

# Taxpayer Relief Act Report on Referendum Exceptions For School Year 2018-2019

---

*April 2018*



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

333 Market Street  
Harrisburg, PA 17126-0333  
[www.education.pa.gov](http://www.education.pa.gov)



**Commonwealth of Pennsylvania**

Tom Wolf, Governor

**Department of Education**

Pedro A. Rivera, Secretary

**Office of Administration**

Debbie Reeves, Deputy Secretary

**Bureau of Budget and Fiscal Management**

Danielle Mariano, Director

**Division of Subsidy Data and Administration**

Benjamin Hanft, Chief

The Pennsylvania Department of Education (PDE) does not discriminate in its educational programs, activities, or employment practices, based on race, color, national origin, [sex] gender, sexual orientation, disability, age, religion, ancestry, union membership, gender identity or expression, AIDS or HIV status, or any other legally protected category. Announcement of this policy is in accordance with State Law including the Pennsylvania Human Relations Act and with Federal law, including Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1967, and the Americans with Disabilities Act of 1990.

The following persons have been designated to handle inquiries regarding the Pennsylvania Department of Education's nondiscrimination policies:

**For Inquiries Concerning Nondiscrimination in Employment:**

Pennsylvania Department of Education  
Equal Employment Opportunity Representative  
Bureau of Human Resources  
333 Market Street, 11th Floor, Harrisburg, PA 17126-0333  
Voice Telephone: (717) 787-4417, Fax: (717) 783-9348

**For Inquiries Concerning Nondiscrimination in All Other Pennsylvania Department of Education Programs and Activities:**

Pennsylvania Department of Education  
School Services Unit Director  
333 Market Street, 5th Floor, Harrisburg, PA 17126-0333  
Voice Telephone: (717) 783-3750, Fax: (717) 783-6802

If you have any questions about this publication or for additional copies, contact:

Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management, Division of Subsidy Data and Administration  
333 Market Street, 4th Floor, Harrisburg, PA 17126-0333  
Voice: (717) 787-5423 x5, ra-RES@pa.gov  
[www.education.pa.gov](http://www.education.pa.gov)

All Media Requests/Inquiries: Contact the Office of Press & Communications at (717) 783-9802

## **Table of Contents**

Index and Preliminary Budget Process .....	1
Referendum Exception Submission Process .....	2
Review of Referendum Exceptions and Results of Review .....	3
Referendum Exceptions Utilized in Final Budgets.....	5
Description of Report Tables.....	6
Tables 1-6.....	7
Appendix.....	24

## Report on Referendum Exceptions For School Year 2018-2019

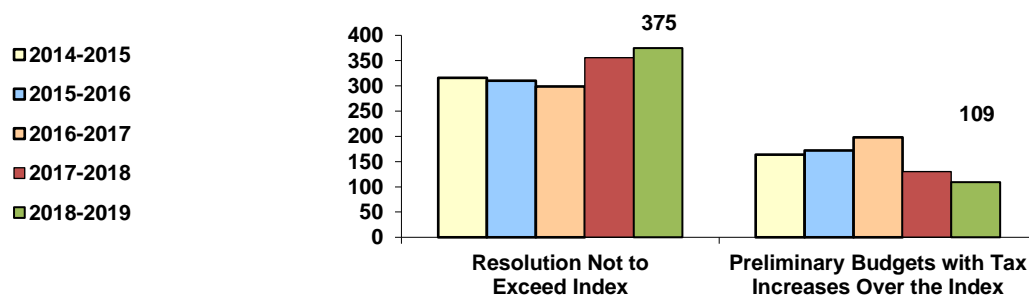
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase. School districts can only raise taxes above this index by either 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 2018-2019 school year and provides data collected during the Department's review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2017, 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 2018-2019: 1) adopt a resolution by January 25, 2018, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by February 14, 2018. 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 2018-2019, 375 school districts adopted a resolution certifying that tax rates would not be increased above their index and 109 adopted a preliminary budget with real estate tax rates over the index.



*History of Resolutions and Exceptions*

<u>Resolution and Preliminary Budget Counts</u>	
School districts adopting a resolution to not increase taxes above their index	375
School districts submitting preliminary budgets	122
With real estate tax rates over index	109
With real estate tax rates within index	13
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 122 school districts that adopted a preliminary budget, 109 adopted real estate tax rates that exceeded the school district's index. The tax rate increases in the remaining 13 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 15, 2018, which is the election immediately preceding the 2018-2019 school year.

### **Referendum Exception Submission Process**

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

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

Based on the specific criteria for each exception described in Act 1, the Department used its electronic, web-based data-reporting system, the Referendum Exception System (RES), to receive and approve referendum exceptions. (See the Appendix for the Act 1 language describing the referendum exceptions and for examples of the data-reporting templates maintained by the Department.)

The electronic system automatically calculates a school district's allowable exceptions based on the parameters in Act 1. By reviewing these calculation results, school districts used RES to determine whether they qualified for an exception and the allowable dollar amount for the tax increase. School districts were only permitted to submit referendum exceptions to the

Department if they qualified for them based on the data.

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

1. Annual Financial Report data: RES used prior-year annual financial report (AFR) data to calculate the referendum exception for Special Education Expenditures. The Department determined that school year 2016-2017 was the most current year of AFR data and preloaded this information, and AFR data for school year 2015-2016, into RES. The system then calculated school districts' eligibility and allowable dollar amount based on actual net increases in special education expenditures between the two years of AFR data.
2. General Fund Budget data: RES used projected increases in the school year 2018-2019 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2017-2018 estimated data and 2018-2019 preliminary budget data into RES. The system then calculated school districts' eligibility and allowable dollar amount.

