



INDEPENDENT FISCAL OFFICE

September 12, 2019

The Honorable Robert M. Tomlinson
Senate of Pennsylvania
281 Main Capitol Building
Harrisburg, PA 17120

Dear Senator Tomlinson:

This letter responds to your request that the Independent Fiscal Office (IFO) provide an update to a previous letter transmitted by the office regarding estimates of the funds necessary for a proposed expansion of the Property Tax Rent Rebate (PTRR) program for certain homeowners.¹

Your updated request specified certain parameters of the proposal that are relevant to the estimates:

- Establish a new base rebate of \$175 for all senior homeowners with household incomes between \$35,000 and \$50,000.
- Expand the supplemental rebates given to senior homeowners who meet certain income and property tax burden requirements. Specifically, the proposal would increase the household income limit for a supplemental rebate from \$30,000 to \$50,000 and decrease the property tax burden threshold from 15 percent to 10 percent.
- For homeowners not located in Pittsburgh, Philadelphia or Scranton, your letter requests estimates for two proposals related to the supplemental rebate: (1) increase the supplemental rebate to \$1,500 and (2) increase the supplemental rebate to \$2,000. Homeowners located in the aforementioned cities would receive supplemental rebates that range from \$1,175 to \$1,500 and \$1,675 to \$2,000, respectively in each proposal.
- Total rebates may not exceed property tax paid.

Based on these parameters, the analysis finds the following results for increasing the supplemental rebate to \$1,500:

- The new base rebate for household incomes between \$35,000 and \$50,000 would result in 68,600 new rebates (\$12.0 million).
- The new supplemental rebate for household incomes between \$35,000 and \$50,000 would result in 24,900 new rebates (\$37.3 million).

¹ See <http://www.ifo.state.pa.us/download.cfm?file=/Resources/Documents/Response-Letter-09-12-2019.pdf>
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- The expansion of the supplemental rebate for homeowners currently eligible for a base rebate would impact 193,013 homeowners through new or higher supplemental rebates (\$215.5 million).
- The expansion of the supplemental rebate for homeowners with income of \$35,000 or less is projected to incentivize 124,400 new filers (\$206.6 million). These filers would receive a base and supplemental rebate.
- The total estimated increase in rebates paid under the \$1,500 supplemental rebate proposal would be \$471.4 million.

Based on these parameters, the analysis finds the following results for increasing the supplemental rebate to \$2,000:

- The new base rebate for household incomes between \$35,000 and \$50,000 would result in 76,300 new rebates (\$13.4 million).
- The new supplemental rebate for household incomes between \$35,000 and \$50,000 would result in 27,800 new rebates (\$55.6 million).
- The expansion of the supplemental rebate for homeowners currently eligible for a base rebate would impact 193,013 homeowners through new or higher supplemental rebates (\$271.9 million).
- The expansion of the supplemental rebate for homeowners with income of \$35,000 or less is projected to incentivize 171,400 new filers (\$345.2 million). These filers would receive a base and supplemental rebate.
- The total estimated increase in rebates paid under the \$2,000 supplemental rebate proposal would be \$686.1 million

The first group of homeowners affected by the proposals are those with household income between \$35,000 to \$50,000. This group of homeowners is currently ineligible for any type of rebate under the PTRR program. Under the proposal, all homeowners in this income range would be eligible for a new base rebate of \$175. According to data from the American Community Survey, there are an estimated 152,500 homeowners in Pennsylvania that would be newly eligible for the base rebate as a result of this expansion.² **Table 1 (next page)** displays the impacts from the higher income threshold.

² This estimate consists of homeowners in which the reference person is age 65 or over, with household income between \$35,000 and \$50,000. Household income was adjusted to be consistent with the PTRR Social Security income adjustment. Social Security income for all households was reduced by 50 percent to establish newly eligible households.

**Table 1 - New Rebates for
Households in \$35,000 - \$50,000 Income Range**

<u>Rebate (\$1,500 Supplemental)</u>	<u>Number</u>	<u>Amount¹</u>
Base (\$175)	68,600	\$12.0
Supplemental (up to \$1,500)	24,900	<u>37.3</u>
Total		\$49.3

<u>Rebate (\$2,000 Supplemental)</u>	<u>Number</u>	<u>Amount¹</u>
Base (\$175)	76,300	\$13.4
Supplemental (up to \$2,000)	27,800	<u>55.6</u>
Total		\$69.0

¹Millions of dollars.

