

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

**Report on Referendum Exceptions
For School Year 2017-2018**

April 2017



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION**

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Report on Referendum Exceptions For School Year 2017-2018

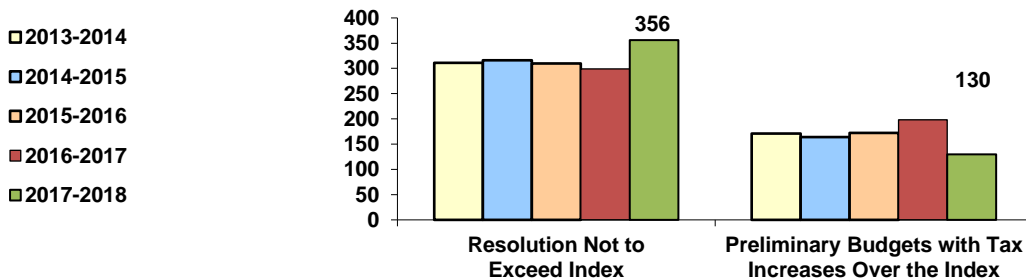
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district’s allowable tax increase. School districts can only raise taxes above this index by either 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 2017-2018 school year and provides data collected during the Department’s review process.

Index – Allowable Inflationary Tax Rate Increase

In September 2016, the Department calculated the index for each school district as required by law. The base index of 2.5 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 2017-2018: 1) adopt a resolution by January 26, 2017, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by February 15, 2017. 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 2017-2018, 356 school districts adopted a resolution certifying that tax rates would not be increased above their index and 130 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	356
School districts submitting preliminary budgets	141
With real estate tax rates over index	130
With real estate tax rates within index	11
School districts operating on calendar year basis, not included in this report	2
School districts not subject to preliminary budget requirements of Act 1	<u>1</u>
TOTAL NUMBER OF SCHOOL DISTRICTS	500

Of the 141 school districts that adopted a preliminary budget, 130 adopted real estate tax rates that exceeded the school district's index. The tax rate increases in the remaining 11 school districts that adopted a preliminary budget did not exceed the school district's index.

The school districts that adopted a preliminary budget had two options to increase tax rates above their index: 1) seek an exception from the Department or, 2) request approval from the electorate by placing a referendum question on the ballot for May 16, 2017, which is the election immediately preceding the 2017-2018 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 2015-2016 was the most current year of AFR data and preloaded this information, and AFR data for school year 2014-2015, 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 2017-2018 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2016-2017 estimated data and 2017-2018 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 29 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 129 school districts.

Approved Referendum Exception Submissions

School districts with approved referendum exceptions:

That fully cover proposed tax increase in preliminary budget	60
That do not fully cover proposed tax increase in preliminary budget	<u>69</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	129

Of the 130 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

- 60 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase.
- 70 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	60
With approved exceptions that do not fully cover proposed tax increase	<u>70</u>
TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS	130

If the value of the referendum exception(s) a school district sought was greater than what was needed to balance its preliminary budget, the total value of the exception(s) could be used to balance its final budget. However, the Department only approved a tax increase in the amount a school district needed to balance its preliminary budget. For example, if a school district sought referendum exceptions totaling \$200,000 but only needed \$75,000 in additional tax revenue to balance its preliminary budget, the Department approved a tax rate increase based on \$75,000, not \$200,000. Tax rate increases were not determined by exception because the full amount of each exception is not required for most school districts.

School districts located in more than one county are required to apportion the tax levy based on the market value in each county, as determined by the State Tax Equalization Board, pursuant to section 672.1 of the Pennsylvania Public School Code of 1949, as amended. As a result, the tax rate increases are not the same for each county in a multi-county school district.

Referendum Exceptions Used in Final Budgets Adopted by School Districts

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

Budget Year	Amount of Referendum Exceptions			Number of School Districts		
	Approved	Used	Percent	Approved	Used	Percent
2008-2009	\$143,189,572	\$41,093,962	28.7%	102	66	64.7%
2009-2010	\$84,853,037	\$13,072,387	15.4%	61	18	29.5%
2010-2011	\$192,420,114	\$67,647,774	35.2%	133	84	63.2%
2011-2012	\$265,830,906	\$95,538,548	35.9%	228	135	59.2%
2012-2013	\$159,942,625	\$48,174,306	30.1%	197	105	53.3%
2013-2014	\$121,708,954	\$30,484,314	25.0%	171	93	54.4%
2014-2015	\$121,097,346	\$39,284,177	32.4%	164	92	56.1%
2015-2016	\$132,751,446	\$36,206,209	27.3%	172	83	48.3%
2016-2017	\$144,280,586	\$47,960,372	33.2%	179	92	51.4%
2017-2018	\$99,542,024			129		

Description of Report Tables

Table 1, “Summary of Referendum Exceptions by Type for School Year 2017-2018,” 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, 2016-2017 vs 2017-2018,” compares data for each referendum exception approved in 2016-2017 and 2017-2018.

Table 3, “Comparison of Amount of Approved Referendum Exceptions, 2016-2017 vs 2017-2018,” compares data for each referendum exception approved in 2016-2017 and 2017-2018.

Table 4, “Approved Real Estate Tax Rate Increases for School Year 2017-2018 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 2017-2018 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. 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 2017-2018
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	122	94.6%	\$27,296,300	27.4%
Special Education Expenditures	98	76.0%	\$66,794,964	67.1%
School Construction Grandfathered Debt	7	5.4%	\$5,450,760	5.5%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
Totals	129	100.0%	\$99,542,024	100.0%

Table 2
Comparison of Number of School Districts Approved for Referendum Exceptions
2016-2017 vs. 2017-2018
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	School Districts Approved	
	<u>2016-2017</u>	<u>2017-2018</u>
Pension Obligations	176	122
Special Education Expenditures	125	98
School Construction		
Grandfathered Debt	3	7
School Construction		
Electoral Debt	1	0
Totals	179	129

Table 3
Comparison of Amount of Approved Referendum Exceptions
2016-2017 vs. 2017-2018
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2016-2017</u>	<u>2017-2018</u>		
Pension Obligations	\$69,601,419	\$27,296,300	(\$42,305,119)	(60.8%)
Special Education Expenditures	\$62,599,503	\$66,794,964	\$4,195,461	6.7%
School Construction Grandfathered Debt	\$10,319,085	\$5,450,760	(\$4,868,325)	(47.2%)
School Construction Electoral Debt	\$1,760,579	\$0	(\$1,760,579)	(100.0%)
Totals	\$144,280,586	\$99,542,024	(\$44,738,562)	(31.0%)