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

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

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

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

The Department received and approved referendum exception requests from 98 school districts.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions:	
That fully cover proposed tax increase in preliminary budget	38
That do not fully cover proposed tax increase in preliminary budget	<u>60</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS</b>	<b>98</b>

Of the 109 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

1. 38 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase.
2. 71 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	38
With approved exceptions that do not fully cover proposed tax increase	60
Did not submit request for referendum exceptions	<u>11</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS</b>	<b>109</b>

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

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

### Referendum Exceptions Used in Final Budgets Adopted by School Districts

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

Budget Year	Amount of Referendum Exceptions			Number of School Districts		
	Approved	Used	Percent	Approved	Used	Percent
2008-2009	\$143,189,572	\$41,093,962	28.7%	102	66	64.7%
2009-2010	\$84,853,037	\$13,072,387	15.4%	61	18	29.5%
2010-2011	\$192,420,114	\$67,647,774	35.2%	133	84	63.2%
2011-2012	\$265,830,906	\$95,538,548	35.9%	228	135	59.2%
2012-2013	\$159,942,625	\$48,174,306	30.1%	197	105	53.3%
2013-2014	\$121,708,954	\$30,484,314	25.0%	171	93	54.4%
2014-2015	\$121,097,346	\$39,284,177	32.4%	164	92	56.1%
2015-2016	\$132,751,446	\$36,206,209	27.3%	172	83	48.3%
2016-2017	\$144,280,586	\$47,960,372	33.2%	179	92	51.4%
2017-2018	\$99,542,024	\$23,105,124	23.2%	129	55	42.6%
2018-2019	\$54,306,649			98		



## **Description of Report Tables**

Table 1, "Summary of Referendum Exceptions by Type for School Year 2018-2019," 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, 2017-2018 vs 2018-2019," compares data for each referendum exception approved in 2017-2018 and 2018-2019.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2017-2018 vs 2018-2019," compares data for each referendum exception approved in 2017-2018 and 2018-2019.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2018-2019 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 2018-2019 Sought from and Approved by Pennsylvania Department of Education," provides detailed data on the amounts requested and subsequently approved for each referendum exception submitted by each school district.

Table 6, "Approved Real Estate Tax Rate as Percent of Proposed Tax Rate," includes information on tax increases reported on school district preliminary budgets and how much of each increase relates to approved referendum exceptions.

This report is accessible on the Department's website at [www.education.pa.gov](http://www.education.pa.gov). From the top menu, select "Policy and Funding." Then select Property Taxes from the list provided on the screen. Under "Resources," select "Referendum Exceptions" and the report will be listed at the bottom of the page.

**Table 1**  
**Summary of Referendum Exceptions by Type**  
**For School Year 2018-2019**  
**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	43	43.9%	\$1,605,705	3.0%
Special Education Expenditures	87	88.8%	\$51,577,524	94.9%
School Construction Grandfathered Debt	1	1.0%	\$1,123,420	2.1%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
<b>Totals</b>			<b>\$54,306,649</b>	<b>100.0%</b>

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2017-2018 vs. 2018-2019**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<b>School Districts Approved</b>	
	<u>2017-2018</u>	<u>2018-2019</u>
Pension Obligations	122	43
Special Education Expenditures	98	87
School Construction Grandfathered Debt	7	1
School Construction Electoral Debt	0	0
Totals	129	98

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2017-2018 vs. 2018-2019**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<u>Amount Approved</u>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2017-2018</u>	<u>2018-2019</u>		
Pension Obligations	\$27,296,300	\$1,605,705	(\$25,690,595)	(94.1%)
Special Education Expenditures	\$66,794,964	\$51,577,524	(\$15,217,440)	(22.8%)
School Construction Grandfathered Debt	\$5,450,760	\$1,123,420	(\$4,327,340)	(79.4%)
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
<b>Totals</b>	<b>\$99,542,024</b>	<b>\$54,306,649</b>	<b>(\$45,235,375)</b>	<b>(45.4%)</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget			Millage Increase Above the Index Allowed as a Result of Approved Exceptions			Expenditures on Preliminary Budget That Exceed Approved Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Abington SD	Montgomery			\$1,208,324	0.3476			0.3127			\$121,138
Albert Gallatin Area SD	Fayette			\$363,075	0.6169			0.6169			\$0
Altoona Area SD	Blair			\$702,051	0.2318			0.2318			\$0
Baldwin-Whitehall SD	Allegheny			\$1,551,555	0.8686			0.0490			\$1,464,019
Beaver Area SD	Beaver			\$102,363	0.4944			0.1937			\$62,244
Bellefonte Area SD	Centre			\$425,714	0.8656			0.2477			\$303,859
Bethlehem Area SD	Lehigh	Northampton		\$5,501,147	0.4788	1.9583		0.1319	0.8894		\$3,138,757
Boyertown Area SD	Berks	Montgomery		\$1,605,847	0.6244	0.6244		0.6244	0.6244		\$0
Brockway Area SD	Elk	Jefferson		\$6,781	0.0019	0.0504		0.0019	0.0504		\$0
Burgettstown Area SD	Washington			\$87,114	0.1569			0.0789			\$43,254
Carlynton SD	Allegheny			\$204,386	0.3230			0.3230			\$0
Catasauqua Area SD	Lehigh	Northampton		\$348,170	0.4293	0.0000		0.4293	0.0000		\$0
Centennial SD	Bucks			\$981,327	1.8490			1.0857			\$405,075
Central Columbia SD	Columbia			\$796,773	2.6583			0.2146			\$732,437
Central Valley SD	Beaver			\$111,221	0.3999			0.3999			\$0
Chambersburg Area SD	Franklin			\$1,361,569	1.9279			1.8224			\$74,458
Chartiers Valley SD	Allegheny			\$242,591	0.1075			0.0685			\$88,002
Clarion Area SD	Clarion			\$291,900	2.9981			2.9981			\$0
Coatesville Area SD	Chester			\$5,288,545	1.8988			1.8988			\$0
Columbia Borough SD	Lancaster			\$74,151	0.1892			0.0132			\$68,972
Conestoga Valley SD	Lancaster			\$515,825	0.1533			0.1398			\$45,097
Conrad Weiser Area SD	Berks	Lancaster		\$126,397	0.1317	0.0000		0.1267	0.0000		\$4,744

