



INDEPENDENT FISCAL OFFICE

November 6, 2017

The Honorable Francis X. Ryan
Pennsylvania House of Representatives
149A East Wing
Harrisburg, PA 17120

Dear Representative Ryan:

This letter responds to your request that the Independent Fiscal Office (IFO) provide you with certain data regarding school property taxes and potential replacement revenues. In response to the request, the office is providing (1) median household income by county, (2) estimates for the additional personal income tax on the median household income by county at the rate specified in Senate / House Bill 76, (3) an estimated range for the impact of the sales and use tax rate increase and base expansion contained in Senate / House Bill 76 on households that have incomes around the median for Pennsylvania counties, (4) estimates for the average school property tax per homestead by county and (5) school district debt service as a share of school property taxes by county.

The relevant data generally are provided in the tables located in the enclosure to this letter, except that the sales tax impact is discussed in the body of the letter. The following text provides context, information on data sources and methodology and discussion regarding the caveats that apply to the tabulations.

Median Household Income

Table 1 uses data from the 2015 five-year American Community Survey (ACS) estimates produced by the U.S. Census Bureau. Those data are used because they are available on a household basis by county and can be segregated between homeowners and renters. While this source cannot be used to provide reliable breakdowns on the sources of income on a county basis, we were able to use it to estimate the share of income by source for Pennsylvania households with incomes between \$40,000 and \$80,000 (the range into which the vast majority of county medians fall). See the table in the section discussing the personal income tax for details on the shares of income by source.

The ACS data have certain limitations that should be considered when using the information in the table. A recent study suggests that the ACS understates total income due to the underreporting of retirement and self-employment income.¹ The extent of the understatement is unknown, but it

¹ Bee and Mitchell, *Do Older Americans Have More Income Than We Think?*, U.S. Census Bureau, July 2017.

is believed to be material.² Also, the ACS data exclude capital gains income. An IFO analysis of Pennsylvania tax returns reporting incomes between \$40,000 and \$80,000 indicates that the average capital gains income represented between 1.1 and 1.3 percent of taxable income in 2015, which does not suggest a material change for the estimated median household income. Reported capital gains would be more significant using higher income thresholds because the distribution of such income is highly skewed towards the upper income ranges.

Impact of Personal Income Tax Rate Increase on Median Household

Table 1 includes columns displaying the additional personal income tax under Senate / House Bill 76 that would be paid by a household receiving the median income for each county. The estimates are further segregated by owner-occupied and renter-occupied households. The legislation provides that the state personal income tax (PIT) would increase by 1.88 percentage points, from 3.07 percent to 4.95 percent. The estimates in this table assume that all of the income is subject to the PIT at the higher rate, and they represent only the differential between the current rate and the rate in the legislation.

The assumption that all of the median income is subject to tax is intended to represent an upper bound on the PIT impact. The share of income subject to tax will vary from household to household based on their particular circumstances. For example, many low income families are eligible for a credit that offsets some or all of their PIT liability. Also, some households receive Social Security or retirement income, and that income would not be subject to tax.

The special poverty provisions (tax forgiveness) of the PIT offer qualifying taxpayers a credit that offsets their tax liability. A married couple who report \$13,000 of income would pay no tax, and a \$9,500 allowance for each dependent increases the threshold. For example, the threshold for 100 percent tax forgiveness would be \$22,500 for a married couple with one child, \$32,000 for two children, \$41,500 for three children and \$51,000 for four children. Partial tax forgiveness is available for filers reporting income up to \$2,250 above the threshold for 100 percent forgiveness.

An IFO analysis of 2015 PIT returns reveals that 14.7 percent of the income on returns reporting income between \$20,000 and \$24,999 was effectively exempt from the PIT due to the tax forgiveness credit. For incomes between \$25,000 and \$29,999, the share declines to 9.2 percent. For the income ranges beginning at \$30,000, \$35,000 and \$40,000 ranges, the shares of income that are effectively exempt are 6.6 percent, 3.5 percent and 2.6 percent. The share continues to decline at higher income thresholds, and it is 1.0 percent and lower for income ranges beginning at \$50,000 and higher.