Table 4
Approved Real Estate Tax Rate Increases
For School Year 2017-2018
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	\$1,262,418	0.3692	0.1762	\$659,840
Allentown City SD	\$674,304	0.1467	0.1467	\$0
Altoona Area SD	\$1,225,729	0.3964	0.3168	\$246,003
Annville-Cleona SD	\$355,684	0.4312	0.3983	\$27,072
Baldwin-Whitehall SD	\$240,272	0.1348	0.1348	\$0
Beaver Area SD	\$145,035	0.7031	0.3442	\$74,033
Bellefonte Area SD	\$333,756	0.6914	0.6915	\$0
Bethel Park SD	\$1,379,268	0.5886	0.1166	\$1,105,919
Bethlehem Area SD				
<i>Lehigh</i>	\$1,442,666	0.9022	0.6171	\$2,565,673
<i>Northampton</i>		1.8145	0.9605	
Brookville Area SD	\$217,064	0.9285	0.9285	\$391,816
Burgettstown Area SD	\$510,382	0.8433	0.1746	\$404,706
Camp Hill SD	\$199,940	0.2596	0.1099	\$115,241
Carlynton SD	\$603,097	0.9516	0.2692	\$432,445
Centennial SD	\$409,979	0.7779	0.7779	\$0
Central Columbia SD	\$912,621	3.1838	0.3016	\$826,166
Central Dauphin SD	\$2,535,622	0.4559	0.4559	\$0
Central Greene SD	\$237,350	0.4472	0.4343	\$6,848
Central Valley SD	\$218,654	0.7861	0.4135	\$103,615
Chambersburg Area SD	\$936,377	1.3180	1.3180	\$0
Chartiers Valley SD	\$3,423,398	1.5190	0.2334	\$2,897,285
Coatesville Area SD	\$4,943,201	1.7839	1.0154	\$2,129,383
Conestoga Valley SD	\$676,149	0.2569	0.2567	\$445
Conewago Valley SD	\$1,074,512	0.4953	0.4953	\$0
Connellsville Area SD	\$2,413,800	2.3439	0.5560	\$1,841,139
Conrad Weiser Area SD				
<i>Berks</i>	\$855,317	0.8966	0.8226	\$70,686
<i>Lancaster</i>		0.8742	0.8183	

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Crestwood SD	\$33,713	0.0197	0.0197	\$0
Daniel Boone Area SD	\$434,796	0.4099	0.1563	\$268,993
Dunmore SD	\$231,282	2.8576	2.8577	\$0
East Lycoming SD	\$224,621	0.4560	0.4560	\$0
East Penn SD	\$778,517	0.1523	0.1523	\$0
East Pennsboro Area SD	\$268,361	0.1540	0.1540	\$0
Eastern Lancaster County SD	\$460,959	0.2256	0.2256	\$0
Eastern Lebanon County SD	\$965,013	0.5844	0.3301	\$419,812
Eastern York SD	\$929,699	0.8722	0.7438	\$136,933
Easton Area SD	\$252,151	0.1768	0.1768	\$0
Elizabeth Forward SD	\$1,696,581	2.2141	0.2147	\$1,532,052
Elizabethtown Area SD	\$748,281	0.4779	0.4779	\$0
Elk Lake SD				
<i>Susquehanna</i>	\$81,773	0.7188	0.7188	\$0
<i>Wyoming</i>		0.2074	0.2074	
Ellwood City Area SD	\$180,345	0.4039	0.2897	\$50,985
Exeter Township SD	\$111,308	0.0807	0.0808	\$0
Fairview SD	\$102,366	0.1136	0.0873	\$23,679
Fleetwood Area SD	\$965,146	1.1803	0.6810	\$408,239
Frazier SD	\$539,691	2.0243	0.1521	\$499,123
Freeport Area SD				
<i>Armstrong</i>	\$400,813	5.5804	1.8712	\$856,017
<i>Butler</i>		11.2770	2.5367	
Governor Mifflin SD	\$904,104	0.5870	0.5870	\$0
Hanover Area SD	\$266,327	0.3849	0.3849	\$0
Hazleton Area SD				
<i>Carbon</i>			0.0000	
<i>Luzerne</i>	\$243,285	0.0591	0.0591	\$0
<i>Schuylkill</i>			0.0000	

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Hempfield SD	\$2,195,591	0.6038	0.1310	\$1,718,991
Jenkintown SD	\$8,859	0.0319	0.0319	\$0
Lampeter-Strasburg SD	\$640,594	0.3859	0.3859	\$0
Laurel Highlands SD	\$1,231,683	1.1739	0.5513	\$653,227
Laurel SD	\$159,961	0.5349	0.4205	\$34,204
Lebanon SD	\$342,282	0.4085	0.4085	\$0
Lewisburg Area SD	\$546,464	0.5561	0.4658	\$88,791
Lower Merion SD	\$2,804,988	0.3681	0.3681	\$0
Lower Moreland Township SD	\$687,778	0.6551	0.5234	\$138,183
Manheim Township SD	\$964,075	0.3066	0.3066	\$0
Marple Newtown SD	\$3,088,730	0.8985	0.8985	\$0
Milton Area SD				
<i>Northumberland</i>	\$59,831	0.5351	0.3202	\$34,653
<i>Union</i>		0.2819	0.2348	
Monessen City SD	\$1,747,790	34.9109	11.1775	\$1,188,196
Montour SD	\$367,008	0.1500	0.1501	\$0
Montrose Area SD	\$444,573	2.0000	0.3293	\$362,949
Moon Area SD	\$582,139	0.2502	0.1798	\$163,594
Mount Carmel Area SD				
<i>Columbia</i>	\$98	3.1501	2.1131	\$72,380
<i>Northumberland</i>		3.7939	2.5654	
Mt Lebanon SD	\$616,753	0.1780	0.2318	\$0
Muncy SD	\$130,975	0.2632	0.2633	\$0
Nazareth Area SD	\$179,034	0.1791	0.1791	\$0
Neshaminy SD	\$9,188,469	11.7000	4.6839	\$5,509,965
New Brighton Area SD	\$182,510	2.1100	1.9278	\$15,752
New Hope-Solebury SD	\$412,972	1.4091	1.4091	\$0
New Kensington-Arnold SD	\$388,498	3.4189	3.4189	\$0
Norristown Area SD	\$3,376,561	1.2784	1.1196	\$419,411

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North Allegheny SD	\$1,307,516	0.2323	0.1801	\$294,001
Northampton Area SD	\$207,182	0.1916	0.1916	\$0
Northern Lebanon SD	\$304,874	0.2225	0.2225	\$0
Old Forge SD	\$311,776	6.9603	1.2728	\$254,759
Owen J Roberts SD	\$983,702	0.4384	0.4385	\$0
Palmyra Area SD	\$862,205	0.4346	0.4346	\$0
Penn Hills SD	\$1,055,596	0.7287	0.3672	\$578,460
Penn Manor SD	\$941,515	0.4026	0.1934	\$489,159
Penns Valley Area SD	\$335,811	1.2678	1.2678	\$0
Pennsbury SD	\$2,384,563	2.7459	2.5948	\$131,245
Pequea Valley SD	\$225,187	0.1800	0.1800	\$0
Phoenixville Area SD	\$1,769,499	0.9110	0.3234	\$1,141,240
Pleasant Valley SD	\$383,991	1.2205	1.2205	\$0
Plum Borough SD	\$299,550	0.2072	0.2072	\$0
Pottsville Area SD	\$593,824	2.2496	2.1616	\$23,216
Quaker Valley SD	\$323,049	0.1833	0.1834	\$0
Radnor Township SD	\$1,532,824	0.4833	0.2169	\$844,839
Redbank Valley SD				
<i>Armstrong</i>	\$71,648	1.4080	1.4080	\$0
<i>Clarion</i>		1.8960	1.8960	
Rose Tree Media SD	\$673,801	0.2397	0.1147	\$351,372
Salisbury Township SD	\$980,123	0.7604	0.5618	\$255,924
Seneca Valley SD	\$5,644,170	9.7950	2.2580	\$4,342,997
Sharpsville Area SD	\$14,764	0.2343	0.2343	\$0
Shikellamy SD	\$1,179,744	6.6979	6.6980	\$0
Slippery Rock Area SD	\$232,866	1.7121	1.7121	\$0
South Middleton SD	\$1,940,877	1.0618	0.4670	\$1,087,150
South Side Area SD	\$161,879	1.2656	1.2656	\$0