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget			Millage Increase Above the Index Allowed as a Result of Approved Exceptions			Expenditures on Preliminary Budget That Exceed Approved Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Crestwood SD	Luzerne			\$34,341	0.0197			0.0197			\$0
Derry Area SD	Westmoreland			\$487,403	3.6848			3.6848			\$0
Eastern Lancaster County SD	Lancaster			\$419,165	0.1608			0.0025			\$412,498
Eastern Lebanon County SD	Lebanon			\$367,515	0.2187			0.2187			\$0
Elizabeth Forward SD	Allegheny			\$924,895	1.2049			0.2940			\$699,198
Elizabethtown Area SD	Lancaster			\$826,640	0.4057			0.2603			\$296,209
Elk Lake SD	Susquehanna	Wyoming		\$759,131	5.3866	6.2448		1.8042	1.8982		\$509,209
Ellwood City Area SD	Lawrence			\$147,982	0.3309			0.3309			\$0
Fleetwood Area SD	Berks			\$733,989	0.8881			0.4074			\$397,215
Forest Area SD	Elk	Forest	Venango	\$61,385	0.0000	0.6892	0.1594	0.0000	0.6892	0.1594	\$0
Freedom Area SD	Beaver			\$232,483	1.8183			0.5184			\$166,192
Freeport Area SD	Armstrong	Butler		\$627,569	2.1032	6.9578		0.0000	1.5528		\$521,130
Garnet Valley SD	Delaware			\$474,928	0.1880			0.1880			\$0
Governor Mifflin SD	Berks			\$306,983	0.1996			0.1996			\$0
Hempfield SD	Lancaster			\$1,582,441	0.3376			0.2130			\$584,013
Jersey Shore Area SD	Clinton	Lycoming		\$492,937	0.5920	0.6294		0.4059	0.3742		\$189,672
Lake-Lehman SD	Luzerne	Wyoming		\$138,675	0.1118	0.5413		0.1118	0.5413		\$0
Laurel Highlands SD	Fayette			\$1,273,289	1.2074			0.1754			\$1,088,236
Lebanon SD	Lebanon			\$375,846	0.4485			0.4485			\$0
Lewisburg Area SD	Union			\$887,769	0.8882			0.4157			\$472,180
Lower Moreland Township SD	Montgomery			\$606,070	0.5749			0.0909			\$510,222
McGuffey SD	Washington			\$187,897	0.1808			0.0797			\$105,009

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget			Millage Increase Above the Index Allowed as a Result of Approved Exceptions			Expenditures on Preliminary Budget That Exceed Approved Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
McKeesport Area SD	Allegheny			\$2,111,933	2.7537			1.4866			\$988,513
Methacton SD	Montgomery			\$970,921	0.3912			0.3912			\$0
Milton Area SD	Northumberland	Union		\$48,701	0.2870	0.0729		0.2870	0.0729		\$0
Montoursville Area SD	Lycoming			\$302,983	0.3897			0.3897			\$0
Montrose Area SD	Susquehanna			\$596,939	2.6704			0.3680			\$514,676
Moon Area SD	Allegheny			\$589,566	0.2460			0.2460			\$0
Mount Carmel Area SD	Columbia	Northumberland		\$5,350	0.0993	0.0908		0.0993	0.0908		\$0
Mt Lebanon SD	Allegheny			\$414,594	0.1557			0.0060			\$398,548
Nazareth Area SD	Northampton			\$346,905	0.3412			0.3336			\$7,662
Neshaminy SD	Bucks			\$5,180,219	6.6608			0.9689			\$4,426,643
New Brighton Area SD	Beaver			\$86,326	0.9979			0.9979			\$0
New Hope-Solebury SD	Bucks			\$200,670	0.6839			0.4142			\$79,117
New Kensington-Arnold SD	Westmoreland			\$423,264	3.7277			2.3362			\$157,989
North Allegheny SD	Allegheny			\$5,529,611	0.9569			0.0227			\$5,398,346
North Penn SD	Bucks	Montgomery		\$5,556,872	2.0048	0.7908		0.0000	0.2537		\$3,774,895
Northampton Area SD	Northampton			\$576,058	0.5297			0.5297			\$0
Owen J Roberts SD	Chester			\$106,008	0.0457			0.0457			\$0
Penn Hills SD	Allegheny			\$1,439,434	1.0000			0.2011			\$1,149,946
Penn Manor SD	Lancaster			\$1,214,200	0.4029			0.2559			\$442,811
Penns Valley Area SD	Centre			\$367,940	1.3553			1.1355			\$59,652
Pennsbury SD	Bucks			\$2,406,798	2.7486			1.3005			\$1,267,994
Pequea Valley SD	Lancaster			\$444,856	0.2778			0.0026			\$440,558