Source: 2017 American Community Survey 1- Year Public Use Microdata Survey (PUMS), U.S. Census Bureau. Computations by the IFO.

If all newly eligible homeowners received a \$175 rebate, then there would be 152,500 new base rebates, worth \$26.7 million. However, survey data for 2017 suggest that there were an estimated 470,000 eligible homeowners with \$35,000 or less in income and a householder age 65 or over.³ These homeowners would have been eligible for at least the base rebate based on income and age, but PTRR data suggest that approximately 60 percent of those homeowners filed.

For the purpose of the analysis, the following assumptions were made:

- For the \$1,500 supplemental, the analysis assumes that 68,600 (45 percent) of homeowners newly eligible for at least a base rebate will file (\$12.0 million). Moreover, 29,300 homeowners would be newly eligible for the supplemental rebate, and the analysis assumes that 24,900 (85 percent) would file (\$37.3 million). The overall utilization rate for all new filers is then a weighted average of homeowners that receive a base rebate only (35 percent) and homeowners that also receive a supplemental rebate (85 percent).
- For the \$2,000 supplemental, the analysis assumes that 76,300 (50 percent) of homeowners newly eligible for at least a base rebate will file (\$13.4 million). Moreover, 29,300 homeowners would be newly eligible for the supplemental rebate, and the analysis assumes that 27,800 (95 percent) would file (\$55.6 million). The overall utilization rate for all new filers is then a weighted average of

³ Source: the 2017 American Community Survey 1-Year Public Use Microdata Survey (PUMS), U.S. Census Bureau. For computations that use ACS data, all tabulations reflect the imputation of retirement income (pensions and IRA withdrawals) by the IFO to households that do and do not report the receipt of such income during the year. Multiple studies have found that respondents underreport retirement income in the ACS and Current Population Survey (CPS). See Bee, Adam and Joshua Mitchell, "Do Older Americans Have More Income Than We Think?" U.S. Census Bureau, SESHD Working Paper #2017-39 (July 2017) and O'Hara, Amy, Adam Bee and Joshua Mitchell, "Preliminary Research for Replacing or Supplementing the Income Question on the American Community Survey with Administrative Records," U.S. Census Bureau: Social, Economics and Housing Statistics Division, memo to ACS Research Evaluation and Advisory Group (March 2016).

homeowners that receive a base rebate only (40 percent) and homeowners that also receive a supplemental rebate (95 percent).

Table 2 details the impact on the second group of affected homeowners under the \$1,500 supplemental rebate proposal. This group includes households with incomes of \$35,000 or less that are already eligible for rebates under the current program. There are three subgroups in this income range: (1) filers that received a supplemental rebate but will now receive a larger one, (2) filers that received a base rebate but were ineligible for a supplemental rebate due to the income or tax burden thresholds, but will now receive a supplemental rebate and (3) a new group of homeowners that previously did not file for any type of rebate, but will now be incentivized to file due to the larger supplemental rebate. These filers receive both a base and supplemental rebate.

Current Filers: New or Increased Supplemental			
<u>Household Income</u>	<u>Number Affected</u>	<u>Dollar Amount¹</u>	<u>Average Increase</u>
\$0 - \$8,000	34,430	\$20.4	\$591
8,001 - 15,000	63,613	\$67.9	\$1,067
15,001 - 18,000	21,482	\$28.1	\$1,307
18,001 - 30,000	59,685	\$79.8	\$1,338
30,001 - 35,000	<u>13,803</u>	<u>\$19.3</u>	<u>\$1,400</u>
Subtotal	193,013	\$215.5	\$1,116
New Filers Previously Eligible			
Base Rebate	124,400	\$40.4	\$325
Supplemental Rebate	<u>same</u>	<u>\$166.2</u>	<u>\$1,336</u>
Subtotal	124,400	\$206.6	\$1,661
Total	317,413	\$422.1	\$1,330

¹Millions of dollars.

The proposed expansion would impact 193,013 current filers with income of \$35,000 or less. This figure includes (1) homeowners that are newly eligible for a supplemental rebate and (2) homeowners that would receive a higher supplemental rebate. Among the total impacted, 70,756 homeowners would receive new rebates. These homeowners were previously ineligible because they didn't meet the household income or property tax burden requirement. When combined with currently eligible homeowners that receive an increase in their supplemental rebate, total rebates increase by \$215.5 million. The average increase in supplemental rebates for this group of homeowners is \$1,116.