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South Western SD	\$620,263	0.3157	0.3157	\$0
South Williamsport Area SD	\$732,098	1.9890		\$678,651
Southern Columbia Area SD				
<i>Columbia</i>	\$162,272	1.6511	1.6511	\$0
<i>Northumberland</i>		2.3074	2.3074	
Southern Huntingdon County SD	\$229,862	2.3109	1.3443	\$96,139
Springfield SD	\$258,447	0.1473	0.1449	\$4,203
Springfield Township SD	\$1,375,248	1.0862	0.5317	\$701,956
Spring-Ford Area SD				
<i>Chester</i>	\$45,256	0.4074	0.4075	\$0
<i>Montgomery</i>		0.4074	0.4075	
Tredyffrin-Easttown SD	\$986,864	0.2034	0.1934	\$48,311
Trinity Area SD	\$607,473	0.3486	0.0906	\$449,554
Twin Valley SD				
<i>Berks</i>	\$153,051	0.2060	0.2060	\$0
<i>Chester</i>		0.1363	0.1364	
Unionville-Chadds Ford SD				
<i>Chester</i>	\$491,535	0.2602	0.2602	\$0
<i>Delaware</i>			0.0000	
Upper Adams SD	\$1,831,764	2.2224	0.3222	\$1,566,117
Upper Merion Area SD	\$297,382	0.0760	0.0760	\$0
Upper Saint Clair SD	\$434,220	0.2088	0.2088	\$0
Valley View SD	\$354,539	2.9986	2.9986	\$0
Wallingford-Swarthmore SD	\$191,598	0.2019	0.2019	\$0
Warrior Run SD				
<i>Montour</i>		0.0001	0.0001	
<i>Northumberland</i>	\$15		0.0000	\$0
<i>Union</i>			0.0000	
Washington SD	\$92,161	0.1646	0.1646	\$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
Wattsburg Area SD	\$307,060	0.5641	0.5070	\$31,082
Wayne Highlands SD	\$560,097	0.3073	0.3073	\$0
Weatherly Area SD	\$689,323	5.5329	0.0373	\$684,674
West Chester Area SD				
<i>Chester</i>	\$5,097,839	0.6770	0.6720	\$40,000
<i>Delaware</i>		0.5469	0.5433	
West Mifflin Area SD	\$968,850	1.0414	1.0414	\$0
West Perry SD	\$404,855	0.3414	0.2159	\$148,763
Williamsport Area SD	\$1,722,136	1.1051	0.1319	\$1,516,533
Wilmington Area SD				
<i>Lawrence</i>	\$317,696	0.8175	0.0256	\$351,705
<i>Mercer</i>		3.9794	0.7531	
Wissahickon SD	\$1,214,916	0.3403	0.3403	\$0
Woodland Hills SD	\$6,606,801	3.6435	0.1124	\$6,402,917
Wyalusing Area SD				
<i>Bradford</i>	\$653,505	4.6196	0.7102	\$611,384
<i>Wyoming</i>		4.5755	0.0000	
York Suburban SD	\$1,291,952	0.7503	0.3323	\$719,733
Yough SD	\$309,228	2.4990	2.3474	\$18,759

Table 5
Referendum Exceptions for School Year 2017-2018
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	\$602,578	\$0	\$0	\$0	\$0	\$0	\$0	\$602,578	\$602,578
Allentown City SD	\$6,108,962	\$988,985	\$986,527	\$0	\$0	\$4,010,599	\$4,010,599	\$1,111,836	\$1,111,836
Altoona Area SD	\$979,726	\$0	\$0	\$0	\$0	\$1,013,673	\$772,287	\$278,009	\$207,439
Annville-Cleona SD	\$328,612	\$0	\$0	\$0	\$0	\$261,119	\$261,119	\$67,493	\$67,493
Baldwin-Whitehall SD	\$916,104	\$0	\$0	\$0	\$0	\$844,252	\$844,252	\$71,852	\$71,852
Beaver Area SD	\$71,002	\$0	\$0	\$0	\$0	\$0	\$0	\$71,002	\$71,002
Bellefonte Area SD	\$426,936	\$0	\$0	\$0	\$0	\$291,500	\$291,500	\$135,436	\$135,436
Bethel Park SD	\$273,349	\$0	\$0	\$0	\$0	\$456,252	\$0	\$273,349	\$273,349
Bethlehem Area SD	\$3,359,702	\$0	\$0	\$0	\$0	\$2,783,202	\$2,682,083	\$677,619	\$677,619
Brookville Area SD	\$292,818	\$0	\$0	\$0	\$0	\$292,818	\$292,818	\$0	\$0
Burgettstown Area SD	\$105,676	\$0	\$0	\$0	\$0	\$0	\$0	\$125,617	\$105,676
Camp Hill SD	\$84,699	\$0	\$0	\$0	\$0	\$19,525	\$19,525	\$65,174	\$65,174
Carlynton SD	\$170,652	\$0	\$0	\$0	\$0	\$93,755	\$93,755	\$76,897	\$76,897
Centennial SD	\$413,962	\$0	\$0	\$0	\$0	\$0	\$0	\$413,962	\$413,962
Central Columbia SD	\$86,455	\$0	\$0	\$0	\$0	\$0	\$0	\$86,455	\$86,455
Central Dauphin SD	\$3,050,711	\$0	\$0	\$0	\$0	\$2,491,271	\$2,491,271	\$559,440	\$559,440
Central Greene SD	\$230,502	\$0	\$0	\$0	\$0	\$141,225	\$141,225	\$89,277	\$89,277
Central Valley SD	\$115,039	\$0	\$0	\$0	\$0	\$15,793	\$15,793	\$99,246	\$99,246
Chambersburg Area SD	\$1,440,648	\$0	\$0	\$0	\$0	\$1,096,866	\$1,096,866	\$353,783	\$343,782
Chartiers Valley SD	\$526,113	\$0	\$0	\$0	\$0	\$427,786	\$304,030	\$222,083	\$222,083
Coatesville Area SD	\$2,813,818	\$0	\$0	\$0	\$0	\$2,813,818	\$2,813,818	\$0	\$0
Conestoga Valley SD	\$675,704	\$0	\$0	\$0	\$0	\$460,900	\$460,900	\$214,804	\$214,804
Conewago Valley SD	\$2,026,489	\$0	\$0	\$0	\$0	\$1,880,569	\$1,880,569	\$145,920	\$145,920
Connellsville Area SD	\$572,661	\$0	\$0	\$0	\$0	\$0	\$0	\$572,661	\$572,661