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget			Millage Increase Above the Index Allowed as a Result of Approved Exceptions			Expenditures on Preliminary Budget That Exceed Approved Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Phoenixville Area SD	Chester			\$3,275,511	1.7101			0.6037			\$2,119,073
Pleasant Valley SD	Monroe			\$606,056	1.9253			1.9253			\$0
Plum Borough SD	Allegheny			\$477,083	0.3243			0.1850			\$204,805
Pottsville Area SD	Schuylkill			\$669,862	2.5074			0.6746			\$489,625
Quaker Valley SD	Allegheny			\$118,968	0.0665			0.0662			\$525
Quakertown Community SD	Bucks			\$895,161	2.2087			2.2087			\$0
Radnor Township SD	Delaware			\$1,507,335	0.4746			0.0046			\$1,492,648
Redbank Valley SD	Armstrong	Clarion		\$153,544	1.5801	1.9352		0.8632	0.9665		\$73,078
Salisbury Township SD	Lehigh			\$1,227,528	0.9513			0.4173			\$689,017
Sharpsville Area SD	Mercer			\$19,563	0.3090			0.3090			\$0
Shikellamy SD	Northumberland			\$674,347	3.7980			3.5971			\$35,670
Slippery Rock Area SD	Butler			\$392,762	2.8579			1.3342			\$209,402
Solanco SD	Lancaster			\$41,881	0.0178			0.0178			\$0
South Middleton SD	Cumberland			\$638,596	0.3557			0.0687			\$515,093
Southern Columbia Area SD	Columbia	Northumberland		\$18,038	0.0000	0.3429		0.0000	0.3429		\$0
Springfield SD	Delaware			\$290,164	0.1644			0.1644			\$0
Springfield Township SD	Montgomery			\$1,047,551	0.8233			0.0065			\$1,039,203
Spring-Ford Area SD	Chester	Montgomery		\$1,293,300	0.3295	0.3295		0.3227	0.3227		\$26,388
Susquehanna Township SD	Dauphin			\$314,361	0.1977			0.1977			\$0
Tamaqua Area SD	Schuylkill			\$319,053	1.0529			0.6865			\$111,009
Tredyffrin-Easttown SD	Chester			\$21,968	0.0045			0.0043			\$843
Uniontown Area SD	Fayette			\$1,247,938	1.5239			0.7802			\$608,981



**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Dollar Amount That Preliminary Budget Exceeds the Index	Millage Increase Above the Index Needed to Fully Fund Preliminary Budget			Millage Increase Above the Index Allowed as a Result of Approved Exceptions			Expenditures on Preliminary Budget That Exceed Approved Exceptions
					County 1	County 2	County 3	County 1	County 2	County 3	
Unionville-Chadds Ford SD	Chester	Delaware		\$117,225	0.0000	0.2185		0.0000	0.2185		\$0
Upper Merion Area SD	Montgomery			\$614,621	0.1537			0.1537			\$0
Warrior Run SD	Montour	Northumberland	Union	\$231	0.0016	0.0000	0.0000	0.0016	0.0000	0.0000	\$0
Wayne Highlands SD	Wayne			\$782,989	0.4274			0.3253			\$186,884
West Chester Area SD	Chester	Delaware		\$6,378,558	0.7841	0.6851		0.3933	0.3898		\$3,149,413
Whitehall-Coplay SD	Lehigh			\$829,982	0.3522			0.3231			\$68,416
Wilmington Area SD	Lawrence	Mercer		\$327,542	0.7179	3.4685		0.0470	0.6556		\$300,227
Wissahickon SD	Montgomery			\$477,080	0.1335			0.1335			\$0
Wyalusing Area SD	Bradford	Wyoming		\$1,492,439	9.3696	12.2339		2.3231	3.0132		\$1,122,649
Wyoming Valley West SD	Luzerne			\$377,166	0.2164			0.2164			\$0

**Table 5**  
**Referendum Exceptions for School Year 2018-2019**  
**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	\$1,087,186					\$1,060,809	\$1,060,809	\$26,377	\$26,377
Albert Gallatin Area SD	\$363,262					\$245,888	\$245,888	\$117,374	\$117,374
Altoona Area SD	\$761,599					\$625,339	\$625,339	\$136,260	\$136,260
Baldwin-Whitehall SD	\$87,536					\$87,536	\$87,536	\$0	\$0
Beaver Area SD	\$40,119					\$40,119	\$40,119	\$0	\$0
Bellefonte Area SD	\$121,855					\$121,855	\$121,855	\$0	\$0
Bethlehem Area SD	\$2,362,390					\$2,362,390	\$2,362,390	\$0	\$0
Boyetown Area SD	\$1,771,843					\$1,771,843	\$1,771,843	\$0	\$0
Brockway Area SD	\$40,829					\$40,829	\$40,829	\$0	\$0
Burgettstown Area SD	\$43,860					\$0	\$0	\$43,860	\$43,860
Carlynton SD	\$431,072					\$431,072	\$431,072	\$0	\$0
Catasauqua Area SD	\$703,800					\$703,800	\$703,800	\$0	\$0
Centennial SD	\$576,252					\$558,132	\$558,132	\$18,120	\$18,120
Central Columbia SD	\$64,336					\$64,336	\$64,336	\$0	\$0
Central Valley SD	\$120,416					\$120,416	\$120,416	\$0	\$0
Chambersburg Area SD	\$1,287,111					\$1,287,111	\$1,287,111	\$0	\$0
Chartiers Valley SD	\$154,589					\$144,868	\$144,868	\$9,721	\$9,721
Clarion Area SD	\$332,239					\$332,239	\$332,239	\$0	\$0
Coatesville Area SD	\$5,371,596					\$5,311,665	\$5,311,665	\$59,931	\$59,931
Columbia Borough SD	\$5,179					\$0	\$0	\$5,179	\$5,179
Conestoga Valley SD	\$470,728					\$461,325	\$461,325	\$9,403	\$9,403
Conrad Weiser Area SD	\$121,653					\$121,653	\$121,653	\$0	\$0
Crestwood SD	\$431,018					\$431,018	\$431,018	\$0	\$0
Derry Area SD	\$841,091					\$777,936	\$777,936	\$63,155	\$63,155