Social Security income and other retirement income are not subject to the PIT. Households in which the median income is comprised mainly of retirement income would pay little or no tax. Based on an IFO analysis of ACS data for Pennsylvania households with incomes between \$40,000 and \$80,000, we estimate that a significant share of income in this range is nontaxable retirement or Social Security income. See the following table for details. In order to provide information on regional variations on the share of non-taxable retirement income, Table 2 in the enclosure displays for each county the share of households in which the householder is age 65 or older.

² The study focused on the Current Population Survey, but it noted that similar issues exist with the American Community Survey. For households receiving retirement income, the understatement of the median household income was estimated to be 30 percent.

Sources of Pennsylvania Household Income					
Income	\$40,000 - \$49,999	\$50,000 - \$59,999	\$60,000 - \$69,999	\$70,000 - \$79,000	Overall
Wages	62.6%	68.5%	72.7%	77.3%	69.5%
Social Security Income	17.6	12.9	10.1	7.6	12.6
Retirement Income	9.5	8.8	7.8	6.4	8.3
Self-Employment Income	3.2	3.5	3.3	3.7	3.3
Interest, Rental Income	2.7	2.7	2.7	2.1	2.7
Supplemental Security Income	1.3	0.8	0.6	0.4	0.8
Public Assistance	0.2	0.1	0.1	0.1	0.1
Other Income	3.0	2.7	2.8	2.5	2.7

Note: The selected income ranges encompass the median household incomes for the vast majority of Pennsylvania counties.

Source: American Community Survey five-year Public Use Microdata Sample (PUMS), U.S. Census Bureau.

Impact of Sales and Use Tax Rate Increase and Base Expansion

Senate / House Bill 76 would increase the rate of the Pennsylvania sales and use tax from 6 percent to 7 percent and also apply the tax to certain goods and services that are currently nontaxable. The IFO used information from the 2015-16 Consumer Expenditure Survey (CES) published by the U.S. Bureau of Labor Statistics to estimate the impact of the legislation.³ The CES data contain estimates for household expenditures in the northeast (including Pennsylvania) by category of expenditure. The analysis was based on households with incomes between \$40,000 and \$70,000 because these income groups in the CES best correspond to the median incomes for Pennsylvania counties.⁴

The one percentage point increase in the rate would apply to all goods and services that are currently taxable, as well as the goods and services subject to the tax base expansion. Based on the expenditure patterns identified in the CES, most of the impact of the base expansion would derive from taxes on clothing, certain food and certain health and professional services.

The IFO's analysis suggests that for households in the selected income group, the impact of the rate and base changes could range between \$200 and \$400 annually. A range is presented because the CES data are based on average expenditures and the legislation's impact would vary by household based on their characteristics and unique expenditure patterns.

Average School Property Tax

Table 3 provides the average school property tax remitted by homesteads for FY 2015-16, the latest year for which the Pennsylvania Department of Education (PDE) has released school district

³ U.S. Bureau of Labor Statistics, Consumer Expenditure Survey, 2015-2016, Northeastern Region.

⁴ The CES provides an income category of \$70,000 and above, but does not provide a breakdown that would allow us to include incomes between \$70,000 and \$80,000 in this portion of the analysis.

property tax data. The data exclude delinquent tax collections and represent the average tax paid after the Act 1 property tax relief has been applied.

