SD	0.6166	\$515,450	2.70%	0.5477	\$457,891
Leechburg Area SD					
<i>Armstrong</i>	0.0000	\$381	0.00%	0.0000	\$381
<i>Westmoreland</i>	0.0389		0.00%	0.0389	
Lewisburg Area SD	0.0038	\$3,719	0.00%	0.0038	\$3,719
Littlestown Area SD	0.5507	\$680,729	4.70%	0.5507	\$680,729
Lower Merion SD	0.5347	\$4,050,926	2.00%	0.5347	\$4,050,926

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Lower Moreland Township SD	0.6875	\$723,408	2.00%	0.6875	\$723,408
Manheim Township SD	0.3821	\$1,188,297	1.80%	0.3572	\$1,110,947
Methacton SD	1.2104	\$3,002,426	1.20%	0.3577	\$887,420
Mid Valley SD	4.1280	\$508,480	3.60%	4.1280	\$508,480
Millcreek Township SD	0.0243	\$90,717	0.20%	0.0243	\$90,717
Milton Area SD					
<i>Northumberland</i>	0.9924	\$191,329	0.60%	0.3935	\$94,807
<i>Union</i>	0.3605		1.60%	0.2271	
Montgomery Area SD	0.5099	\$138,713	2.20%	0.3156	\$85,875
Montour SD	0.0001	\$228	0.00%	0.0001	\$228
Moon Area SD	0.5166	\$1,202,325	0.90%	0.1839	\$428,041
Morrisville Borough SD	1.1334	\$66,567	0.60%	1.1334	\$66,567
Mount Carmel Area SD					
<i>Columbia</i>	6.9044	\$26,875	19.80%	6.9044	\$26,875
<i>Northumberland</i>	0.4527		1.10%	0.4527	
Mountain View SD	0.4048	\$73,509	1.00%	0.4048	\$73,509
Mt Lebanon SD	0.2348	\$612,219	1.00%	0.2348	\$612,219
Muncy SD	0.4176	\$207,866	2.80%	0.4176	\$207,866
Nazareth Area SD	1.5441	\$1,478,067	2.10%	1.1307	\$1,082,396
Neshaminy SD	16.3520	\$12,468,594	1.10%	1.6576	\$1,263,987
New Hope-Solebury SD	2.1518	\$630,828	2.30%	2.1518	\$630,828
New Kensington-Arnold SD	5.0277	\$564,683	0.90%	0.7670	\$86,153

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Norristown Area SD	1.6219	\$4,287,752	2.50%	0.8717	\$2,304,740
North Allegheny SD	0.1946	\$1,045,159	1.00%	0.1946	\$1,045,159
North Penn SD					
<i>Bucks</i>	0.0000	\$696	0.00%	0.0000	\$696
<i>Montgomery</i>	0.0001		0.00%	0.0001	
Northampton Area SD	1.1700	\$1,256,993	1.60%	0.8256	\$887,072
Northern Bedford County SD	0.1492	\$55,417	0.60%	0.0512	\$19,047
Northern Lebanon SD	0.1889	\$251,786	1.40%	0.1889	\$251,786
Northern Tioga SD	1.3308	\$631,014	3.90%	0.7007	\$332,258
Old Forge SD	2.6163	\$117,062	2.00%	2.6163	\$117,062
Owen J Roberts SD	0.1125	\$249,266	0.40%	0.1125	\$249,266
Palmyra Area SD	0.3524	\$681,787	2.50%	0.3524	\$681,787
Panther Valley SD					
<i>Carbon</i>	5.0068	\$676,762	1.00%	0.5866	\$74,594
<i>Schuylkill</i>	2.3993		0.00%	0.0000	
Parkland SD	0.5156	\$3,887,643	1.30%	0.1993	\$1,502,814
Penn Hills SD	12.1160	\$16,146,738	3.90%	1.0452	\$1,392,963
Penn Manor SD	0.8597	\$1,992,137	3.80%	0.7296	\$1,690,831
Pennridge SD	5.4608	\$3,257,792	1.20%	1.6213	\$967,239
Penns Valley Area SD	0.4948	\$129,719	1.00%	0.4948	\$129,719
Pennsbury SD	5.1607	\$4,452,383	1.50%	2.5362	\$2,188,119
Pequea Valley SD	0.7147	\$872,723	2.10%	0.3923	\$479,083
Phoenixville Area SD	0.6167	\$1,238,272	2.00%	0.6167	\$1,238,272

