

# Taxpayer Relief Act Report on Referendum Exceptions For School Year 2021-2022

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*April 2021*



**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF EDUCATION**

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## **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.....	16

## Report on Referendum Exception For School Year 2021-2022

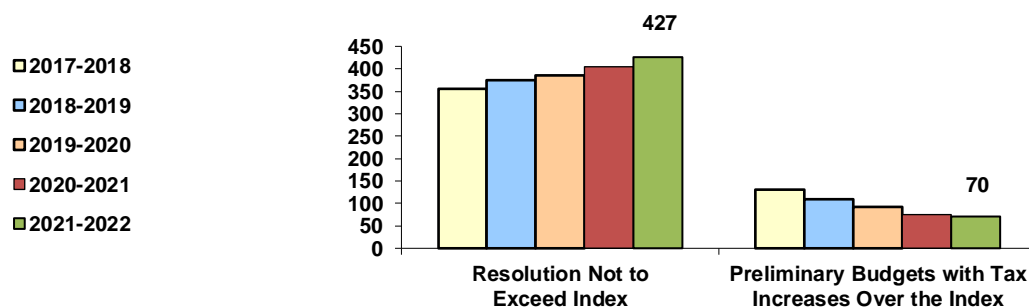
Pursuant to the Taxpayer Relief Act (Special Session Act 1 of 2006 or Act 1), the Pennsylvania Department of Education (Department) sets an inflation index each year that serves as a cap on each school district's allowable tax increase. School districts can only raise taxes above this index by either 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 2021-2022 school year and provides data collected during the Department's review process.

### Index – Allowable Inflationary Tax Rate Increase

In September 2020, the Department calculated the index for each school district as required by law. The base index of 3.0 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 2021-2022: 1) adopt a resolution by January 28, 2021, certifying that they would not increase taxes above their index or 2) adopt a preliminary budget by February 17, 2021. 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 2021-2022, 427 school districts adopted a resolution certifying that tax rates would not be increased above their index and 70 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	427
School districts submitting preliminary budgets	70
With real estate tax rates over index	53
With real estate tax rates within index	17
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 70 school districts that adopted a preliminary budget, 53 adopted real estate tax rates that exceeded the school district’s index. The tax rate increases in the remaining 17 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 18, 2021, which is the election immediately preceding the 2021-2022 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 2019-2020 was the most current year of AFR data and preloaded this information, and AFR data for school year 2018-2019, 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 2021-2022 preliminary budget, such as school construction and mandated pension obligations, to calculate the other three referendum exceptions. School districts entered the school year 2020-2021 estimated data and 2021-2022 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 30 school districts.

<u>Approved Referendum Exception Submissions</u>	
School districts with approved referendum exceptions	
That fully cover proposed tax increase in preliminary budget	15
That do not fully cover proposed tax increase in preliminary budget	<u>15</u>
TOTAL NUMBER OF SCHOOL DISTRICTS WITH APPROVED EXCEPTIONS	30

Of the 70 school districts that passed preliminary budgets with real estate tax rates that exceeded their index:

1. 15 school districts had approved referendum exception amounts sufficient to cover their proposed tax rate increase; and
2. 15 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	15
With approved exceptions that do not fully cover proposed tax increase	15
Did not submit request for referendum exceptions	<u>40</u>
<b>TOTAL NUMBER OF SCHOOL DISTRICTS SUBMITTING PRELIMINARY BUDGETS</b>	<b>70</b>

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

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

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

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

Budget Year	Amount of Referendum Exceptions			Number of School Districts		
	Approved	Used	Percent	Approved	Used	Percent
2008-2009	\$143,189,572	\$41,093,962	28.7%	102	66	64.7%
2009-2010	\$84,853,037	\$13,072,387	15.4%	61	18	29.5%
2010-2011	\$192,420,114	\$67,647,774	35.2%	133	84	63.2%
2011-2012	\$265,830,906	\$95,538,548	35.9%	228	135	59.2%
2012-2013	\$159,942,625	\$48,174,306	30.1%	197	105	53.3%
2013-2014	\$121,708,954	\$30,484,314	25.0%	171	93	54.4%
2014-2015	\$121,097,346	\$39,284,177	32.4%	164	92	56.1%
2015-2016	\$132,751,446	\$36,206,209	27.3%	172	83	48.3%
2016-2017	\$144,280,586	\$47,960,372	33.2%	179	92	51.4%
2017-2018	\$99,542,024	\$23,105,124	23.2%	129	55	42.6%
2018-2019	\$54,306,649	\$19,777,445	36.4%	98	54	55.1%
2019-2020	\$52,943,105	\$18,551,572	35.0%	84	41	48.8%
2020-2021	\$44,906,658	\$6,001,026	13.4%	64	18	28.1%
2021-2022	\$10,717,996			30		



## **Description of Report Tables**

Table 1, "Summary of Referendum Exceptions by Type for School Year 2020-2021," 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, 2020-2021 vs 2021-2022," compares data for each referendum exception approved in 2020-2021 vs 2021-2022.