PDE does not collect information regarding school property taxes on homesteads; therefore, the IFO estimated the homestead share of property tax collections using data supplied by county assessment offices, the State Tax Equalization Board and the U.S. Census Bureau. The data are provided on a county basis, and multi-county school districts are included in the county in which they are classified by PDE. The homestead share listed in the table is after the Act 1 property tax relief is applied to the tax bill. Excluding the Act 1 relief, the homestead share would be higher.⁵

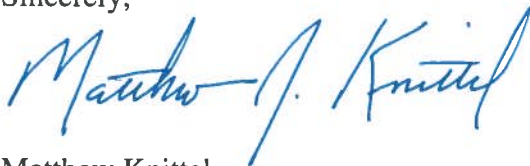
The number of homesteads is based on data published by PDE in regard to the Act 1 property tax relief provided in FY 2015-16. The data include some farmsteads, so the average property tax may be slightly understated in certain cases.

School District Debt Service

Table 4 supplies FY 2015-16 school district debt service expenditures, property tax collections, and total expenditures by county. It provides two measures of debt service: 1) as a percentage of property tax collections and 2) as a percentage of total expenditures. The metric showing debt service as a percentage of property tax collections could be used to estimate how much school property tax would be retained under Senate / House Bill 76. The legislation generally would eliminate school property taxes, but permit the retention of a portion of the tax equal to the amount of debt service.

I hope you find this information useful. Consistent with IFO policy, this letter and the enclosures will be posted to the office's website no later than the third business day following transmittal. Please do not hesitate to contact me if you have any questions or comments.

Sincerely,



Matthew Knittel
Director, Independent Fiscal Office

Enclosure

⁵ Across all counties, the share of school district current and interim property taxes collected from homesteads (after applying Act 1 property tax relief) is estimated to be 54 percent. The homestead share would be approximately 56 percent without the Act 1 payments.

Table 1
2015 Median Household Income and PIT Impact by County

County	All Households	Homeowners Only	Renters Only	PIT Impact All¹	PIT Impact Owner¹	PIT Impact Renter¹
Adams	\$60,356	\$68,444	\$32,711	\$1,135	\$1,287	\$615
Allegheny	53,040	69,900	29,929	997	1,314	563
Armstrong	44,942	51,827	28,240	845	974	531
Beaver	50,581	62,253	26,779	951	1,170	503
Bedford	45,930	51,689	24,487	863	972	460
Berks	55,936	68,468	29,472	1,052	1,287	554
Blair	43,981	54,503	23,353	827	1,025	439
Bradford	48,987	58,309	27,455	921	1,096	516
Bucks	77,568	92,654	43,291	1,458	1,742	814
Butler	60,934	72,196	30,018	1,146	1,357	564
Cambria	42,107	51,373	21,295	792	966	400
Cameron	39,897	49,276	20,121	750	926	378
Carbon	49,973	57,115	28,780	939	1,074	541
Centre	52,186	73,772	27,890	981	1,387	524
Chester	85,976	103,339	45,952	1,616	1,943	864
Clarion	42,536	53,369	20,927	800	1,003	393
Clearfield	42,257	48,838	23,336	794	918	439
Clinton	45,078	56,104	24,333	847	1,055	457
Columbia	45,374	56,703	22,982	853	1,066	432
Crawford	44,579	52,341	24,441	838	984	459
Cumberland	61,820	75,401	37,310	1,162	1,418	701
Dauphin	53,754	70,863	33,665	1,011	1,332	633
Delaware	65,123	83,099	36,110	1,224	1,562	679
Elk	46,671	53,306	25,938	877	1,002	488
Erie	45,971	60,232	24,999	864	1,132	470
Fayette	39,636	49,723	21,105	745	935	397
Forest	35,533	39,082	22,656	668	735	426
Franklin	53,916	64,452	34,087	1,014	1,212	641
Fulton	48,311	55,149	29,143	908	1,037	548
Greene	46,661	55,813	30,774	877	1,049	579
Huntingdon	44,396	51,667	25,156	835	971	473
Indiana	45,195	54,724	22,407	850	1,029	421
Jefferson	42,903	50,271	24,761	807	945	466
Juniata	47,398	53,650	28,021	891	1,009	527
Lackawanna	46,271	58,319	26,599	870	1,096	500
Lancaster	57,721	70,544	34,483	1,085	1,326	648
Lawrence	44,571	52,414	22,141	838	985	416
Lebanon	55,499	66,412	35,241	1,043	1,249	663
Lehigh	56,117	72,208	31,882	1,055	1,358	599
Luzerne	45,897	58,552	26,027	863	1,101	489

