

Remarks of Timothy J. Shrom, PRSBA

Business Manager for Solanco School District

House Bill 1788

October 22, 2009

Good morning. I am Tim Shrom, Business Manager for Solanco School District. My district is located in Southern Lancaster County and serves approximately 4,000 students within our 180 square mile geographical area. I am pleased to have the opportunity to present information on the impact Act 319 has on our school district specifically, and on many rural schools in general.

Public policy to protect and help save farms and open space is often debated from many view points; however, generally it is a given that most reasonable people view such policies as a positive. That said, in most rural areas and including my district, most people do not understand the fiscal impact of some of those policies. To this day, many farmers and Act 319 participants assume there is some big state pot of money which funds their significant tax reductions. In reality, the funds come from a tax shift to their next door neighbor and all district tax payers not eligible for Act 319 reductions. The current state, county, and municipal regulatory environment places the largest financial burden of this policy onto the local rural districts and municipalities which they intend to protect. The cost burden for that policy is particularly onerous for low income

and fixed income homeowners, whom absorb the tax shift within the political subdivision's borders. The range of examples within my own district is repeated state-wide reflecting the anomalies and unintended consequences from a one-size-fits-all policy. Significant tax reductions are provided to very wealthy and healthy farm operations as well as those who are struggling to make ends meet. Those same reductions are afforded to many mini-farmette property owners, including many with substantial financial resources, while the retired fixed income seniors in the brick rancher across the street pay more to fund that reduction. Zoning rules and provisions for parcels which are ten acres or greater serve to exacerbate and erode the true intent of the Act as we strive to preserve our agricultural heritage.

Act 319 exemptions are the equivalent of a tax shift from one taxpayer to another. In Lancaster county and state-wide, Act 72 / Act 1 tax shift voter referendums were soundly defeated at the polls. It is highly probable that an Act 319 tax shift (if it was to be voted on by the general public) would fail as well, so it is understood that such public policy, if deemed important, would be legislated and mandated as it has been. No state funds were allocated to districts to pay for this public policy.

It follows that the Act 319 tax shift hits disproportionately those populations within a "clean and green" rural / farm area more significantly than city or suburban areas. Without a doubt, these rural areas have a lower population count (density) over which to spread this cost shift. Additionally, as a general rule rural areas have a lower per capita income, and they do not have the commercial or professional services tax base found in the suburban strip malls or urban settings. Soianco School District's income levels rank

third in the county right behind Lancaster City and Columbia Borough. Smaller population and lower per capita income result in both a higher per parcel cost shift, as well as an increased likelihood that the local municipality will be unable to cover the entire shift burden. This serves to depress the tax rate as the populations' ability to pay within that district / municipality is encumbered with a large intra tax base shift before any actual levy takes place. In the real world where district revenues and expenditures must match, expenditure levels are a direct correlation to the ability to raise revenue.

Currently, Solanco School District has the ***lowest property tax rate*** in Lancaster County which serves the public policy of helping and preserving open space and operating farms. Of course, contradictory to Solanco's efforts is the education funding formula enacted in 2008. It uses a flawed measure of tax effort and, as a result, penalizes Solanco (and rural districts like Solanco) for perceived low tax rates (i.e. Equalized Mill (EM) Penalty).

While tax records indicate otherwise, the Solanco tax base includes very few commercial properties which in turn means the property tax burden falls directly on residential property and the farms themselves (which is where the farmer lives). In essence, 90% of our tax bills are paid by a person, not an entity. Currently, county tax records indicate that Solanco is second only to Conestoga Valley SD in commercial base for taxes. In reality there is minimal commercial base and few professional services in Solanco as is true with most rural areas. This misclassification in the tax records in Lancaster County is due to classifying farms as commercial properties.

Ironically, this misclassification issue also served to reduce Solanco and rural schools' shares of property reduction funds (i.e. slot funds) as commercial property is a calculation "reduction" component of the state distribution formula. It is suffice to say that many variations exist between county assessment offices with regard to the administration and processes surrounding assessments in general and Act 319 processes specifically. Even the Act 319 valuation formula itself creates political and practicality issues for processing changes and the thresholds for those changes (See Exhibit IV).

Currently, Solanco SD has *the highest earned income tax* (EIT) rate (130% higher than all but one) in Lancaster County (Solanco's rate is 1.15% versus .50% for all others except Warwick). This serves to keep our property tax lower as those households with higher incomes pay a larger share of the district's tax mix. This tax mix was no accident and was purposefully implemented over time to assist the farming community and spread the tax burden. For example, a 130% EIT increase in more affluent school district's would generate enough funds for a significant reduction in their property tax rate, many perhaps even on par with Solanco's low property tax rate. Of course a major difference is that many of those districts generate more in EIT at .50% than Solanco does with a rate of 1.15%. As noted earlier, Solanco's personal income and EIT typically ranks third lowest in the county following Lancaster and Columbia School Districts. Solanco took all measures to spread its tax burden; realistically, there just are not that many people over which to spread it.