Table 3, "Comparison of Amount of Approved Referendum Exceptions, 2020-2021 vs 2021-2022," compares data for each referendum exception approved in 2020-2021 vs 2021-2022.

Table 4, "Approved Real Estate Tax Rate Increases for School Year 2021-2022 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 2021-2022 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 Tax Relief from the list provided on the screen. Select the link in the blue box for "Referendum Exceptions" and the report will be listed in the bottom section of the page.

**Table 1**  
**Summary of Referendum Exceptions by Type**  
**For School Year 2021-2022**  
**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	2	6.7%	\$318,054	3.0%
Special Education Expenditures	27	90.0%	\$10,356,313	96.6%
School Construction Grandfathered Debt	1	3.3%	\$43,629	0.4%
School Construction Electoral Debt	0	0.0%	\$0	0.0%
<b>Totals</b>	<b>30</b>	<b>100.0%</b>	<b>\$10,717,996</b>	<b>100.0%</b>

**Table 2**  
**Comparison of Number of School Districts Approved for Referendum Exceptions**  
**2020-2021 vs. 2021-2022**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception</u>	<b>School Districts Approved</b>	
	<u>2020-2021</u>	<u>2021-2022</u>
Pension Obligations	3	2
Special Education Expenditures	62	27
School Construction		
Grandfathered Debt	0	1
School Construction		
Electoral Debt	0	0
Totals	64	30

**Table 3**  
**Comparison of Amount of Approved Referendum Exceptions**  
**2020-2021 vs. 2021-2022**  
Prepared by Pennsylvania Department of Education

<u>Referendum Exception:</u>	<b>Amount Approved</b>		<u>Dollar Change</u>	<u>Percent Change</u>
	<u>2020-2021</u>	<u>2021-2022</u>		
Pension Obligations	\$277,506	\$318,054	\$40,548	14.6%
Special Education Expenditures	\$44,629,152	\$10,356,313	(\$34,272,839)	(76.8%)
School Construction Grandfathered Debt	\$0	\$43,629	\$43,629	100.0%
School Construction Electoral Debt	\$0	\$0	\$0	0.0%
<b>Totals</b>	<b>\$44,906,658</b>	<b>\$10,717,996</b>	<b>(\$34,188,662)</b>	<b>(76.1%)</b>

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2021-2022**  
**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	
Blue Mountain SD	Schuylkill			\$538,168	1.1241			0.6774			\$213,824
Brockway Area SD	Elk	Jefferson		\$48,383	0.2805	0.3359		0.2805	0.3359		\$0
Burgettstown Area SD	Washington			\$7,441	0.0128			0.0128			\$0
Camp Hill SD	Cumberland			\$196,777	0.2462			0.2339			\$9,777
Central Valley SD	Beaver			\$92,621	0.3148			0.3148			\$0
Conestoga Valley SD	Lancaster			\$219,859	0.0656			0.0647			\$2,810
Freeport Area SD	Armstrong	Butler		\$127,949	0.3923	1.3396		0.3923	1.3396		\$0
Hazleton Area SD	Carbon	Luzerne	Schuylkill	\$116	0.0000	0.0000	0.0007	0.0000	0.0000	0.0007	\$0
Hempfield SD	Lancaster			\$1,170,391	0.2452			0.2452			\$0
Huntingdon Area SD	Huntingdon			\$171,095	0.7746			0.7746			\$0
McGuffey SD	Washington			\$1,745,585	2.0279			0.5591			\$1,264,302
Milton Area SD	Northumberland	Union		\$18,608	0.1651	0.0000		0.1651	0.0000		\$0
Nazareth Area SD	Northampton			\$1,014,543	0.9434			0.9434			\$0
North Allegheny SD	Allegheny			\$3,257,430	0.5242			0.1273			\$2,466,267
Northwest Area SD	Luzerne			\$115,130	0.2294			0.2113			\$9,041
Old Forge SD	Lackawanna			\$93,332	2.0000			0.7788			\$56,987
Palmyra Area SD	Lebanon			\$466,414	0.2296			0.2296			\$0
Penn Hills SD	Allegheny			\$1,455,619	1.0000			0.1827			\$1,189,558
Penns Valley Area SD	Centre			\$298,502	1.0727			0.2241			\$236,123
Redbank Valley SD	Armstrong	Clarion		\$466,407	4.4322	6.2395		1.4685	1.9071		\$317,941
Ridley SD	Delaware			\$1,948,308	0.6200			0.0963			\$1,645,431