Table 1
2015 Median Household Income and PIT Impact by County

County	All Households	Homeowners Only	Renters Only	PIT Impact All¹	PIT Impact Owner¹	PIT Impact Renter¹
Lycoming	\$47,313	\$58,570	\$26,742	\$889	\$1,101	\$503
McKean	43,965	52,244	21,077	827	982	396
Mercer	44,156	54,070	25,341	830	1,017	476
Mifflin	41,288	49,202	26,679	776	925	502
Monroe	57,365	66,087	31,765	1,078	1,242	597
Montgomery	80,675	98,055	44,602	1,517	1,843	839
Montour	54,648	61,911	32,542	1,027	1,164	612
Northampton	60,972	74,817	33,201	1,146	1,407	624
Northumberland	42,406	51,537	25,061	797	969	471
Perry	57,177	64,041	36,377	1,075	1,204	684
Philadelphia	38,253	51,181	27,114	719	962	510
Pike	60,180	66,438	35,386	1,131	1,249	665
Potter	40,654	46,951	22,270	764	883	419
Schuylkill	45,535	53,896	27,158	856	1,013	511
Snyder	49,917	56,515	30,733	938	1,062	578
Somerset	44,587	50,802	25,766	838	955	484
Sullivan	44,189	48,125	27,269	831	905	513
Susquehanna	50,477	56,928	28,295	949	1,070	532
Tioga	46,494	53,113	30,610	874	999	575
Union	49,803	60,207	27,365	936	1,132	514
Venango	43,644	51,151	23,319	821	962	438
Warren	44,020	51,171	25,755	828	962	484
Washington	56,450	67,653	29,708	1,061	1,272	559
Wayne	49,919	56,073	26,250	938	1,054	494
Westmoreland	52,247	62,429	27,024	982	1,174	508
Wyoming	51,004	59,847	31,009	959	1,125	583
York	58,269	69,387	33,020	1,095	1,304	621
All Counties	53,599	66,959	30,644	1,008	1,259	576

Note: household income in this table excludes capital gains. The personal income tax (PIT) impact assumes that the entire amount of household income is subject to tax. The PIT estimates in this table should be viewed as a maximum for the median incomes listed because income for some households may include nontaxable retirement income. Also, the impact of the tax forgiveness credit is not included. See page 2 of the accompanying letter for additional explanation.

¹ Assumes an increase in the PIT rate of 1.88 percentage points from 3.07 percent to 4.95 percent, as provided under Senate / House Bill 76. This column displays only the incremental impact of the 1.88 percentage point increase.

Source: 2011-2015 American Community Survey, U.S. Census Bureau.