This analysis assumes that the utilization rate for senior homeowners with household income below \$35,000 increases from 60 percent to 85 percent, and the larger supplemental rebate incentivizes 124,400 new filers. The new group of filers will be eligible for the base and supplemental rebates, increasing rebates by an estimated \$206.6 million.

Table 3 displays the same data, but for the version of the proposal that increases the supplemental rebate to \$2,000. The combination of currently eligible homeowners that receive an increase in their supplemental rebate and newly eligible homeowners increases total rebates by \$271.9 million. The average increase in supplemental rebates for this group of homeowners is \$1,409. The analysis for this version assumes that the utilization rate for homeowners with household income below \$35,000 increases from 60 percent to 95 percent, and the larger supplemental rebate incentivizes 171,400 new filers. The new group of filers will be eligible for the base and supplemental rebates, increasing rebates by an estimated \$345.2 million.

Current Filers: New or Increased Supplemental			
<u>Household Income</u>	<u>Number Affected</u>	<u>Dollar Amount¹</u>	<u>Average Increase</u>
\$0 - \$8,000	34,430	\$24.1	\$699
8,001 - 15,000	63,613	\$81.2	\$1,276
15,001 - 18,000	21,482	\$36.0	\$1,674
18,001 - 30,000	59,685	\$105.6	\$1,770
30,001 - 35,000	<u>13,803</u>	<u>\$25.1</u>	<u>\$1,818</u>
Subtotal	193,013	\$271.9	\$1,409
New Filers Previously Eligible			
Base Rebate	171,400	\$56.4	\$329
Supplemental Rebate	<u>same</u>	<u>\$288.8</u>	<u>\$1,685</u>
Subtotal	171,400	\$345.2	\$2,014
Total	364,413	\$617.1	\$1,693

¹Millions of dollars.

Under the proposal, the increase in rebates provided would be funded by current Act 1 allocations that are distributed to school districts. The table that follows provides the estimated reduction in Act 1 allocations for each school district necessary to fund the \$1,500 version of the proposal. The estimated impact was calculated by pro-rating the school districts' allocations down by the ratio of total funds necessary to total current Act 1 allocations. Specifically, each school district's allocation was reduced by 76.0 percent (\$471.4 million / \$620.5 million).⁴ Due to the funds necessary for the \$2,000 version of the proposal being greater than total Act 1 allocations, no impact is shown for that scenario. That version would require all Act 1 allocations plus an additional \$66 million to fund the proposal.

⁴ Based on FY 2019-20 Act 1 allocations for all 500 school districts, including Philadelphia. Source: Pennsylvania Department of Education.

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If you have any further questions regarding this analysis, please do not hesitate to contact me (717-230-8293). Per the policy of the IFO, this letter will be posted to the office website three business days after transmittal to your office.

Sincerely,

A handwritten signature in blue ink that reads "Matthew J. Knittel". The signature is written in a cursive style with a large initial 'M' and 'K'.