* 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 2017-2018
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
Conrad Weiser Area SD	\$785,841	\$0	\$0	\$0	\$0	\$642,875	\$642,875	\$142,966	\$142,966
Crestwood SD	\$608,002	\$0	\$0	\$0	\$0	\$497,699	\$497,699	\$110,303	\$110,303
Daniel Boone Area SD	\$165,803	\$0	\$0	\$0	\$0	\$0	\$0	\$173,146	\$165,803
Dunmore SD	\$240,768	\$0	\$0	\$0	\$0	\$185,284	\$185,284	\$55,484	\$55,484
East Lycoming SD	\$500,254	\$0	\$0	\$0	\$0	\$444,279	\$444,279	\$55,975	\$55,975
East Penn SD	\$859,530	\$0	\$0	\$0	\$0	\$455,647	\$455,647	\$403,883	\$403,883
East Pennsboro Area SD	\$1,215,508	\$0	\$0	\$0	\$0	\$1,215,508	\$1,215,508	\$0	\$0
Eastern Lancaster County SD	\$891,657	\$0	\$0	\$0	\$0	\$739,347	\$739,347	\$152,310	\$152,310
Eastern Lebanon County SD	\$545,201	\$0	\$0	\$0	\$0	\$435,191	\$435,191	\$110,010	\$110,010
Eastern York SD	\$792,766	\$0	\$0	\$0	\$0	\$664,965	\$664,965	\$127,801	\$127,801
Easton Area SD	\$1,956,561	\$0	\$0	\$0	\$0	\$1,217,257	\$1,217,257	\$819,071	\$739,304
Elizabeth Forward SD	\$164,529	\$0	\$0	\$0	\$0	\$0	\$0	\$164,529	\$164,529
Elizabethtown Area SD	\$1,056,388	\$0	\$0	\$0	\$0	\$890,313	\$890,313	\$166,075	\$166,075
Elk Lake SD	\$179,387	\$0	\$0	\$0	\$0	\$175,393	\$75,314	\$104,073	\$104,073
Ellwood City Area SD	\$129,360	\$0	\$0	\$0	\$0	\$0	\$0	\$129,360	\$129,360
Exeter Township SD	\$425,816	\$111,625	\$195,672	\$0	\$0	\$31,634	\$31,634	\$198,510	\$198,510
Fairview SD	\$78,687	\$0	\$0	\$0	\$0	\$0	\$0	\$78,687	\$78,687
Fleetwood Area SD	\$556,907	\$0	\$0	\$0	\$0	\$485,332	\$485,332	\$71,575	\$71,575
Frazier SD	\$40,568	\$0	\$0	\$0	\$0	\$0	\$0	\$108,704	\$40,568
Freeport Area SD	\$305,520	\$0	\$0	\$0	\$0	\$230,314	\$230,314	\$75,206	\$75,206
Governor Mifflin SD	\$923,672	\$0	\$0	\$0	\$0	\$695,453	\$695,453	\$228,219	\$228,219
Hanover Area SD	\$1,344,921	\$0	\$0	\$0	\$0	\$1,412,421	\$1,344,921	\$0	\$0
Hazleton Area SD	\$908,864	\$0	\$0	\$0	\$0	\$635,809	\$635,809	\$273,055	\$273,055
Hempfield SD	\$476,600	\$0	\$0	\$0	\$0	\$69,379	\$69,379	\$407,221	\$407,221

* 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 2017-2018
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
Jenkintown SD	\$136,732	\$0	\$0	\$0	\$0	\$162,037	\$82,550	\$54,182	\$54,182
Lampeter-Strasburg SD	\$663,368	\$0	\$0	\$0	\$0	\$500,365	\$500,365	\$163,003	\$163,003
Laurel Highlands SD	\$578,456	\$0	\$0	\$0	\$0	\$374,168	\$374,168	\$204,288	\$204,288
Laurel SD	\$125,757	\$0	\$0	\$0	\$0	\$75,885	\$75,885	\$49,872	\$49,872
Lebanon SD	\$1,242,264	\$0	\$0	\$0	\$0	\$1,242,264	\$1,242,264	\$0	\$0
Lewisburg Area SD	\$457,673	\$0	\$0	\$0	\$0	\$361,227	\$361,227	\$96,446	\$96,446
Lower Merion SD	\$2,805,325	\$0	\$0	\$0	\$0	\$1,901,697	\$1,901,697	\$903,628	\$903,628
Lower Moreland Township SD	\$549,595	\$0	\$0	\$0	\$0	\$383,486	\$383,486	\$166,109	\$166,109
Manheim Township SD	\$1,036,380	\$0	\$0	\$0	\$0	\$741,093	\$741,093	\$295,287	\$295,287
Marple Newtown SD	\$3,159,335	\$2,898,811	\$2,883,361	\$0	\$0	\$0	\$0	\$275,974	\$275,974
Milton Area SD	\$88,778	\$0	\$0	\$0	\$0	\$31,180	\$31,180	\$57,598	\$57,598
Monessen City SD	\$559,594	\$510,378	\$545,235	\$0	\$0	\$0	\$0	\$14,359	\$14,359
Montour SD	\$595,967	\$0	\$0	\$0	\$0	\$372,181	\$372,181	\$223,786	\$223,786
Montrose Area SD	\$81,624	\$0	\$0	\$0	\$0	\$0	\$0	\$82,424	\$81,624
Moon Area SD	\$418,545	\$0	\$0	\$0	\$0	\$212,443	\$212,443	\$206,102	\$206,102
Mount Carmel Area SD	\$151,147	\$0	\$0	\$0	\$0	\$6,584	\$6,584	\$144,563	\$144,563
Mt Lebanon SD	\$808,390	\$0	\$0	\$0	\$0	\$458,514	\$441,790	\$366,600	\$366,600
Muncy SD	\$187,779	\$125,230	\$117,103	\$0	\$0	\$51,844	\$51,844	\$18,832	\$18,832
Nazareth Area SD	\$388,325	\$0	\$0	\$0	\$0	\$144,248	\$144,248	\$244,077	\$244,077
Neshaminy SD	\$3,678,504	\$0	\$0	\$0	\$0	\$3,044,978	\$3,044,978	\$633,526	\$633,526
New Brighton Area SD	\$166,758	\$0	\$0	\$0	\$0	\$0	\$0	\$193,183	\$166,758
New Hope-Solebury SD	\$431,119	\$0	\$0	\$0	\$0	\$290,454	\$290,454	\$140,665	\$140,665
New Kensington-Arnold SD	\$648,247	\$0	\$0	\$0	\$0	\$648,247	\$648,247	\$0	\$0
Norristown Area SD	\$2,957,150	\$0	\$0	\$0	\$0	\$2,500,091	\$2,500,091	\$457,059	\$457,059