Table 2
Share of Householders Aged 65 or Older

County	Owners	Renters	County	Owners	Renters
Adams	29.5%	21.1%	Lackawanna	31.5%	22.9%
Allegheny	30.2	19.1	Lancaster	26.9	23.4
Armstrong	33.4	24.7	Lawrence	32.6	24.0
Beaver	32.5	25.1	Lebanon	29.9	23.1
Bedford	32.3	25.1	Lehigh	27.7	17.7
Berks	28.1	19.0	Luzerne	32.5	22.1
Blair	31.6	25.2	Lycoming	30.7	19.4
Bradford	31.8	22.4	McKean	30.0	21.7
Bucks	26.7	22.5	Mercer	34.5	23.2
Butler	26.0	23.9	Mifflin	34.0	23.1
Cambria	34.0	23.9	Monroe	25.3	16.0
Cameron	36.3	22.2	Montgomery	26.8	22.5
Carbon	30.7	22.6	Montour	33.1	17.6
Centre	27.6	10.4	Northampton	29.0	21.9
Chester	24.8	18.0	Northumberland	30.5	27.5
Clarion	31.9	16.9	Perry	25.7	19.1
Clearfield	32.9	20.5	Philadelphia	28.1	14.1
Clinton	32.5	18.2	Pike	32.5	19.1
Columbia	31.7	17.0	Potter	33.4	28.9
Crawford	30.8	22.7	Schuylkill	32.4	22.6
Cumberland	28.6	20.3	Snyder	30.5	20.8
Dauphin	28.0	15.7	Somerset	32.7	28.7
Delaware	27.5	20.3	Sullivan	39.7	22.6
Elk	31.6	26.6	Susquehanna	29.6	23.8
Erie	28.1	17.8	Tioga	33.5	18.2
Fayette	32.8	20.0	Union	30.1	23.6
Forest	50.9	45.6	Venango	32.3	21.1
Franklin	31.9	17.7	Warren	32.6	23.3
Fulton	32.5	21.7	Washington	30.9	23.5
Greene	32.0	16.6	Wayne	35.4	16.1
Huntingdon	32.7	22.9	Westmoreland	33.4	22.2
Indiana	31.4	16.3	Wyoming	31.3	21.5
Jefferson	30.1	27.4	York	27.2	17.0
Juniata	31.1	23.4	Statewide	29.3	19.4

Source: 2011-2015 American Community Survey, U.S. Census Bureau. Calculations by the IFO.

Table 3
FY 2015-16 Estimates for Average Homestead School District Property Tax by County

County	Property Tax Collections¹	Homestead Amount²	Homestead Percentage²	Number of Homesteads³	Average Per Homestead
Adams	\$92,309	\$54,414	59%	27,039	\$2,012
Allegheny	1,304,124	724,534	56	309,625	2,340
Armstrong	52,304	27,597	53	20,116	1,372
Beaver	117,151	59,928	51	44,241	1,355
Bedford	23,897	9,598	40	14,855	646
Berks	509,824	275,374	54	99,551	2,766
Blair	54,782	23,442	43	32,390	724
Bradford	43,652	19,111	44	15,772	1,212
Bucks	1,041,213	702,379	67	154,517	4,546
Butler	163,454	100,230	61	47,814	2,096
Cambria	57,072	27,483	48	37,307	737
Cameron	2,513	811	32	1,428	568
Carbon	70,316	32,636	46	17,519	1,863
Centre	132,943	67,049	50	27,314	2,455
Chester	890,739	573,735	64	128,941	4,450
Clarion	20,996	7,733	37	11,888	650
Clearfield	49,939	23,462	47	26,360	890
Clinton	20,300	9,432	46	9,541	989
Columbia	50,499	24,236	48	19,243	1,259
Crawford	43,198	19,827	46	18,101	1,095
Cumberland	220,122	118,087	54	55,871	2,114
Dauphin	246,898	115,678	47	62,526	1,850
Delaware	814,393	417,979	51	112,999	3,699
Elk	13,948	6,662	48	8,890	749
Erie	177,484	92,367	52	65,098	1,419
Fayette	52,702	25,075	48	34,698	723
Forest	4,832	1,352	28	1,680	805
Franklin	114,094	61,804	54	36,284	1,703
Fulton	9,511	3,476	37	4,413	788
Greene	28,129	5,281	19	9,589	551
Huntingdon	16,866	7,584	45	11,573	655
Indiana	55,761	21,756	39	20,106	1,082
Jefferson	15,033	6,496	43	11,529	563
Juniata	12,286	6,139	50	5,343	1,149
Lackawanna	148,976	73,295	49	49,297	1,487
Lancaster	572,996	316,492	55	119,968	2,638
Lawrence	44,074	23,303	53	23,476	993
Lebanon	132,128	76,452	58	34,770	2,199
Lehigh	416,148	229,734	55	76,927	2,986
Luzerne	208,169	104,313	50	85,297	1,223