Matthew Knittel
Director

Impact on School Districts' Act 1 Allocations

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Abington	\$817,011	-\$621,000
Abington Heights	5,431,997	-4,127,000
Albert Gallatin Area	820,472	-623,000
Aliquippa	749,201	-569,000
Allegheny Valley	396,402	-301,000
Allegheny-Clarion Valley	279,836	-213,000
Allentown City	9,640,449	-7,324,000
Altoona Area	1,844,972	-1,402,000
Ambridge Area	1,053,274	-800,000
Annville-Cleona	261,670	-199,000
Antietam	456,532	-347,000
Apollo-Ridge	879,098	-668,000
Armstrong	3,587,758	-2,726,000
Athens Area	928,017	-705,000
Austin Area	132,410	-101,000
Avella Area	251,683	-191,000
Avon Grove	2,673,557	-2,031,000
Avonworth	246,501	-187,000
Bald Eagle Area	731,874	-556,000
Baldwin-Whitehall	1,661,998	-1,263,000
Bangor Area	1,719,507	-1,306,000
Beaver Area	430,124	-327,000
Bedford Area	651,747	-495,000
Belle Vernon Area	943,482	-717,000
Bellefonte Area	1,174,162	-892,000
Bellwood-Antis	360,211	-274,000
Bensalem Township	2,270,418	-1,725,000
Benton Area	350,494	-266,000
Bentworth	399,197	-303,000
Berlin Brothersvalley	213,813	-162,000
Bermudian Springs	611,546	-465,000
Berwick Area	1,095,778	-832,000
Bethel Park	1,700,138	-1,292,000
Bethlehem Area	4,752,634	-3,611,000
Bethlehem-Center	465,520	-354,000
Big Beaver Falls Area	995,358	-756,000
Big Spring	770,685	-585,000
Blackhawk	861,627	-655,000
Blacklick Valley	169,184	-129,000
Blairsville-Saltsburg	1,133,829	-861,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Bloomsburg Area	489,380	-372,000
Blue Mountain	766,276	-582,000
Blue Ridge	732,344	-556,000
Boyertown Area	1,763,688	-1,340,000
Bradford Area	1,522,230	-1,156,000
Brandywine Heights Area	788,012	-599,000
Brentwood Borough	624,738	-475,000
Bristol Borough	497,333	-378,000
Bristol Township	3,390,813	-2,576,000
Brockway Area	351,915	-267,000
Brookville Area	713,761	-542,000
Brownsville Area	335,346	-255,000
Bryn Athyn	16,501	-13,000
Burgettstown Area	532,637	-405,000
Burrell	701,627	-533,000
Butler Area	1,958,720	-1,488,000
California Area	407,101	-309,000
Cambria Heights	506,847	-385,000
Cameron County	432,193	-328,000
Camp Hill	262,655	-200,000
Canon-McMillan	926,253	-704,000
Canton Area	298,538	-227,000
Carbondale Area	625,436	-475,000
Carlisle Area	1,109,629	-843,000
Carlynton	558,047	-424,000
Carmichaels Area	430,607	-327,000
Catasauqua Area	681,750	-518,000
Centennial	2,057,637	-1,563,000
Central Bucks	6,217,942	-4,724,000
Central Cambria	389,809	-296,000
Central Columbia	354,348	-269,000
Central Dauphin	2,600,194	-1,975,000
Central Fulton	384,838	-292,000
Central Greene	920,825	-700,000
Central Valley	841,617	-639,000
Central York	1,065,167	-809,000
Chambersburg Area	1,347,166	-1,023,000
Charleroi	643,846	-489,000
Chartiers Valley	908,684	-690,000
Chartiers-Houston	312,540	-237,000
Cheltenham Township	3,523,496	-2,677,000
Chester-Upland	2,753,056	-2,092,000
<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Chestnut Ridge	452,387	-344,000
Chichester	1,797,772	-1,366,000
Clairton City	466,844	-355,000
Clarion Area	209,943	-159,000
Clarion-Limestone Area	330,404	-251,000
Claysburg-Kimmel	340,825	-259,000
Clearfield Area	861,332	-654,000
Coatesville Area	3,929,789	-2,985,000
Cocalico	1,107,394	-841,000
Colonial	3,205,110	-2,435,000
Columbia Borough	635,884	-483,000
Commodore Perry	180,347	-137,000
Conemaugh Township Area	271,008	-206,000
Conemaugh Valley	272,167	-207,000
Conestoga Valley	708,652	-538,000
Conewago Valley	914,773	-695,000
Conneaut	971,703	-738,000
Connellsville Area	1,462,894	-1,111,000
Conrad Weiser Area	1,021,152	-776,000
Cornell	254,755	-194,000
Cornwall-Lebanon	1,264,905	-961,000
Corry Area	526,707	-400,000
Coudersport Area	251,590	-191,000
Council Rock	5,580,277	-4,239,000
Cranberry Area	588,298	-447,000
Crawford Central	1,453,814	-1,104,000
Crestwood	420,998	-320,000
Cumberland Valley	938,430	-713,000
Curwensville Area	352,093	-267,000
Dallas	325,556	-247,000
Dallastown Area	1,390,017	-1,056,000
Daniel Boone Area	1,207,341	-917,000