* 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 2017-2018
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
North Allegheny SD	\$1,013,515	\$0	\$0	\$0	\$0	\$447,833	\$447,833	\$565,682	\$565,682
Northampton Area SD	\$614,624	\$0	\$0	\$0	\$0	\$339,851	\$339,851	\$274,773	\$274,773
Northern Lebanon SD	\$331,542	\$0	\$0	\$0	\$0	\$216,385	\$216,385	\$115,157	\$115,157
Old Forge SD	\$57,017	\$0	\$0	\$0	\$0	\$38,264	\$38,264	\$42,672	\$18,753
Owen J Roberts SD	\$1,590,640	\$0	\$0	\$0	\$0	\$1,267,510	\$1,267,510	\$323,130	\$323,130
Palmyra Area SD	\$929,423	\$0	\$0	\$0	\$0	\$792,431	\$792,431	\$136,992	\$136,992
Penn Hills SD	\$477,136	\$0	\$0	\$0	\$0	\$0	\$0	\$726,011	\$477,136
Penn Manor SD	\$452,356	\$0	\$0	\$0	\$0	\$212,673	\$212,673	\$239,683	\$239,683
Penns Valley Area SD	\$426,002	\$0	\$0	\$0	\$0	\$272,653	\$358,122	\$67,880	\$67,880
Pennsbury SD	\$2,253,318	\$0	\$0	\$0	\$0	\$1,445,962	\$1,445,962	\$807,356	\$807,356
Pequea Valley SD	\$648,556	\$0	\$0	\$0	\$0	\$575,859	\$575,859	\$72,697	\$72,697
Phoenixville Area SD	\$628,259	\$0	\$0	\$0	\$0	\$362,638	\$362,638	\$265,621	\$265,621
Pleasant Valley SD	\$665,494	\$0	\$0	\$0	\$0	\$415,512	\$415,512	\$249,982	\$249,982
Plum Borough SD	\$353,395	\$0	\$0	\$0	\$0	\$0	\$0	\$353,395	\$353,395
Pottsville Area SD	\$570,608	\$0	\$0	\$0	\$0	\$531,085	\$531,085	\$498,356	\$39,523
Quaker Valley SD	\$385,087	\$0	\$0	\$0	\$0	\$236,195	\$236,195	\$148,892	\$148,892
Radnor Township SD	\$687,985	\$0	\$0	\$0	\$0	\$352,488	\$352,488	\$335,497	\$335,497
Redbank Valley SD	\$270,524	\$4,859	\$4,863	\$0	\$0	\$248,875	\$248,875	\$51,336	\$16,786
Rose Tree Media SD	\$322,429	\$0	\$0	\$0	\$0	\$0	\$0	\$322,429	\$322,429
Salisbury Township SD	\$724,199	\$0	\$0	\$0	\$0	\$609,393	\$609,393	\$114,806	\$114,806
Seneca Valley SD	\$1,301,173	\$0	\$0	\$0	\$0	\$911,231	\$911,231	\$389,942	\$389,942
Sharpsville Area SD	\$163,913	\$0	\$0	\$0	\$0	\$132,522	\$132,522	\$31,391	\$31,391
Shikellamy SD	\$1,398,037	\$0	\$0	\$0	\$0	\$1,322,957	\$1,322,957	\$75,080	\$75,080
Slippery Rock Area SD	\$529,884	\$0	\$0	\$0	\$0	\$447,379	\$447,379	\$82,505	\$82,505

* 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 2017-2018
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
South Middleton SD	\$853,727	\$718,358	\$717,999	\$0	\$0	\$0	\$0	\$135,728	\$135,728
South Side Area SD	\$218,363	\$0	\$0	\$0	\$0	\$160,732	\$160,732	\$57,631	\$57,631
South Western SD	\$739,184	\$0	\$0	\$0	\$0	\$526,630	\$526,630	\$212,554	\$212,554
South Williamsport Area SD	\$53,447	\$0	\$0	\$0	\$0	\$10,568	\$10,568	\$42,879	\$42,879
Southern Columbia Area SD	\$445,345	\$0	\$0	\$0	\$0	\$347,477	\$389,296	\$114,579	\$56,049
Southern Huntingdon County SD	\$133,723	\$0	\$0	\$0	\$0	\$91,042	\$91,042	\$89,090	\$42,681
Springfield SD	\$254,244	\$0	\$0	\$0	\$0	\$0	\$0	\$254,244	\$254,244
Springfield Township SD	\$673,292	\$0	\$0	\$0	\$0	\$482,539	\$482,539	\$190,753	\$190,753
Spring-Ford Area SD	\$1,781,502	\$0	\$0	\$0	\$0	\$1,293,049	\$1,293,049	\$488,453	\$488,453
Tredyffrin-Easttown SD	\$938,553	\$0	\$0	\$0	\$0	\$455,966	\$455,966	\$482,587	\$482,587
Trinity Area SD	\$157,919	\$0	\$0	\$0	\$0	\$0	\$0	\$157,919	\$157,919
Twin Valley SD	\$441,877	\$0	\$0	\$0	\$0	\$270,665	\$270,665	\$171,212	\$171,212
Unionville-Chadds Ford SD	\$909,336	\$0	\$0	\$0	\$0	\$593,675	\$593,675	\$315,661	\$315,661
Upper Adams SD	\$265,647	\$0	\$0	\$0	\$0	\$238,548	\$238,548	\$27,099	\$27,099
Upper Merion Area SD	\$336,110	\$0	\$0	\$0	\$0	\$0	\$0	\$336,110	\$336,110
Upper Saint Clair SD	\$449,497	\$0	\$0	\$0	\$0	\$193,479	\$193,479	\$256,018	\$256,018
Valley View SD	\$430,369	\$0	\$0	\$0	\$0	\$313,168	\$313,168	\$117,201	\$117,201
Wallingford-Swarthmore SD	\$282,589	\$0	\$0	\$0	\$0	\$0	\$0	\$282,589	\$282,589
Warrior Run SD	\$319,260	\$0	\$0	\$0	\$0	\$259,711	\$259,711	\$59,549	\$59,549
Washington SD	\$130,782	\$0	\$0	\$0	\$0	\$0	\$0	\$130,782	\$130,782
Wattsburg Area SD	\$275,978	\$0	\$0	\$0	\$0	\$0	\$0	\$275,978	\$275,978
Wayne Highlands SD	\$561,802	\$0	\$0	\$0	\$0	\$379,824	\$379,824	\$181,978	\$181,978
Weatherly Area SD	\$4,649	\$0	\$0	\$0	\$0	\$0	\$0	\$4,649	\$4,649
West Chester Area SD	\$5,400,281	\$0	\$0	\$0	\$0	\$4,638,834	\$4,638,834	\$761,447	\$761,447