Table 3
FY 2015-16 Estimates for Average Homestead School District Property Tax by County

County	Property Tax Collections¹	Homestead Amount²	Homestead Percentage²	Number of Homesteads³	Average Per Homestead
Lycoming	\$72,290	\$37,104	51%	28,659	\$1,295
McKean	17,798	6,713	38	11,748	571
Mercer	63,190	28,915	46	30,602	945
Mifflin	22,755	11,183	49	11,021	1,015
Monroe	312,958	129,770	41	41,539	3,124
Montgomery	1,474,402	843,591	57	192,425	4,384
Montour	13,101	6,875	52	4,991	1,377
Northampton	421,240	244,271	58	79,877	3,058
Northumberland	39,578	20,459	52	24,704	828
Perry	31,305	20,036	64	13,342	1,502
Philadelphia	632,982	226,608	36	215,549	1,051
Pike	41,348	19,756	48	8,114	2,435
Potter	11,695	2,818	24	4,753	593
Schuylkill	76,151	41,087	54	40,283	1,020
Snyder	26,358	12,352	47	9,537	1,295
Somerset	41,772	17,675	42	21,623	817
Sullivan	7,445	1,782	24	1,715	1,039
Susquehanna	34,637	15,551	45	12,772	1,218
Tioga	26,724	11,504	43	10,184	1,130
Union	24,723	8,909	36	6,981	1,276
Venango	26,039	12,268	47	16,139	760
Warren	18,965	8,766	46	10,534	832
Washington	173,568	82,919	48	55,346	1,498
Wayne	96,601	30,346	31	16,561	1,832
Westmoreland	281,101	164,857	59	106,317	1,551
Wyoming	26,069	13,478	52	7,410	1,819
York	553,543	342,956	62	117,249	2,925
All Counties	12,614,114	6,858,881	54	2,993,871	2,291

Note: dollar amounts in thousands, except the average per homestead is in dollars. Multi-county school districts are included in the county in which they are classified by the Pennsylvania Department of Education.

¹ Current and interim property tax collections. Excludes (1) Act 1 property tax reduction allocations and (2) delinquent tax collections.

² Estimated by the IFO. Excludes the portion of the school district tax levy represented by Act 1 property tax reduction allocations.

³ Based on the number of homesteads reported by the Pennsylvania Department of Education for FY 2015-16 Act 1 Property Tax Reduction Allocations.

Sources: Pennsylvania Department of Education, State Tax Equalization Board and county assessment offices. Computations by the IFO.