Danville Area	555,506	-422,000
Deer Lakes	931,820	-708,000
Delaware Valley	2,987,914	-2,270,000
Derry Area	969,501	-737,000
Derry Township	666,867	-507,000
Donegal	667,047	-507,000
Dover Area	1,276,384	-970,000
Downingtown Area	3,954,207	-3,004,000
Dubois Area	1,865,045	-1,417,000
Dunmore	336,146	-255,000
Duquesne City	367,456	-279,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
East Allegheny	960,519	-730,000
East Lycoming	533,140	-405,000
East Penn	1,835,681	-1,395,000
East Pennsboro Area	678,347	-515,000
East Stroudsburg Area	4,347,524	-3,303,000
Eastern Lancaster County	447,169	-340,000
Eastern Lebanon County	465,879	-354,000
Eastern York	733,017	-557,000
Easton Area	3,303,915	-2,510,000
Elizabeth Forward	1,299,153	-987,000
Elizabethtown Area	599,402	-455,000
Elk Lake	340,251	-258,000
Ellwood City Area	690,209	-524,000
Ephrata Area	1,024,135	-778,000
Erie City	5,926,637	-4,503,000
Everett Area	587,767	-447,000
Exeter Township	1,365,452	-1,037,000
Fairfield Area	460,189	-350,000
Fairview	264,669	-201,000
Fannett-Metal	111,099	-84,000
Farrell Area	265,872	-202,000
Ferndale Area	303,399	-230,000
Fleetwood Area	1,126,690	-856,000
Forbes Road	172,339	-131,000
Forest Area	233,416	-177,000
Forest City Regional	374,485	-284,000
Forest Hills	824,641	-626,000
Fort Cherry	449,786	-342,000
Fort LeBoeuf	712,763	-541,000
Fox Chapel Area	1,471,950	-1,118,000
Franklin Area	934,505	-710,000
Franklin Regional	841,512	-639,000
Frazier	278,967	-212,000
Freedom Area	500,118	-380,000
Freeport Area	706,426	-537,000
Galeton Area	177,133	-135,000
Garnet Valley	1,467,473	-1,115,000
Gateway	1,458,878	-1,108,000
General McLane	518,708	-394,000
Gettysburg Area	1,109,243	-843,000
Girard	735,412	-559,000
Glendale	311,713	-237,000
Governor Mifflin	869,728	-661,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Great Valley	1,024,089	-778,000
Greater Johnstown	1,366,010	-1,038,000
Greater Latrobe	753,932	-573,000
Greater Nanticoke Area	705,525	-536,000
Greencastle-Antrim	630,671	-479,000
Greensburg Salem	830,285	-631,000
Greenville Area	537,628	-408,000
Greenwood	205,590	-156,000
Grove City Area	501,881	-381,000
Halifax Area	432,697	-329,000
Hamburg Area	830,861	-631,000
Hampton Township	858,364	-652,000
Hanover Area	888,231	-675,000
Hanover Public	575,252	-437,000
Harbor Creek	458,236	-348,000
Harmony Area	80,712	-61,000
Harrisburg City	2,771,635	-2,106,000
Hatboro-Horsham	2,450,796	-1,862,000
Haverford Township	2,103,839	-1,598,000
Hazleton Area	2,699,552	-2,051,000
Hempfield	1,261,057	-958,000
Hempfield Area	1,627,889	-1,237,000
Hermitage	463,060	-352,000
Highlands	1,296,092	-985,000
Holidaysburg Area	567,949	-431,000
Homer-Center	393,589	-299,000
Hopewell Area	1,150,839	-874,000
Huntingdon Area	671,389	-510,000
Indiana Area	1,032,021	-784,000
Interboro	2,021,167	-1,535,000
Iroquois	622,880	-473,000
Jamestown Area	276,228	-210,000
Jeannette City	628,534	-478,000
Jefferson-Morgan	435,260	-331,000
Jenkintown	582,495	-443,000
Jersey Shore Area	1,146,711	-871,000
Jim Thorpe Area	725,876	-551,000
Johnsonburg Area	283,819	-216,000
Juniata County	520,814	-396,000
Juniata Valley	210,042	-160,000
Kane Area	339,472	-258,000
Karns City Area	593,777	-451,000
Kennett Consolidated	1,456,490	-1,107,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Keystone	2,157,317	-1,639,000
Keystone Central	848,692	-645,000
Keystone Oaks	279,554	-212,000
Kiski Area	1,166,847	-886,000
Kutztown Area	611,226	-464,000
Lackawanna Trail	531,491	-404,000
Lakeland	339,819	-258,000
Lake-Lehman	465,682	-354,000
Lakeview	363,756	-276,000
Lampeter-Strasburg	634,517	-482,000
Lancaster	4,988,746	-3,790,000
Laurel	1,015,460	-771,000
Laurel Highlands	365,816	-278,000
Lebanon	1,767,512	-1,343,000
Leechburg Area	446,670	-339,000
Lehighton Area	1,193,039	-906,000
Lewisburg Area	518,375	-394,000
Ligonier Valley	323,802	-246,000
Line Mountain	343,036	-261,000
Littlestown Area	896,576	-681,000
Lower Dauphin	1,348,950	-1,025,000
Lower Merion	3,473,584	-2,639,000
Lower Moreland Township	1,527,794	-1,161,000