* 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 2017-2018
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
West Mifflin Area SD	\$1,067,777	\$0	\$0	\$0	\$0	\$723,804	\$723,804	\$343,973	\$343,973
West Perry SD	\$256,092	\$0	\$0	\$0	\$0	\$256,092	\$256,092	\$95,940	\$0
Williamsport Area SD	\$205,603	\$0	\$0	\$0	\$0	\$0	\$0	\$205,603	\$205,603
Wilmington Area SD	\$20,211	\$0	\$0	\$0	\$0	\$0	\$0	\$20,211	\$20,211
Wissahickon SD	\$1,229,869	\$0	\$0	\$0	\$0	\$821,689	\$821,689	\$408,180	\$408,180
Woodland Hills SD	\$203,884	\$0	\$0	\$0	\$0	\$0	\$0	\$203,884	\$203,884
Wyalusing Area SD	\$100,468	\$0	\$0	\$0	\$0	\$0	\$0	\$100,468	\$100,468
York Suburban SD	\$572,219	\$0	\$0	\$0	\$0	\$370,654	\$370,654	\$201,565	\$201,565
Yough SD	\$290,469	\$0	\$0	\$0	\$0	\$224,128	\$224,128	\$66,341	\$66,341
	\$99,542,024	\$5,358,246	\$5,450,760	\$0	\$0	\$67,853,979	\$66,794,964	\$28,546,339	\$27,296,300
	129	7	7	0	0	99	98	123	122

* 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 2017-2018
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	0.9469	\$3,227,575	0.55%	0.1762	\$602,578
Allentown City SD	0.8431	\$3,770,273	0.77%	0.1467	\$674,304
Altoona Area SD	0.4906	\$1,517,010	5.72%	0.3168	\$979,726
Annville-Cleona SD	0.8226	\$844,869	2.74%	0.3983	\$328,612
Baldwin-Whitehall SD	0.7700	\$1,716,050	0.67%	0.1348	\$240,272
Beaver Area SD	2.7410	\$621,824	0.44%	0.3442	\$71,002
Bellefonte Area SD	2.1947	\$1,233,570	1.36%	0.6915	\$333,756
Bethel Park SD	0.8027	\$1,880,883	0.48%	0.1166	\$273,349
Bethlehem Area SD					
<i>Lehigh</i>	1.1675	\$1,910,265	3.21%	0.6171	\$3,359,702
<i>Northampton</i>	2.6360	\$8,840,030	1.67%	0.9605	
Brookville Area SD	2.2694	\$532,462	0.00%	0.9285	\$217,064
Burgettstown Area SD	0.5306	\$321,078	1.46%	0.1746	\$105,676
Camp Hill SD	0.5745	\$420,972	0.68%	0.1099	\$84,699
Carlynton SD	0.9376	\$594,223	1.16%	0.2692	\$170,652
Centennial SD	4.0950	\$1,889,950	0.57%	0.7779	\$409,979
Central Columbia SD	1.6378	\$549,698	0.63%	0.3016	\$86,455
Central Dauphin SD	0.8972	\$5,373,442	2.83%	0.4559	\$2,535,622
Central Greene SD	1.2834	\$817,239	1.51%	0.4343	\$230,502
Central Valley SD	2.1273	\$687,649	0.74%	0.4135	\$115,039
Chambersburg Area SD	4.5620	\$4,170,481	1.24%	1.3180	\$936,377
Chartiers Valley SD	0.6484	\$2,088,516	1.26%	0.2334	\$526,113

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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
Coatesville Area SD	2.0861	\$5,976,051	2.80%	1.0154	\$2,813,818
Conestoga Valley SD	0.6548	\$2,066,922	1.55%	0.2567	\$675,704
Conewago Valley SD	0.8957	\$2,195,575	3.80%	0.4953	\$1,074,512
Connellsville Area SD	1.0828	\$1,108,890	3.25%	0.5560	\$572,661
Conrad Weiser Area SD				7.9086	
<i>Berks</i>	1.6909	\$1,760,844	2.85%	0.8226	\$785,841
<i>Lancaster</i>	1.5660	\$2,209	3.27%	0.8183	
Crestwood SD	0.3249	\$679,973	0.19%	0.0197	\$33,713
Daniel Boone Area SD	1.1364	\$1,731,380	0.50%	0.1563	\$165,803
Dunmore SD	6.3570	\$514,488	2.40%	2.8577	\$231,282
East Lycoming SD	0.9000	\$515,008	3.27%	0.4560	\$224,621
East Penn SD	0.6655	\$4,515,726	0.83%	0.1523	\$778,517
East Pennsboro Area SD	0.5092	\$944,923	1.25%	0.1540	\$268,361
Eastern Lancaster County SD	0.6015	\$1,304,009	1.44%	0.2256	\$460,959
Eastern Lebanon County SD	0.7506	\$1,380,443	2.13%	0.3301	\$545,201
Eastern York SD	1.4615	\$1,683,674	3.10%	0.7438	\$792,766
Easton Area SD	2.0900	\$2,980,746	0.29%	0.1768	\$252,151
Elizabeth Forward SD	0.9629	\$716,951	0.86%	0.2147	\$164,529
Elizabethtown Area SD	1.1147	\$2,001,380	2.27%	0.4779	\$748,281
Elk Lake SD					
<i>Susquehanna</i>	2.0171	\$236,057	1.69%	0.7188	\$86,340
<i>Wyoming</i>	1.8000	\$55,304	0.40%	0.2074	

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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
Ellwood City Area SD	0.8858	\$429,889	1.65%	0.2897	\$129,360
Exeter Township SD	1.1440	\$2,524,026	0.24%	0.0808	\$111,308
Fairview SD	0.5937	\$632,291	0.50%	0.0873	\$78,687
Fleetwood Area SD	1.7307	\$1,391,331	2.00%	0.6810	\$556,907
Frazier SD	0.7757	\$232,538	0.76%	0.1521	\$40,568
Freeport Area SD					
<i>Armstrong</i>	3.8908	\$298,626	2.72%	1.8712	\$305,520
<i>Butler</i>	7.2461	\$646,160	1.60%	2.5367	
Governor Mifflin SD	1.4000	\$2,080,357	2.06%	0.5870	\$904,104
Hanover Area SD	1.0000	\$701,663	2.07%	0.3849	\$266,327
Hazleton Area SD					
<i>Carbon</i>	0.8110	\$39,145	0.00%	0.0000	
<i>Luzerne</i>	0.3930	\$1,920,936	0.59%	0.0591	\$243,285
<i>Schuylkill</i>	0.0000	\$261,467		0.0000	
Hempfield SD	0.6341	\$2,603,890	0.62%	0.1310	\$476,600
Jenkintown SD	1.0064	\$208,489	0.08%	0.0319	\$8,859
Lampeter-Strasburg SD	0.9730	\$1,923,403	1.82%	0.3859	\$640,594
Laurel Highlands SD	1.1210	\$1,383,418	2.98%	0.5513	\$578,456
Laurel SD	0.8856	\$341,471	2.94%	0.4205	\$125,757
Lebanon SD	1.1900	\$990,851	1.92%	0.4085	\$342,282
Lewisburg Area SD	0.9595	\$1,009,253	2.58%	0.4658	\$457,673