\* 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 2018-2019**  
**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
Eastern Lancaster County SD	\$6,667					\$0	\$0	\$6,667	\$6,667
Eastern Lebanon County SD	\$464,680					\$464,680	\$464,680	\$0	\$0
Elizabeth Forward SD	\$225,697					\$225,697	\$225,697	\$0	\$0
Elizabethtown Area SD	\$530,431					\$530,431	\$530,431	\$0	\$0
Elk Lake SD	\$249,922					\$194,150	\$194,150	\$55,772	\$55,772
Ellwood City Area SD	\$189,410					\$189,410	\$189,410	\$0	\$0
Fleetwood Area SD	\$336,774					\$336,774	\$336,774	\$0	\$0
Forest Area SD	\$77,796					\$77,796	\$77,796	\$0	\$0
Freedom Area SD	\$66,291					\$66,291	\$66,291	\$0	\$0
Freeport Area SD	\$106,439					\$106,439	\$106,439	\$0	\$0
Garnet Valley SD	\$1,290,146					\$1,393,060	\$1,273,586	\$16,560	\$16,560
Governor Mifflin SD	\$312,497					\$312,497	\$312,497	\$0	\$0
Hempfield SD	\$998,428					\$980,604	\$980,604	\$17,824	\$17,824
Jersey Shore Area SD	\$303,265					\$303,265	\$303,265	\$0	\$0
Lake-Lehman SD	\$138,688					\$138,688	\$138,688	\$0	\$0
Laurel Highlands SD	\$185,053					\$21,488	\$21,488	\$163,565	\$163,565
Lebanon SD	\$642,281					\$642,281	\$642,281	\$0	\$0
Lewisburg Area SD	\$415,589					\$415,589	\$415,589	\$0	\$0
Lower Moreland Township SD	\$95,848					\$88,578	\$88,578	\$7,270	\$7,270
McGuffey SD	\$82,888					\$1,027	\$1,027	\$81,861	\$81,861
McKeesport Area SD	\$1,123,420	\$1,612,529	\$1,123,420			\$0	\$0	\$0	\$0
Methacton SD	\$1,012,716					\$1,012,716	\$1,012,716	\$0	\$0
Milton Area SD	\$318,248					\$318,248	\$318,248	\$0	\$0
Montoursville Area SD	\$305,222					\$305,222	\$305,222	\$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 2018-2019**  
**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
Montrose Area SD	\$82,263					\$82,263	\$82,263	\$0	\$0
Moon Area SD	\$616,320					\$616,320	\$616,320	\$0	\$0
Mount Carmel Area SD	\$359,007					\$359,007	\$359,007	\$0	\$0
Mt Lebanon SD	\$16,046					\$0	\$0	\$16,046	\$16,046
Nazareth Area SD	\$339,243					\$339,243	\$339,243	\$0	\$0
Neshaminy SD	\$753,576					\$725,845	\$725,845	\$27,731	\$27,731
New Brighton Area SD	\$223,282					\$223,282	\$223,282	\$0	\$0
New Hope-Solebury SD	\$121,553					\$115,396	\$115,396	\$6,157	\$6,157
New Kensington-Arnold SD	\$265,275					\$265,275	\$265,275	\$0	\$0
North Allegheny SD	\$131,265					\$106,504	\$106,504	\$24,761	\$24,761
North Penn SD	\$1,781,977					\$1,740,667	\$1,740,667	\$41,310	\$41,310
Northampton Area SD	\$943,250					\$943,250	\$943,250	\$0	\$0
Owen J Roberts SD	\$108,493					\$94,350	\$94,350	\$14,143	\$14,143
Penn Hills SD	\$289,488					\$289,488	\$289,488	\$0	\$0
Penn Manor SD	\$771,389					\$771,389	\$771,389	\$0	\$0
Penns Valley Area SD	\$308,288					\$308,288	\$308,288	\$0	\$0
Pennsbury SD	\$1,138,804					\$1,103,463	\$1,103,463	\$35,341	\$35,341
Pequea Valley SD	\$4,298					\$0	\$0	\$4,298	\$4,298
Phoenixville Area SD	\$1,156,438					\$1,156,438	\$1,156,438	\$0	\$0
Pleasant Valley SD	\$606,058					\$606,058	\$606,058	\$0	\$0
Plum Borough SD	\$272,278					\$169,596	\$169,596	\$102,682	\$102,682
Pottsville Area SD	\$180,237					\$0	\$0	\$180,237	\$180,237
Quaker Valley SD	\$118,443					\$111,926	\$111,926	\$6,517	\$6,517
Quakertown Community SD	\$1,897,455					\$1,897,455	\$1,897,455	\$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 2018-2019**  
**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
Radnor Township SD	\$14,687					\$0	\$0	\$14,687	\$14,687
Redbank Valley SD	\$80,466					\$80,466	\$80,466	\$0	\$0
Salisbury Township SD	\$538,511					\$533,485	\$533,485	\$5,026	\$5,026
Sharpsville Area SD	\$311,385					\$311,385	\$311,385	\$0	\$0
Shikellamy SD	\$638,677					\$638,677	\$638,677	\$0	\$0
Slippery Rock Area SD	\$183,360					\$135,268	\$135,268	\$48,092	\$48,092
Solanco SD	\$510,165					\$510,165	\$510,165	\$0	\$0
South Middleton SD	\$123,503					\$67,830	\$67,830	\$55,673	\$55,673
Southern Columbia Area SD	\$191,843					\$191,843	\$191,843	\$0	\$0
Springfield SD	\$2,047,207					\$2,036,077	\$2,036,077	\$11,130	\$11,130
Springfield Township SD	\$8,348					\$0	\$0	\$8,348	\$8,348
Spring-Ford Area SD	\$1,266,912					\$1,245,531	\$1,245,531	\$21,381	\$21,381
Susquehanna Township SD	\$326,731					\$319,616	\$319,616	\$7,115	\$7,115
Tamaqua Area SD	\$208,044					\$208,044	\$208,044	\$0	\$0
Tredyffrin-Easttown SD	\$21,125					\$0	\$0	\$21,125	\$21,125
Uniontown Area SD	\$638,957					\$638,957	\$638,957	\$0	\$0
Unionville-Chadds Ford SD	\$118,980					\$105,163	\$105,163	\$13,817	\$13,817
Upper Merion Area SD	\$1,212,205					\$1,197,492	\$1,197,492	\$14,713	\$14,713
Warrior Run SD	\$30,799					\$30,799	\$30,799	\$0	\$0
Wayne Highlands SD	\$596,105					\$588,140	\$588,140	\$7,965	\$7,965
West Chester Area SD	\$3,229,145					\$3,195,815	\$3,195,815	\$33,330	\$33,330
Whitehall-Coplay SD	\$761,566					\$761,566	\$761,566	\$0	\$0
Wilmington Area SD	\$27,315					\$0	\$0	\$27,315	\$27,315
Wissahickon SD	\$497,139					\$479,273	\$479,273	\$17,866	\$17,866