Loyalsock Township	393,635	-299,000
Mahanoy Area	460,143	-350,000
Manheim Central	831,850	-632,000
Manheim Township	1,115,572	-848,000
Marion Center Area	598,909	-455,000
Marple Newtown	1,229,723	-934,000
Mars Area	335,747	-255,000
McGuffey	873,191	-663,000
McKeesport Area	2,438,717	-1,853,000
Mechanicsburg Area	883,622	-671,000
Mercer Area	406,190	-309,000
Methacton	2,051,094	-1,558,000
Meyersdale Area	210,650	-160,000
Mid Valley	261,979	-199,000
Middletown Area	923,620	-702,000
Midd-West	792,982	-602,000
Midland Borough	88,669	-67,000
Mifflin County	1,920,849	-1,459,000
Mifflinburg Area	570,345	-433,000
Millcreek Township	936,949	-712,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Millersburg Area	251,002	-191,000
Millville Area	283,795	-216,000
Milton Area	615,374	-468,000
Minersville Area	355,719	-270,000
Mohawk Area	482,963	-367,000
Monessen City	527,522	-401,000
Moniteau	604,705	-459,000
Montgomery Area	318,754	-242,000
Montour	925,542	-703,000
Montoursville Area	511,730	-389,000
Montrose Area	1,098,641	-835,000
Moon Area	955,851	-726,000
Morrisville Borough	386,657	-294,000
Moshannon Valley	326,106	-248,000
Mount Carmel Area	222,889	-169,000
Mount Pleasant Area	834,891	-634,000
Mount Union Area	238,263	-181,000
Mountain View	523,057	-397,000
Mt Lebanon	1,708,020	-1,298,000
Muhlenberg	1,202,375	-913,000
Muncy	330,986	-251,000
Nazareth Area	1,597,366	-1,214,000
Neshaminy	3,591,121	-2,728,000
Neshannock Township	197,309	-150,000
New Brighton Area	671,457	-510,000
New Castle Area	1,184,747	-900,000
New Hope-Solebury	789,612	-600,000
New Kensington-Arnold	1,281,061	-973,000
Newport	423,268	-322,000
Norristown Area	2,837,192	-2,155,000
North Allegheny	2,219,280	-1,686,000
North Clarion County	135,691	-103,000
North East	558,164	-424,000
North Hills	1,431,555	-1,088,000
North Penn	5,210,934	-3,959,000
North Pocono	1,197,098	-909,000
North Schuylkill	419,331	-319,000
North Star	383,881	-292,000
Northampton Area	1,470,641	-1,117,000
Northeast Bradford	99,292	-75,000
Northeastern York	1,284,368	-976,000
Northern Bedford County	323,998	-246,000
Northern Cambria	314,073	-239,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Northern Lebanon	647,187	-492,000
Northern Lehigh	951,346	-723,000
Northern Potter	235,455	-179,000
Northern Tioga	476,826	-362,000
Northern York County	723,583	-550,000
Northgate	697,574	-530,000
Northwest Area	487,528	-370,000
Northwestern	672,244	-511,000
Northwestern Lehigh	393,830	-299,000
Norwin	955,588	-726,000
Octorara Area	1,127,552	-857,000
Oil City Area	1,065,033	-809,000
Old Forge	225,356	-171,000
Oley Valley	635,641	-483,000
Oswayo Valley	134,038	-102,000
Otto-Eldred	188,665	-143,000
Owen J Roberts	1,525,308	-1,159,000
Oxford Area	1,571,525	-1,194,000
Palisades	911,953	-693,000
Palmerton Area	748,738	-569,000
Palmyra Area	346,430	-263,000
Panther Valley	738,234	-561,000
Parkland	1,786,305	-1,357,000
Pen Argyl Area	696,045	-529,000
Penn Cambria	452,624	-344,000
Penn Hills	2,359,561	-1,793,000
Penn Manor	1,299,546	-987,000
Penncrest	1,272,514	-967,000
Penn-Delco	1,376,409	-1,046,000
Pennridge	2,490,382	-1,892,000
Penns Manor Area	274,167	-208,000
Penns Valley Area	561,129	-426,000
Pennsbury	4,157,586	-3,159,000
Penn-Trafford	1,045,894	-795,000
Pequea Valley	375,255	-285,000
Perkiomen Valley	2,044,730	-1,553,000
Peters Township	728,324	-553,000
Philadelphia City	86,275,092	-65,544,000
Philipsburg-Osceola Area	781,115	-593,000
Phoenixville Area	1,381,316	-1,049,000
Pine Grove Area	580,571	-441,000
Pine-Richland	1,246,004	-947,000
Pittsburgh	15,578,030	-11,835,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Pittston Area	843,571	-641,000
Pleasant Valley	4,072,435	-3,094,000
Plum Borough	1,653,681	-1,256,000
Pocono Mountain	6,206,836	-4,715,000
Port Allegany	324,837	-247,000
Portage Area	335,435	-255,000
Pottsgrove	1,543,076	-1,172,000
Pottstown	1,619,578	-1,230,000
Pottsville Area	703,944	-535,000
Punxsutawney Area	1,117,745	-849,000
Purchase Line	283,396	-215,000
Quaker Valley	670,186	-509,000