Table 4
FY 2015-16 School District Debt Service by County

County	Debt Service ¹	Property Tax ²	Expenditures ³	Debt Service Percentage of:	
				Property Tax	Expenditures
Adams	\$12,161	\$92,309	\$220,550	13.2%	5.5%
Allegheny	247,077	1,304,124	2,818,751	18.9	8.8
Armstrong	14,230	52,304	154,247	27.2	9.2
Beaver	26,180	117,151	356,975	22.3	7.3
Bedford	7,563	23,897	116,410	31.6	6.5
Berks	99,024	509,824	1,072,638	19.4	9.2
Blair	11,768	54,782	248,688	21.5	4.7
Bradford	13,220	43,652	175,255	30.3	7.5
Bucks	125,821	1,041,213	1,733,362	12.1	7.3
Butler	29,774	163,454	358,971	18.2	8.3
Cambria	12,007	57,072	240,521	21.0	5.0
Cameron	1,231	2,513	18,880	49.0	6.5
Carbon	8,408	70,316	161,862	12.0	5.2
Centre	15,672	132,943	238,618	11.8	6.6
Chester	110,480	890,739	1,358,203	12.4	8.1
Clarion	3,869	20,996	94,023	18.4	4.1
Clearfield	10,861	49,939	210,016	21.7	5.2
Clinton	4,226	20,300	72,672	20.8	5.8
Columbia	10,996	50,499	152,663	21.8	7.2
Crawford	10,370	43,198	140,778	24.0	7.4
Cumberland	43,214	220,122	451,632	19.6	9.6
Dauphin	58,613	246,898	685,702	23.7	8.5
Delaware	98,094	814,393	1,357,806	12.0	7.2
Elk	2,448	13,948	49,392	17.6	5.0
Erie	44,201	177,484	577,171	24.9	7.7
Fayette	21,917	52,702	253,316	41.6	8.7
Forest	754	4,832	11,449	15.6	6.6
Franklin	35,191	114,094	290,985	30.8	12.1
Fulton	1,532	9,511	31,577	16.1	4.9
Greene	6,747	28,129	91,202	24.0	7.4
Huntingdon	11,217	16,866	80,362	66.5	14.0
Indiana	10,099	55,761	174,450	18.1	5.8
Jefferson	4,209	15,033	75,435	28.0	5.6
Juniata	1,038	12,286	34,916	8.4	3.0
Lackawanna	20,986	148,976	393,986	14.1	5.3
Lancaster	98,252	572,996	1,065,737	17.1	9.2
Lawrence	12,356	44,074	198,265	28.0	6.2
Lebanon	25,374	132,128	276,450	19.2	9.2
Lehigh	70,072	416,148	820,590	16.8	8.5
Luzerne	37,860	208,169	589,087	18.2	6.4

Table 4
FY 2015-16 School District Debt Service by County

County	Debt Service ¹	Property Tax ²	Expenditures ³	Debt Service Percentage of:	
				Property Tax	Expenditures
Lycoming	\$31,944	\$72,290	\$254,041	44.2%	12.6%
McKean	6,212	17,798	93,806	34.9	6.6
Mercer	16,376	63,190	235,783	25.9	6.9
Mifflin	10,409	22,755	72,721	45.7	14.3
Monroe	56,913	312,958	571,514	18.2	10.0
Montgomery	162,982	1,474,402	2,142,389	11.1	7.6
Montour	2,144	13,101	39,060	16.4	5.5
Northampton	65,708	421,240	733,806	15.6	9.0
Northumberland	9,466	39,578	159,355	23.9	5.9
Perry	11,906	31,305	107,698	38.0	11.1
Philadelphia	116,038	632,982	2,832,411	18.3	4.1
Pike	7,288	86,940	141,945	8.4	5.1
Potter	2,678	11,695	41,502	22.9	6.5
Schuylkill	17,776	76,151	302,698	23.3	5.9
Snyder	6,790	26,358	74,040	25.8	9.2
Somerset	12,093	41,772	146,983	28.9	8.2
Sullivan	398	7,445	13,649	5.4	2.9
Susquehanna	3,955	34,637	108,416	11.4	3.6
Tioga	6,617	26,724	104,932	24.8	6.3
Union	3,999	24,723	62,325	16.2	6.4
Venango	6,786	26,039	118,914	26.1	5.7
Warren	5,669	18,965	75,623	29.9	7.5
Washington	37,792	173,568	425,505	21.8	8.9
Wayne	7,262	51,009	90,563	14.2	8.0
Westmoreland	64,515	281,101	725,579	23.0	8.9
Wyoming	3,430	26,069	69,276	13.2	5.0
York	109,630	553,543	1,110,779	19.8	9.9
All Counties	2,165,890	12,614,114	28,308,905	17.2	7.7

Note: dollar amounts in thousands. Multi-county school districts are included in the county in which they are classified by the Pennsylvania Department of Education.

¹ Includes debt service payments and debt service transfers to sinking funds.

² Current and interim property tax collections. The values exclude (1) Act 1 property tax reduction allocations and (2) delinquent tax collections.

³ Represents total expenditures.

Source: Pennsylvania Department of Education.