**Table 4**  
**Approved Real Estate Tax Rate Increases**  
**For School Year 2021-2022**  
**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	
Sharon City SD	Mercer			\$316,740	3.2296			3.2296			\$0
Springfield Township SD	Montgomery			\$1,390,432	1.0892			0.2094			\$1,123,058
Spring-Ford Area SD	Chester	Montgomery		\$3,766,496	0.9365	0.9365		0.0263	0.0263		\$3,660,559
Tuscarora SD	Franklin			\$157,746	1.0105			0.2794			\$114,117
Upper Merion Area SD	Montgomery			\$249,395	0.0572			0.0572			\$0
Upper Moreland Township SD	Montgomery			\$452,519	0.3095			0.3095			\$0
Wallingford-Swarthmore SD	Delaware			\$1,348,010	0.5230			0.4373			\$220,714
West Perry SD	Perry			\$37,887	0.0312			0.0312			\$0
Wilson SD	Berks			\$1,104,079	0.4284			0.4284			\$0

**Table 5  
Referendum Exceptions for School Year 2021-2022  
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
Blue Mountain SD	\$324,344					\$324,344	\$324,344		
Brockway Area SD	\$97,807					\$97,087	\$97,807		
Burgettstown Area SD	\$51,993							\$51,993	\$51,993
Camp Hill SD	\$187,000					\$187,000	\$187,000		
Central Valley SD	\$101,045					\$101,045	\$101,045		
Conestoga Valley SD	\$217,049					\$220,072	\$217,049		
Freeport Area SD	\$243,157					\$243,157	\$243,157		
Hazleton Area SD	\$230,315					\$230,315	\$230,315		
Hempfield SD	\$1,190,218					\$1,190,218	\$1,190,218		
Huntingdon Area SD	\$177,974					\$177,974	\$177,974		
McGuffey SD	\$481,283					\$481,283	\$481,283		
Milton Area SD	\$56,690					\$56,690	\$56,690		
Nazareth Area SD	\$1,203,321					\$1,203,321	\$1,203,321		
North Allegheny SD	\$791,163					\$791,163	\$791,163		
Northwest Area SD	\$106,089					\$106,089	\$106,089		
Old Forge SD	\$36,345					\$36,345	\$36,345		
Palmyra Area SD	\$468,640					\$468,640	\$468,640		
Penn Hills SD	\$266,061							\$266,061	\$266,061
Penns Valley Area SD	\$62,379					\$62,379	\$62,379		
Redbank Valley SD	\$148,466					\$148,466	\$148,466		
Ridley SD	\$302,877					\$302,877	\$302,877		
Sharon City SD	\$367,238					\$367,238	\$367,238		
Springfield Township SD	\$267,374					\$267,374	\$267,374		
Spring-Ford Area SD	\$105,937					\$105,937	\$105,937		

\* 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 2021-2022**  
**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
Tuscarora SD	\$43,629	\$39,502	\$43,629						
Upper Merion Area SD	\$253,977					\$253,977	\$253,977		
Upper Moreland Township SD	\$646,174					\$646,174	\$646,174		
Wallingford-Swarthmore SD	\$1,127,296					\$1,127,296	\$1,127,296		
West Perry SD	\$45,101					\$45,101	\$45,101		
Wilson SD	\$1,117,054					\$1,117,054	\$1,117,054		
	\$10,717,996	\$39,502	\$43,629	\$0	\$0	\$10,358,616	\$10,356,313	\$318,054	\$318,054
	30	0	0	0	0	27	27	2	2