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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 Merion SD	1.0530	\$9,232,332	1.29%	0.3681	\$2,804,988
Lower Moreland Township SD	1.3563	\$1,341,478	1.50%	0.5234	\$549,595
Manheim Township SD	0.7829	\$2,715,344	1.55%	0.3066	\$964,075
Marple Newtown SD	1.3273	\$5,596,812	4.86%	0.8985	\$3,088,730
Milton Area SD					
<i>Northumberland</i>	2.4050	\$377,348	0.50%	0.3202	\$88,778
<i>Union</i>	0.7259	\$181,323	1.54%	0.2348	
Monessen City SD	13.8566	\$692,492	10.16%	11.1775	\$559,594
Montour SD	0.5991	\$1,972,315	0.81%	0.1501	\$367,008
Montrose Area SD	1.2500	\$1,810,753	0.65%	0.3293	\$81,624
Moon Area SD	0.7469	\$2,188,350	0.88%	0.1798	\$418,545
Mount Carmel Area SD					
<i>Columbia</i>	3.5521	\$111	4.98%	2.1131	\$151,147
<i>Northumberland</i>	4.3115	\$253,913	4.98%	2.5654	
Mt Lebanon SD	0.8300	\$2,461,594	0.94%	0.2318	\$616,753
Muncy SD	0.7500	\$348,632	1.70%	0.2633	\$130,975
Nazareth Area SD	1.7400	\$3,089,825	0.33%	0.1791	\$179,034
Neshaminy SD	8.4839	\$7,024,824	2.80%	4.6839	\$3,678,504
New Brighton Area SD	4.2392	\$289,539	2.88%	1.9278	\$166,758
New Hope-Solebury SD	3.7575	\$1,147,504	1.44%	1.4091	\$412,972
New Kensington-Arnold SD	6.5000	\$714,381	3.81%	3.4189	\$388,498
Norristown Area SD	2.1512	\$5,033,053	3.05%	1.1196	\$2,957,150
North Allegheny SD	0.6300	\$7,628,698	0.96%	0.1801	\$1,013,515

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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
Northampton Area SD	1.7800	\$2,022,664	0.36%	0.1916	\$207,182
Northern Lebanon SD	0.6251	\$856,525	1.63%	0.2225	\$304,874
Old Forge SD	5.3125	\$244,111	0.93%	1.2728	\$57,017
Owen J Roberts SD	1.1792	\$3,263,418	1.42%	0.4385	\$983,702
Palmyra Area SD	0.8800	\$2,361,136	2.94%	0.4346	\$862,205
Penn Hills SD	1.8808	\$418,077	1.31%	0.3672	\$477,136
Penn Manor SD	0.7907	\$2,015,783	0.95%	0.1934	\$452,356
Penns Valley Area SD	2.7154	\$845,946	2.57%	1.2678	\$335,811
Pennsbury SD	6.6287	\$6,047,849	1.54%	2.5948	\$2,253,318
Pequea Valley SD	0.6329	\$928,700	0.96%	0.1800	\$225,187
Phoenixville Area SD	1.0524	\$1,655,827	1.05%	0.3234	\$628,259
Pleasant Valley SD	6.3310	\$2,020,173	0.80%	1.2205	\$383,991
Plum Borough SD	0.8660	\$1,822,581	1.02%	0.2072	\$299,550
Pottsville Area SD	3.4270	\$904,622	5.59%	2.1616	\$570,608
Quaker Valley SD	0.6267	\$1,214,285	1.00%	0.1834	\$323,049
Radnor Township SD	0.7782	\$3,058,816	0.92%	0.2169	\$687,985
Redbank Valley SD					
<i>Armstrong</i>	2.2000	\$113,687	5.82%	1.4080	\$142,141
<i>Clarion</i>	2.9785	\$113,354	5.74%	1.8960	
Rose Tree Media SD	0.7139	\$2,161,560	0.46%	0.1147	\$322,429
Salisbury Township SD	1.0132	\$1,382,688	2.92%	0.5618	\$724,199
Seneca Valley SD	5.3330	\$4,772,160	1.66%	2.2580	\$1,301,173

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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
Sharpsville Area SD	3.0000	\$148,235	0.30%	0.2343	\$14,764
Shikellamy SD	9.8300	\$1,731,394	6.92%	6.6980	\$1,179,744
Slippery Rock Area SD	4.8100	\$807,852	1.68%	1.7121	\$232,866
South Middleton SD	0.7058	\$1,341,597	4.30%	0.4670	\$853,727
South Side Area SD	3.1451	\$410,860	2.17%	1.2656	\$161,879
South Western SD	0.8999	\$2,324,991	1.60%	0.3157	\$620,263
South Williamsport Area SD	0.6562	\$241,529	0.85%	0.1452	\$53,447
Southern Columbia Area SD					
<i>Columbia</i>	3.1381	\$324,811	3.43%	1.6511	\$282,892
<i>Northumberland</i>	4.2200	\$222,545	3.71%	2.3074	
Southern Huntingdon County SD	2.7534	\$296,303	3.06%	1.3443	\$133,723
Springfield SD	0.9303	\$2,064,490	0.45%	0.1449	\$254,244
Springfield Township SD	1.3232	\$1,853,999	1.59%	0.5317	\$673,292
Spring-Ford Area SD					
<i>Chester</i>	1.0636	\$331,291	1.49%	0.4075	\$1,528,717
<i>Montgomery</i>	1.0636	\$5,153,683	1.49%	0.4075	
Tredyffrin-Easttown SD	0.7368	\$5,792,966	0.86%	0.1934	\$938,553
Trinity Area SD	0.5034	\$991,985	0.60%	0.0906	\$157,919
Twin Valley SD					
<i>Berks</i>	0.9823	\$663,941	0.74%	0.2060	\$241,235
<i>Chester</i>	0.9680	\$617,151	0.46%	0.1364	

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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>	0.9532	\$1,918,796	0.91%	0.2602	\$491,535
<i>Delaware</i>	0.2900	\$449,670	0.00%	0.0000	
Upper Adams SD	0.8004	\$688,709	1.97%	0.3222	\$265,647
Upper Merion Area SD	0.5500	\$3,789,788	0.39%	0.0760	\$297,382
Upper Saint Clair SD	0.8172	\$1,733,113	0.83%	0.2088	\$434,220
Valley View SD	6.7800	\$955,360	2.54%	2.9986	\$354,539
Wallingford-Swarthmore SD	1.2763	\$2,096,301	0.46%	0.2019	\$272,336
Warrior Run SD					
<i>Montour</i>	0.4118	\$69,797	0.00%	0.0001	
<i>Northumberland</i>	2.1000	\$197,362	0.00%	0.0000	\$15
<i>Union</i>	0.3899	\$23,977	0.00%	0.0000	
Washington SD	0.6741	\$377,487	1.05%	0.1646	\$92,161
Wattsburg Area SD	1.1011	\$612,828	2.72%	0.5070	\$275,978
Wayne Highlands SD	0.7164	\$1,399,961	1.80%	0.3073	\$560,097
Weatherly Area SD	1.5044	\$142,196	0.07%	0.0373	\$4,649
West Chester Area SD					
<i>Chester</i>	1.1744	\$9,811,252	3.16%	0.6720	\$5,400,281
<i>Delaware</i>	0.9110	\$599,070	3.48%	0.5433	
West Mifflin Area SD	1.8987	\$1,867,174	3.94%	1.0414	\$968,850
West Perry SD	0.6045	\$760,391	1.78%	0.2159	\$256,092
Williamsport Area SD	0.6856	\$1,077,676	0.75%	0.1319	\$205,603