\* 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 2018-2019**  
**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
Wyalusing Area SD	\$369,790					\$369,790	\$369,790	\$0	\$0
Wyoming Valley West SD	\$799,003					\$799,003	\$799,003	\$0	\$0
	\$54,306,649	\$1,612,529	\$1,123,420	\$0	\$0	\$51,696,998	\$51,577,524	\$1,605,705	\$1,605,705
	98	1	1	0	0	87	87	43	43

\* 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 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget			Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions			Approved Real Estate Tax Rate Increase Due to Referendum Exceptions			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
				County 1	County 2	County 3		County 1	County 2	County 3	County 1	County 2	County 3	
Abington SD	Montgomery			1.0751			\$3,957,113	1.00%			0.3127			\$1,087,186
Albert Gallatin Area SD	Fayette			1.1545			\$685,035	3.80%			0.6169			\$363,075
Altoona Area SD	Blair			0.4269			\$1,218,782	3.90%			0.2318			\$702,051
Baldwin-Whitehall SD	Allegheny			0.6803			\$1,293,605	0.20%			0.0490			\$87,536
Beaver Area SD	Beaver			2.5993			\$541,844	0.20%			0.1937			\$40,119
Bellefonte Area SD	Centre			1.7167			\$1,082,747	0.50%			0.2477			\$121,855
Bethlehem Area SD	Lehigh	Northampton		0.6731	2.5314		\$8,237,091	0.70%	1.60%		0.1319	0.8894		\$2,362,390
Boyetown Area SD	Berks	Montgomery		1.3500	1.3500		\$3,718,863	2.40%	2.40%		0.6244	0.6244		\$1,605,847
Brockway Area SD	Elk	Jefferson		0.8543	0.7100		\$110,308	0.00%	0.30%		0.0019	0.0504		\$6,781
Burgettstown Area SD	Washington			0.4539			\$288,652	0.70%			0.0789			\$43,860
Carlynton SD	Allegheny			0.9980			\$631,510	1.40%			0.3230			\$204,386
Catasauqua Area SD	Lehigh	Northampton		0.9747	1.2582		\$1,358,259	2.30%	0.00%		0.4293	0.0000		\$348,170
Centennial SD	Bucks			4.3656			\$2,784,278	0.80%			1.0857			\$576,252
Central Columbia SD	Columbia			1.5077			\$493,714	0.50%			0.2146			\$64,336
Central Valley SD	Beaver			2.0700			\$574,141	0.70%			0.3999			\$111,221
Chambersburg Area SD	Franklin			5.1065			\$4,026,649	1.60%			1.8224			\$1,287,111
Chartiers Valley SD	Allegheny			0.4669			\$1,293,669	0.40%			0.0685			\$154,589
Clarion Area SD	Clarion			4.9700			\$654,877	4.20%			2.9981			\$291,900
Coatesville Area SD	Chester			2.9462			\$8,701,399	5.00%			1.8988			\$5,288,545
Columbia Borough SD	Lancaster			0.9341			\$366,082	0.10%			0.0132			\$5,179
Conestoga Valley SD	Lancaster			0.4616			\$1,553,128	1.00%			0.1398			\$470,728
Conrad Weiser Area SD	Berks	Lancaster		0.9947	0.7070		\$1,047,839	0.40%	0.00%		0.1267	0.0000		\$121,653
Crestwood SD	Luzerne			0.3150			\$719,275	0.20%			0.0197			\$34,341
Derry Area SD	Westmoreland			6.5000			\$892,512	4.10%			3.6848			\$487,403
Eastern Lancaster County SD	Lancaster			0.4641			\$1,209,536	0.00%			0.0025			\$6,667
Eastern Lebanon County SD	Lebanon			0.6366			\$1,130,312	1.40%			0.2187			\$367,515
Elizabeth Forward SD	Allegheny			1.0519			\$836,181	1.20%			0.2940			\$225,697
Elizabethtown Area SD	Lancaster			0.7751			\$1,579,450	1.50%			0.2603			\$530,431