Quakertown Community	2,096,276	-1,593,000
Radnor Township	1,453,102	-1,104,000
Reading	3,676,980	-2,793,000
Red Lion Area	1,898,082	-1,442,000
Redbank Valley	250,293	-190,000
Reynolds	494,430	-376,000
Richland	230,027	-175,000
Ridgway Area	352,364	-268,000
Ridley	2,068,232	-1,571,000
Ringgold	1,219,595	-927,000
Riverside	798,304	-606,000
Riverside Beaver County	463,591	-352,000
Riverview	357,042	-271,000
Rochester Area	485,746	-369,000
Rockwood Area	232,992	-177,000
Rose Tree Media	1,633,099	-1,241,000
Saint Clair Area	148,055	-112,000
Saint Marys Area	348,321	-265,000
Salisbury Township	509,041	-387,000
Salisbury-Elk Lick	123,004	-93,000
Saucon Valley	931,104	-707,000
Sayre Area	586,826	-446,000
Schuylkill Haven Area	470,592	-358,000
Schuylkill Valley	591,387	-449,000
Scranton	4,370,540	-3,320,000
Selinsgrove Area	668,238	-508,000
Seneca Valley	1,221,734	-928,000
Shade-Central City	194,856	-148,000
Shaler Area	2,040,755	-1,550,000
Shamokin Area	351,639	-267,000
Shanksville-Stonycreek	172,440	-131,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Sharon City	753,622	-573,000
Sharpsville Area	450,643	-342,000
Shenandoah Valley	312,342	-237,000
Shenango Area	459,468	-349,000
Shikellamy	897,090	-682,000
Shippensburg Area	922,458	-701,000
Slippery Rock Area	655,609	-498,000
Smethport Area	315,793	-240,000
Solanco	548,986	-417,000
Somerset Area	656,417	-499,000
Souderton Area	2,251,653	-1,711,000
South Allegheny	759,396	-577,000
South Butler County	595,228	-452,000
South Eastern	994,165	-755,000
South Fayette Township	665,724	-506,000
South Middleton	539,019	-409,000
South Park	869,628	-661,000
South Side Area	362,980	-276,000
South Western	1,118,575	-850,000
South Williamsport Area	560,963	-426,000
Southeast Delco	2,168,675	-1,648,000
Southeastern Greene	374,256	-284,000
Southern Columbia Area	292,263	-222,000
Southern Fulton	289,361	-220,000
Southern Huntingdon County	286,594	-218,000
Southern Lehigh	670,538	-509,000
Southern Tioga	656,796	-499,000
Southern York County	1,059,590	-805,000
Southmoreland	938,244	-713,000
Spring Cove	382,023	-290,000
Spring Grove Area	998,525	-759,000
Springfield	1,219,159	-926,000
Springfield Township	1,938,400	-1,473,000
Spring-Ford Area	2,469,571	-1,876,000
State College Area	1,423,580	-1,082,000
Steel Valley	968,651	-736,000
Steelton-Highspire	395,600	-301,000
Sto-Rox	852,413	-648,000
Stroudsburg Area	2,665,205	-2,025,000
Sullivan County	207,854	-158,000
Susquehanna Community	398,300	-303,000
Susquehanna Township	455,576	-346,000
Susquenita	755,777	-574,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
Tamaqua Area	700,060	-532,000
Titusville Area	489,559	-372,000
Towanda Area	751,524	-571,000
Tredyffrin-Easttown	2,099,793	-1,595,000
Trinity Area	1,287,525	-978,000
Tri-Valley	241,617	-184,000
Troy Area	341,767	-260,000
Tulpehocken Area	645,838	-491,000
Tunkhannock Area	1,148,218	-872,000
Turkeyfoot Valley Area	101,361	-77,000
Tuscarora	630,539	-479,000
Tussey Mountain	340,239	-258,000
Twin Valley	1,030,574	-783,000
Tyrone Area	489,586	-372,000
Union	251,581	-191,000
Union Area	334,305	-254,000
Union City Area	140,825	-107,000
Uniontown Area	1,120,790	-851,000
Unionville-Chadds Ford	1,488,557	-1,131,000
United	445,842	-339,000
Upper Adams	815,544	-620,000
Upper Darby	5,142,065	-3,906,000
Upper Dauphin Area	418,626	-318,000
Upper Dublin	2,571,983	-1,954,000
Upper Merion Area	611,347	-464,000
Upper Moreland Township	1,331,378	-1,011,000
Upper Perkiomen	1,160,285	-881,000
Upper Saint Clair	1,390,394	-1,056,000
Valley Grove	342,379	-260,000
Valley View	895,041	-680,000
Wallenpaupack Area	1,357,376	-1,031,000
Wallingford-Swarthmore	1,838,020	-1,396,000
Warren County	2,736,359	-2,079,000
Warrior Run	399,328	-303,000
Warwick	930,737	-707,000
Washington	1,120,124	-851,000
Wattsburg Area	463,396	-352,000
Wayne Highlands	1,153,940	-877,000
Waynesboro Area	731,896	-556,000
Weatherly Area	363,852	-276,000
Wellsboro Area	378,233	-287,000
West Allegheny	1,137,712	-864,000
West Branch Area	282,753	-215,000