\* 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 2021-2022**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget			Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Blue Mountain SD	Schuylkill			1.1241			\$538,168	1.58%			\$324,344	0.6774		
Brockway Area SD	Elk	Jefferson		0.2805	0.3359		\$48,383	0.93%	1.50%		\$48,383	0.2805	0.3359	
Burgettstown Area SD	Washington			0.0128			\$7,441	0.10%			\$7,441	0.0128		
Camp Hill SD	Cumberland			0.2462			\$196,777	1.30%			\$187,000	0.2339		
Central Valley SD	Beaver			0.3148			\$92,621	0.49%			\$92,621	0.3148		
Conestoga Valley SD	Lancaster			0.0656			\$219,859	0.44%			\$217,049	0.0647		
Freeport Area SD	Armstrong	Butler		0.3923	1.3396		\$127,949	0.59%	0.86%		\$127,949	0.3923	1.3396	
Hazleton Area SD	Carbon	Luzerne	Schuylkill	0.0000	0.0000	0.0007	\$116	0.00%	0.00%	0.00%	\$116	0.0000	0.0000	0.0007
Hempfield SD	Lancaster			0.2452			\$1,170,391	1.45%			\$1,170,391	0.2452		
Huntingdon Area SD	Huntingdon			0.7746			\$171,095	1.63%			\$171,095	0.7746		
McGuffey SD	Washington			2.0279			\$1,745,585	4.23%			\$481,283	0.5591		
Milton Area SD	Northumberland	Union		0.1651	0.0000		\$18,608	0.23%	0.00%		\$18,608	0.1651	0.0000	
Nazareth Area SD	Northampton			0.9434			\$1,014,543	1.63%			\$1,014,543	0.9434		
North Allegheny SD	Allegheny			0.5242			\$3,257,430	0.65%			\$791,163	0.1273		
Northwest Area SD	Luzerne			0.2294			\$115,130	1.77%			\$106,089	0.2113		
Old Forge SD	Lackawanna			2.0000			\$93,332	0.56%			\$36,345	0.7788		
Palmyra Area SD	Lebanon			0.2296			\$466,414	1.41%			\$466,414	0.2296		
Penn Hills SD	Allegheny			1.0000			\$1,455,619	0.59%			\$266,061	0.1827		
Penns Valley Area SD	Centre			1.0727			\$298,502	0.45%			\$62,379	0.2241		
Redbank Valley SD	Armstrong	Clarion		4.4322	6.2395		\$466,407	5.12%	4.53%		\$148,466	1.4685	1.9071	
Ridley SD	Delaware			0.6200			\$1,948,308	0.40%			\$302,877	0.0963		
Sharon City SD	Mercer			3.2296			\$316,740	3.86%			\$316,740	3.2296		
Springfield Township SD	Montgomery			1.0892			\$1,390,432	0.59%			\$267,374	0.2094		
Spring-Ford Area SD	Chester	Montgomery		0.9365	0.9365		\$3,766,496	0.09%	0.09%		\$105,937	0.0263	0.0263	
Tuscarora SD	Franklin			1.0105			\$157,746	0.21%			\$43,629	0.2794		
Upper Merion Area SD	Montgomery			0.0572			\$249,395	0.27%			\$249,395	0.0572		
Upper Moreland Township SD	Montgomery			0.3095			\$452,519	0.92%			\$452,519	0.3095		

**Table 6**  
**Approved Real Estate Tax Rate as Percent of Proposed Tax Rate**  
**For School Year 2021-2022**  
**Based on Preliminary Budget and Referendum Exceptions**

School District	County 1	County 2	County 3	Total Increase in Real Estate Tax Rate from Preliminary Budget			Total Dollar Value of Real Estate Tax Rate Increase	Percent of Real Estate Tax Rate Due to Referendum Exceptions			Dollar Value of Real Estate Tax Rate Increase Due to Exceptions	Approved Real Estate Tax Rate Increase Due to Referendum Exceptions		
				County 1	County 2	County 3		County 1	County 2	County 3		County 1	County 2	County 3
Wallingford-Swarthmore SD	Delaware			0.5230			\$1,348,010	1.66%			\$1,127,296	0.4373		
West Perry SD	Perry			0.0312			\$37,887	0.23%			\$37,887	0.0312		
Wilson SD	Berks			0.4284			\$1,104,079	1.57%			\$1,104,079	0.4284		

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

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

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

**Referendum Exception Worksheet**

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

School District Name

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

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

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

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

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



**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 2020-2021	Actual Dollar Value of Estimated Payments for 2021-2022
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<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 2021-2022**

<b>(k)</b> Index multiplied by 2020-2021 budgeted school district share of payments to PSERS:	\$0
<b>(l)</b> 2021-2022 net budgeted amount minus 2020-2021 net budgeted amount:	\$0

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