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget		Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions			Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		Dollar Value of Real Estate Tax Rate Increase Due to Exceptions		
Elk Lake SD	Susquehanna	Wyoming		3.2076	3.6084	\$481,229	3.90%	3.40%		1.8042	1.8982	\$249,922		
Ellwood City Area SD	Lawrence			0.9000		\$401,367	1.90%			0.3309		\$147,982		
Fleetwood Area SD	Berks			1.4493		\$1,409,290	1.20%			0.4074		\$336,774		
Forest Area SD	Elk	Forest	Venango	0.1199	2.0900	0.5665	\$224,132	0.00%	1.10%	0.90%	0.0000	0.6892	0.1594	\$61,385
Freedom Area SD	Beaver			2.4621		\$345,488	0.80%			0.5184		\$66,291		
Freeport Area SD	Armstrong	Butler		1.7985	6.1648	\$691,849	0.00%	1.00%		0.0000	1.5528	\$106,439		
Garnet Valley SD	Delaware			0.9500	0.9500	\$2,893,773	0.60%	0.00%		0.1880		\$474,928		
Governor Mifflin SD	Berks			1.0000		\$1,573,588	0.70%			0.1996		\$306,983		
Hempfield SD	Lancaster			0.6084		\$3,080,718	1.30%			0.2130		\$998,428		
Jersey Shore Area SD	Clinton	Lycoming		0.8199	0.9475	\$884,469	3.00%	2.00%		0.4059	0.3742	\$303,265		
Lake-Lehman SD	Luzerne	Wyoming		0.4299	2.1766	\$988,286	1.00%	1.00%		0.1118	0.5413	\$138,675		
Laurel Highlands SD	Fayette			0.7116		\$686,182	1.00%			0.1754		\$185,053		
Lebanon SD	Lebanon			1.2100		\$1,022,180	2.10%			0.4485		\$375,846		
Lewisburg Area SD	Union			0.8924		\$939,404	2.30%			0.4157		\$415,589		
Lower Moreland Township SD	Montgomery			0.9142		\$1,005,961	0.30%			0.0909		\$95,848		
McGuffey SD	Washington			0.4489		\$1,356,656	0.60%			0.0797		\$82,888		
McKeesport Area SD	Allegheny			2.1119		\$1,164,625	7.60%			1.4866		\$1,123,420		
Methacton SD	Montgomery			1.0982		\$2,719,109	1.30%			0.3912		\$970,921		
Milton Area SD	Northumberland	Union		2.3900	0.5839	\$507,581	0.40%	0.50%		0.2870	0.0729	\$48,701		
Montoursville Area SD	Lycoming			0.8500		\$710,468	2.50%			0.3897		\$302,983		
Montrose Area SD	Susquehanna			1.8813		\$481,657	0.70%			0.3680		\$82,263		
Moon Area SD	Allegheny			0.8143		\$2,910,338	1.20%			0.2460		\$589,566		
Mount Carmel Area SD	Columbia	Northumberland		1.7744	2.0000	\$117,924	0.20%	0.20%		0.0993	0.0908	\$5,350		
Mt Lebanon SD	Allegheny			0.5803		\$1,607,012	0.00%			0.0060		\$16,046		
Nazareth Area SD	Northampton			1.8251		\$3,034,213	0.60%			0.3336		\$339,243		
Neshaminy SD	Bucks			4.7081		\$3,767,232	0.60%			0.9689		\$753,576		
New Brighton Area SD	Beaver			3.3300		\$288,736	1.50%			0.9979		\$86,326		
New Hope-Solebury SD	Bucks			2.7589		\$828,863	0.40%			0.4142		\$121,553		
New Kensington-Arnold SD	Westmoreland			5.3340		\$544,935	2.60%			2.3362		\$265,275		