Table 6
Approved Real Estate Tax Rate as Percent of Proposed Tax Rate
For School Year 2017-2018
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
Wilmington Area SD					
<i>Lawrence</i>	0.5281	\$265,680	0.15%	0.0256	\$20,211
<i>Mercer</i>	2.7650	\$37,672	1.12%	0.7531	
Wissahickon SD	0.8100	\$3,059,234	1.74%	0.3403	\$1,214,916
Woodland Hills SD	0.9488	\$1,720,652	0.38%	0.1124	\$203,884
Wyalusing Area SD					
<i>Bradford</i>	2.3137	\$224,688	1.30%	0.7102	\$100,468
<i>Wyoming</i>	1.6625	\$25,963	0.00%	0.0000	
York Suburban SD	0.8926	\$1,531,513	1.40%	0.3323	\$572,219
Yough SD	5.4024	\$686,407	2.53%	2.3474	\$290,469

Appendix A

SS Act 1 of 2006, as amended by Act 25 of 2011, provides for the submission of referendum exceptions to PDE if the tax revenue generated by the exception is used for any of the following:

Section 333(f)(2)

(iii) Costs associated with the following:

(A) For a board of school directors that elected to participate in the former act of July 5, 2004 (P.L.654, No.72) known as the Homeowner Tax Relief Act, to pay interest and principal on any indebtedness incurred under 53 Pa CS Pt. VII Subpt. B (relating to indebtedness and borrowing) prior to September 4, 2004. In no case may the school district incur additional debt under this clause except for the refinancing of existing debt, including the payment of costs and expenses related to such refinancing and the establishment of funding of appropriate debt service reserves. An increase under this clause shall be rescinded following the final payment of interest and principal.

(A.1) For a board of school directors that did not elect to participate in the former act of July 5, 2004 (P.L.654, No.72), known as the Homeowner Tax Relief Act, to pay interest and principal on any indebtedness incurred under 53 Pa CS Pt. VII Subpt. B (relating to indebtedness and borrowing) prior to the effective date of this act. In no case may the school district incur additional debt under this clause except for the refinancing of existing debt, including the payment of costs and expenses related to such refinancing and the establishment of funding of appropriate debt service reserves. An increase under this clause shall be rescinded following the final payment of interest and principal.

(B) To pay interest and principal on any electoral debt incurred under 53 Pa CS Pt. VII 30 Subpt. B. An increase under this clause shall be rescinded following the final payment of interest and principal.

(E) For purposes of this subparagraph, electoral debt includes the refunding or refinancing of electoral debt for which an exception is permitted under clause (B) as long as the refunding or refinancing incurs no additional debt other than for:

- (I) costs and expenses related to the refunding or refinancing; and
- (II) funding of appropriate debt service reserves.

(F) For purposes of this subparagraph, indebtedness includes the refunding or refinancing of indebtedness for which an exception is permitted under clauses (A) and (A.1) as long as the refunding or refinancing incurs no additional debt other than for:

- (I) costs and expenses related to the refunding or refinancing; and
- (II) funding of appropriate debt service reserves.

(v) Costs incurred in providing special education programs and services to students with disabilities if the increase in expenditures on special education programs and

services, net of state special education payments, was greater than the index. The dollar amount of this exception shall be equal to the portion of the increase that exceeds the index.

Section 333(n)

Treatment of certain required payments.

- (1) The provisions of subsections (f) and (j) shall apply to a school district's share of payments to the Public School Employees' Retirement System as required under 24 Pa CS § 8327 (relating to payments by employers) if the increase in estimated payments between the current year and the upcoming year, as determined by the Department under this section, is greater than the index.
- (2) For purposes of this subsection, the following apply:
 - (I) the school district's share of payments as required by 24 Pa CS §8327 for the current year shall be determined by the Department using:
 - (A) the lesser of the school district's total compensation for the current year or the school district's total compensation for the 2011-2012 school year.
 - (B) the employer contribution rate under 24 Pa CS §8328 (relating to actuarial cost method) for the current year.
 - (C) a state retirement subsidy calculated based on the school district's total compensation under clause (A) and the employer contribution rate under clause (B).
 - (II) the school district's share of payments as required by 24 Pa CS §8327 for the upcoming year shall be determined by the Department using all of the following:
 - (A) the lesser of the school district's:
 - (i) estimated total compensation for the upcoming year; or
 - (ii) the school district's total compensation for the 2011-2012 school year.
 - (B) the employer contribution rate under 24 Pa CS §8328 for the upcoming year.
 - (C) a state retirement subsidy calculated based on the school district's total compensation under clause (A) and the employer contribution rate under clause (B).
- (3) The dollar amount to which subsection (F) applies shall be determined as follows:
 - (I) Multiply:
 - (A) the index; by
 - (B) the school district's share of payments for the current year, as determined by the Department under this subsection.
 - (II) Subtract:
 - (A) the product under subparagraph (I); from
 - (B) the amount of increase, as determined by the Department under this subsection, in the school district's share of payments between:
 - (i) the current year; and
 - (ii) the upcoming year.

(4) As used in this subsection, the term "compensation" has the meaning ascribed in 24 Pa CS §8102 (relating to definitions).

Allowable exceptions are calculated based on school district financial data submitted to PDE using the RES online data collection system. Section 333(j)(3) states that "the Department shall approve a school district's request...if a review of the data...demonstrates that...the school district qualifies for one or more exceptions."

See pages A-4 through A-22 for the data-reporting template for each exception.

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

School Construction: Indebtedness Incurred Prior to Effective Date

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

School District Name

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

2011-2012 Salary Base - Total

2011-2012 Salary Base - Federal

Budgeted School District Share of Payments to PSERS	Actual Dollar Value of Estimated Payments for 2016-2017	Actual Dollar Value of Estimated Payments for 2017-2018
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(a)	Salary Base - Total	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	Salary Base - Total to use for Referendum Exception	\$0	\$0
(b)	PSERS Employer Contribution Rate	25.84%	30.03%
(c)	Expenditure Object 230 (a x b)	\$0	\$0
(d)	Revenue 7820	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
(e)	Percent State (d ÷ c)	0.00%	0.00%
(f)	Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
(g)	Salary Base - Federal	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	Salary Base - Federal to use for Referendum Exception	\$0	\$0
(h)	Expenditure Object 230 - Federal Share of Total (g x b)	\$0	\$0
(i)	Expenditure Object 230 - State Share of Federal (h x e)	\$0	\$0
(j)	Expenditure Object 230 - Local Share (f - i)	\$0	\$0

School District's Index for 2017-2018

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

(l) 2017-2018 net budgeted amount minus 2016-2017 net budgeted amount: \$0

Allowable Retirement Contributions Exception (l - k):