<u>School District</u>	<u>Current Allocation</u>	<u>Impact for \$1,500 Version</u>
West Chester Area	3,598,253	-2,734,000
West Greene	112,744	-86,000
West Jefferson Hills	1,117,000	-849,000
West Middlesex Area	401,138	-305,000
West Mifflin Area	1,463,938	-1,112,000
West Perry	739,927	-562,000
West Shore	1,297,233	-986,000
West York Area	1,063,906	-808,000
Western Beaver County	293,370	-223,000
Western Wayne	876,890	-666,000
Westmont Hilltop	309,285	-235,000
Whitehall-Coplay	1,183,996	-899,000
Wilkes-Barre Area	2,885,479	-2,192,000
Wilkesburg Borough	805,084	-612,000
William Penn	3,404,130	-2,586,000
Williams Valley	335,230	-255,000
Williamsburg Community	204,145	-155,000
Williamsport Area	2,438,497	-1,853,000
Wilmington Area	379,148	-288,000
Wilson	982,587	-746,000
Wilson Area	1,390,951	-1,057,000
Windber Area	277,791	-211,000
Wissahickon	3,298,379	-2,506,000
Woodland Hills	2,212,438	-1,681,000
Wyalusing Area	298,849	-227,000
Wyoming Area	468,381	-356,000
Wyoming Valley West	1,566,358	-1,190,000
Wyomissing Area	492,150	-374,000
York City	2,900,523	-2,204,000
York Suburban	664,362	-505,000
Yough	768,337	-584,000

Source: Pennsylvania Department of Education. Computations by the IFO.