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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>
Pittston Area SD	0.2859	\$412,502	1.90%	0.2859	\$412,502
Pleasant Valley SD	2.2165	\$696,920	1.40%	2.2165	\$696,920
Quakertown Community SD	3.1865	\$1,280,761	1.40%	2.1151	\$850,135
Radnor Township SD	0.8118	\$2,520,817	3.00%	0.6890	\$2,139,544
Riverside SD	5.5380	\$604,977	0.90%	1.0708	\$116,978
Saint Clair Area SD	0.3270	\$31,911	0.90%	0.3270	\$31,911
Salisbury Township SD	0.5961	\$764,904	2.10%	0.3842	\$493,065
Schuylkill Valley SD	0.3331	\$290,132	1.20%	0.3331	\$290,132
Seneca Valley SD	8.1424	\$4,515,324	1.10%	1.4216	\$788,358
Shanksville-Stonycreek SD	0.5711	\$51,367	1.30%	0.4900	\$44,074
Sharpsville Area SD	1.4530	\$91,629	1.90%	1.4530	\$91,629
Shenango Area SD	0.2498	\$88,946	1.90%	0.2498	\$88,946
Shikellamy SD	2.6020	\$458,331	2.50%	2.2768	\$399,827
Slippery Rock Area SD	3.0346	\$405,695	2.30%	2.3329	\$311,884
Solanco SD	0.0122	\$22,260	0.10%	0.0122	\$22,260
Somerset Area SD	0.7489	\$314,280	1.70%	0.7489	\$314,280
South Side Area SD	1.5032	\$192,920	1.50%	0.8579	\$110,112
South Western SD	0.3288	\$637,058	1.50%	0.2964	\$574,413
South Williamsport Area SD	1.7036	\$614,761	3.90%	0.6195	\$223,552
Southern Columbia Area SD					
<i>Columbia</i>	0.5030	\$47,694	1.10%	0.5030	\$47,694
<i>Northumberland</i>	0.0000		0.00%	0.0000	

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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 Huntingdon County SD	3.5112	\$310,113	4.70%	2.0342	\$179,671
Springfield SD	0.1683	\$291,891	0.50%	0.1683	\$291,891
Springfield Township SD	0.9941	\$1,242,129	0.90%	0.3045	\$0
Spring-Ford Area SD					
<i>Chester</i>	0.5685	\$2,104,851	2.10%	0.5705	\$2,104,851
<i>Montgomery</i>	0.5705		2.10%	0.5705	
State College Area SD	0.7989	\$1,760,485	1.80%	0.7989	\$1,760,485
Stroudsburg Area SD	3.2105	\$1,253,321	1.90%	3.2105	\$1,253,321
Susquehanna Township SD	0.1022	\$159,454	0.60%	0.1022	\$159,454
Susquenita SD					
<i>Dauphin</i>	0.4974	\$380,652	2.20%	0.4974	\$380,652
<i>Perry</i>	0.4671		3.60%	0.4671	
Tredyffrin-Easttown SD	0.3988	\$1,856,071	1.80%	0.3988	\$1,856,071
Trinity Area SD	5.0580	\$1,080,138	4.20%	5.0580	\$1,080,138
Twin Valley SD					
<i>Berks</i>	0.8366	\$943,381	3.10%	0.8366	\$943,381
<i>Chester</i>	0.4997		1.70%	0.4997	
Unionville-Chadds Ford SD					
<i>Chester</i>	0.4223	\$1,007,322	1.30%	0.3782	\$904,634
<i>Delaware</i>	0.4074		1.50%	0.3695	
Upper Dublin SD	0.2795	\$606,165	0.90%	0.2795	\$606,165
Upper Merion Area SD	0.1450	\$554,669	0.70%	0.1450	\$554,669

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**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
Upper Saint Clair SD	0.6584	\$1,375,648	2.70%	0.6584	\$1,375,648
Valley View SD	2.2769	\$266,062	1.30%	1.4578	\$170,352
Wallingford-Swarthmore SD	0.6235	\$835,579	1.40%	0.6235	\$835,579
Warrior Run SD					
<i>Montour</i>	0.0000		0.00%	0.0000	
<i>Northumberland</i>	0.0000	\$414	0.00%	0.0000	\$414
<i>Union</i>	0.0081		0.10%	0.0081	
Washington SD	0.9780	\$61,963	0.70%	0.9780	\$61,963
Wattsburg Area SD	1.1971	\$651,901	1.40%	0.2388	\$130,046
Wayne Highlands SD	0.4546	\$822,251	2.60%	0.4438	\$802,835
Weatherly Area SD	5.7458	\$722,595	7.10%	3.1916	\$401,378
West Chester Area SD					
<i>Chester</i>	0.3380	\$2,738,161	1.60%	0.3346	\$2,711,393
<i>Delaware</i>	0.3358		2.20%	0.3334	
West Mifflin Area SD	0.6952	\$678,262	0.80%	0.2087	\$203,668
West Perry SD	0.4260	\$499,701	3.00%	0.3447	\$404,395
West Shore SD					
<i>Cumberland</i>	0.3575	\$1,521,282	3.30%	0.3575	\$1,521,282
<i>York</i>	0.2622		1.90%	0.2622	
West York Area SD	0.5087	\$748,633	2.20%	0.5087	\$748,633
Western Beaver County SD	0.1640	\$10,411	0.30%	0.1640	\$10,411
Whitehall-Coplay SD	0.9069	\$2,124,250	2.80%	0.4769	\$1,117,192