**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget		Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions		Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
North Allegheny SD	Allegheny			0.4546		\$5,362,330	0.10%		0.0227		\$131,265
North Penn SD	Bucks	Montgomery		2.3627	0.8457	\$6,533,349	0.00%	1.00%	0.0000	0.2537	\$1,781,977
Northampton Area SD	Northampton			2.0600		\$2,286,809	1.00%		0.5297		\$576,058
Owen J Roberts SD	Chester			0.7777		\$3,219,726	0.10%		0.0457		\$106,008
Penn Hills SD	Allegheny			1.9093		\$3,595,211	0.70%		0.2011		\$289,488
Penn Manor SD	Lancaster			0.7417		\$2,303,660	1.60%		0.2559		\$771,389
Penns Valley Area SD	Centre			2.7562		\$861,464	2.30%		1.1355		\$308,288
Pennsbury SD	Bucks			5.2619		\$5,241,839	0.80%		1.3005		\$1,138,804
Pequea Valley SD	Lancaster			0.3645		\$602,808	0.00%		0.0026		\$4,298
Phoenixville Area SD	Chester			1.3136		\$1,443,694	2.00%		0.6037		\$1,156,438
Pleasant Valley SD	Monroe			0.7299		\$172,837	3.90%		1.9253		\$606,056
Plum Borough SD	Allegheny			0.8327		\$1,516,502	0.90%		0.1850		\$272,278
Pottsville Area SD	Schuylkill			2.0246		\$540,880	1.70%		0.6746		\$180,237
Quaker Valley SD	Allegheny			0.5078		\$1,319,493	0.40%		0.0662		\$118,443
Quakertown Community SD	Bucks			6.6261		\$2,826,277	1.30%		2.2087		\$895,161
Radnor Township SD	Delaware			0.5599		\$1,923,442	0.00%		0.0046		\$14,687
Redbank Valley SD	Armstrong	Clarion		1.6731	2.0704	\$166,830	3.50%	2.90%	0.8632	0.9665	\$80,466
Salisbury Township SD	Lehigh			0.8600		\$1,164,184	2.20%		0.4173		\$538,511
Sharpsville Area SD	Mercer			3.0000		\$197,755	0.40%		0.3090		\$19,563
Shikellamy SD	Northumberland			6.5891		\$1,178,746	3.80%		3.5971		\$638,677
Slippery Rock Area SD	Butler			4.3663		\$627,683	1.30%		1.3342		\$183,360
Solanco SD	Lancaster			0.3218		\$768,728	0.20%		0.0178		\$41,881
South Middleton SD	Cumberland			0.3146		\$0	0.70%		0.0687		\$123,503
Southern Columbia Area SD	Columbia	Northumberland		6.7438		\$2,147,332	0.00%		0.0000	0.3429	\$18,038
Springfield SD	Delaware			0.9373		\$1,932,329	0.50%		0.1644		\$290,164
Springfield Township SD	Montgomery			0.7837		\$1,049,386	0.00%		0.0065		\$8,348
Spring-Ford Area SD	Chester	Montgomery		0.9526	0.9526	\$5,261,298	1.20%	1.20%	0.3227	0.3227	\$1,266,912
Susquehanna Township SD	Dauphin			0.6288		\$987,957	1.10%		0.1977		\$314,361
Tamaqua Area SD	Schuylkill			1.8936		\$668,683	1.80%		0.6865		\$208,044

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2018-2019**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget			Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions			Approved Real Estate Tax Rate Increase Due to Referendum Exceptions			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions
Tredyffrin-Easttown SD	Chester			0.5428			\$5,432,193	0.00%			0.0043			\$21,125
Uniontown Area SD	Fayette			1.2563			\$1,061,990	5.00%			0.7802			\$638,957
Unionville-Chadds Ford SD	Chester	Delaware		0.5399	0.8118		\$2,401,836	0.00%	0.90%		0.0000	0.2185		\$117,225
Upper Merion Area SD	Montgomery			0.6200			\$3,594,704	0.80%			0.1537			\$614,621
Warrior Run SD	Montour	Northumberland	Union	0.4176	0.0000	0.0000	\$2,673	0.00%	0.00%	0.00%	0.0016	0.0000	0.0000	\$231
Wayne Highlands SD	Wayne			0.7313			\$1,459,107	1.80%			0.3253			\$596,105
West Chester Area SD	Chester	Delaware		0.8896	0.7626		\$8,453,377	1.80%	2.40%		0.3933	0.3898		\$3,229,145
Whitehall-Coplay SD	Lehigh			0.8539			\$2,067,658	1.90%			0.3231			\$761,566
Wilmington Area SD	Lawrence	Mercer		0.5191	2.6154		\$279,838	0.30%	1.00%		0.0470	0.6556		\$27,315
Wissahickon SD	Montgomery			0.5999			\$1,758,232	0.70%			0.1335			\$477,080
Wyalusing Area SD	Bradford	Wyoming		3.9521	5.1456		\$681,068	4.20%	4.20%		2.3231	3.0132		\$369,790
Wyoming Valley West SD	Luzerne			0.7600			\$1,262,126	1.30%			0.2164			\$377,166

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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

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

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

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

Referendum Exception Worksheet

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

School District Name

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

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

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

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

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



**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

	Actual Dollar Value of Estimated Payments for 2017-2018	Actual Dollar Value of Estimated Payments for 2018-2019
--	---	---

**Budgeted School District Share of Payments to PSERS**

<b>(a)</b> Salary Base - Total		
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		
<b>(e)</b> Percent State (d ÷ c)	0.00%	0.00%
<b>(f)</b> Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$0	\$0
<b>(g)</b> Salary Base - Federal		
Salary Base - Federal to use for Referendum Exception	\$0	\$0
<b>(h)</b> Expenditure Object 230 - Federal Share of Total (g x b)	\$0	\$0
<b>(i)</b> Expenditure Object 230 - State Share of Federal (h x e)	\$0	\$0
<b>(j)</b> Expenditure Object 230 - Local Share (f - i)	\$0	\$0

**School District's Index for 2018-2019**

**(k)** Index multiplied by 2017-2018 budgeted school district share of payments to PSERS: \$0

**(l)** 2018-2019 net budgeted amount minus 2017-2018 net budgeted amount: \$0

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