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2016-2017**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	Total Increase in Real Estate Tax Rate from Preliminary Budget	Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions	Approved Real Estate Tax Rate Increase Due to Exceptions	Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Williamsport Area SD	2.0894	\$3,246,188	1.10%	0.1842	\$286,288
Wilmington Area SD					
<i>Lawrence</i>	1.5323	\$289,029	4.00%	0.6359	\$244,477
<i>Mercer</i>	0.0000		0.00%	0.0000	
Windber Area SD					
<i>Cambria</i>	4.2611	\$238,107	9.80%	4.2611	\$238,107
<i>Somerset</i>	2.0436		7.90%	2.0436	
Wissahickon SD	0.3385	\$1,192,511	1.80%	0.3385	\$1,192,511
Woodland Hills SD	4.1382	\$7,793,265	8.50%	2.1531	\$4,054,950
Wyalusing Area SD					
<i>Bradford</i>	7.6359	\$1,278,141	2.00%	0.9845	\$160,940
<i>Wyoming</i>	9.6684		1.50%	0.9573	
Wyoming Area SD					
<i>Luzerne</i>	0.2486	\$220,600	1.60%	0.2486	\$220,600
<i>Wyoming</i>	0.0000		0.00%	0.0000	
York Suburban SD	0.3371	\$575,344	1.10%	0.2588	\$441,774
Yough SD	2.9199	\$364,632	3.30%	2.9199	\$364,632



## 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				\$0	
<b>(d)</b> Date line a.1 incurred (mm/dd/yy)					
<b>(e)</b> Date line a.1 issued (mm/dd/yy)					
<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.**

**(a.1) Expenditure Function & Description for Special Education (General Fund Only)**

1200 - Special Education Instruction  
 less: 1243 - Gifted Support  
 Special Education Instruction for Students with Disabilities

	Actual Amount for 2013-2014	Actual Amount for 2014-2015
	\$0.00	\$0.00

**(a.2)** 2120 - Guidance Services  
 2140 - Psychological Services  
 2150 - Speech Pathology and Audiology Services  
 2160 - Social Work Services  
 2260 - Instruction and Curriculum Development Services  
 2350 - Legal Services  
 2420 - Medical Services  
 2440 - Nursing Services  
 2700 - Student Transportation Services  
 Special Education Services for Students with Disabilities

	\$0.00	\$0.00

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

**\$0.00                  \$0.00**

**(b) Revenue Function & Description for Special Education (General Fund Only)**

7271 - Special Education Funding for School Aged Pupils  
 7272 - Early Intervention

	Actual Amount for 2013-2014	Actual Amount for 2014-2015

**Total Special Education Revenues**

**\$0.00                  \$0.00**

**Special Education Expenditures minus Revenues (a.3 - b)**

**\$0.00                  \$0.00**

**(c) School District's Index for 2016-2017**

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**(d)** Index multiplied by 2013-2014 Net Special Education Expenditures:

\$0.00

**(e)** 2014-2015 Net Expenditures minus 2013-2014 Net Expenditures:

\$0.00

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

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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

<b>Budgeted School District Share of Payments to PSERS</b>	<b>Actual Dollar Value of Estimated Payments for 2015-2016</b>	<b>Actual Dollar Value of Estimated Payments for 2016-2017</b>
<b>(a)</b> Salary Base - Total	<input style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>
Salary Base - Total to use for Referendum Exception	\$0	\$0
<b>(b)</b> PSERS Employer Contribution Rate	25.84%	30.03%
<b>(c)</b> Expenditure Object 230 (a x b)	\$0	\$0
<b>(d)</b> Revenue 7820	<input style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 100%; border: 1px solid black;" 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 style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 100%; border: 1px solid black;" 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
<b>School District's Index for 2016-2017</b>	<input style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>	<input style="width: 100%; height: 100%; border: 1px solid black;" type="text"/>

**(k)** Index multiplied by 2015-2016 budgeted school district share of payments to PSERS: \$0

**(l)** 2016-2017 net budgeted amount minus 2015-2016 net budgeted amount: \$0

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