Solanco and many rural schools find themselves between conflicting state policies which provide a tax exemption for Act 319 parcels on one hand, while the education funding formula penalizes Solanco (and many rural districts) for “not taxing hard enough” (Commonly referred to as the Equalized Mill (EM) penalty). Solanco EIT tax rates are significantly higher than surrounding districts, but within our borders, we have lower income (comparatively) to tax. This is especially important within county comparisons (and even our two Chester county school district neighbors) because it is within that arena we compete for labor to provide the educational services required and mandated. Distribution of the state’s basic education subsidy inclusive of the EM penalty is made clear as one looks at several of the wealthiest districts in the county receiving percentage share of subsidy increases at significant levels above Solanco---- (see Exhibit V). Again, ironically, many rural schools including Solanco were rated high in need in Pennsylvania’s 2007 Costing-out Study, but many receive shares of new state funds within their county correspondingly inverse to that study.

Act 1 tax rate caps constrain the Solanco board to a percentage increase of the lowest millage in the county (e.g. a small number times a small number will yield in proportion) while concurrently the state basic education subsidy formula penalizes the district for not taxing hard enough.

Meanwhile in Solanco, our Clean and Green numbers continue to grow, and the district must continually strike a balance between shifting tax burden to others, increasing property tax rates on the entire community in general, and providing the best educational programs we can afford to serve our students and community. I will note as a given that Clean and Green as a mandated public policy was the right thing for this

Commonwealth to do. Additionally, I would argue too many local resources are being lost to benefit properties that the program was never intended to cover. However, the bottom line today remains that Act 319 presently only functions as an intra-local government tax shift, and that tax shift and burden falls disproportionately on the rural areas the policy intended to protect. In Pennsylvania, funding K-12 public education is and will remain for the foreseeable future a shared responsibility requiring both local and state revenue. HB 1788 serves the public good as it will offer some assistance to many rural districts which in turn will serve to lower the burden and pressure on tax rates in the very communities and farm land Act 319 intended to protect. HB 1788 simply asks for some assistance to improve Act 319 intent and impact, and to make this a shared commitment of local AND state resources.

Exhibit I – Data Set for Lancaster Act 319 and Exempt Properties

Exhibit II – Data Set for Lancaster County Act 319 analysis

Exhibit IIa – Visual Chart for Exhibit II

Exhibit III – Data Set for combining Act 319 exemptions with “regular” tax exempts.

Exhibit IIIa – Visual Chart for Exhibit III

Exhibit IV – Act 319 Dept. of Ag. Valuation formula

Exhibit V – Basic Funding for 2009-10 Lancaster County – The recent Commonwealth’s 2007 Costing-Out Study notes Solanco as having the “second” highest need (behind Lancaster City) within the county; yet, the basic education

subsidy share of the new monies flowing into the county place Solanco as second to the lowest.

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ACT 319 Property Values and Exempt Value

District	MARKET VALUE of Act 319 Properties	TAXABLE VALUE of Act 319 Properties	Total Act 319 Exemption	Current 08-09 Millage	Act 319 Exempt \$ Value at 08- 09 Millage rate (i.e. Tax Shift)	#Taxable	Total Taxable
Cocalico	\$ 181,611,900	\$ 80,885,100	\$ 100,726,800	0.018910	\$ 1,904,744	9041	\$ 1,450,619,300
Columbia Boro	\$ 400,800	\$ 190,000	\$ 210,800	0.023000	\$ 4,848	3790	\$ 358,886,100
Conestoga Valley	\$ 285,109,300	\$ 134,930,200	\$ 150,179,100	0.012849	\$ 1,949,428	11177	\$ 2,606,784,900
Donegal	\$ 145,391,100	\$ 63,542,500	\$ 81,848,600	0.018730	\$ 1,533,024	7718	\$ 1,114,301,200
E. Lancaster Cnty	\$ 451,295,200	\$ 207,659,100	\$ 243,636,100	0.012214	\$ 2,975,820	11168	\$ 1,993,767,200
Elizabethtown Area	\$ 184,983,900	\$ 74,412,000	\$ 110,571,900	0.010618	\$ 1,174,070	10067	\$ 1,576,937,400
Ephrata Area	\$ 153,165,000	\$ 70,629,200	\$ 82,535,800	0.018090	\$ 1,493,073	11781	\$ 1,784,306,200
Hempfield	\$ 113,372,900	\$ 51,925,500	\$ 61,447,400	0.018881	\$ 1,037,318	17085	\$ 3,529,715,700
Lampeter Strasburg	\$ 170,794,500	\$ 72,372,500	\$ 98,422,000	0.017330	\$ 1,705,653	7580	\$ 1,578,731,300
Lancaster	\$ 8,389,000	\$ 4,832,200	\$ 3,536,800	0.022470	\$ 79,472	22008	\$ 2,590,007,300
Manheim Central	\$ 354,680,800	\$ 154,470,300	\$ 200,210,500	0.015540	\$ 3,111,271	9652	\$ 1,543,638,400
Manheim Twp	\$ 37,661,400	\$ 16,106,700	\$ 21,554,700	0.015900	\$ 342,720	13642	\$ 2,996,804,900
Octorara	\$ 98,677,300	\$ 40,705,900	\$ 57,971,400	0.027370	\$ 1,586,677	1395	\$ 229,179,900
Penn Manor	\$ 377,390,700	\$ 158,287,700	\$ 219,103,000	0.015910	\$ 3,485,829	15331	\$ 2,282,817,600
Pequea Valley	\$ 426,260,800	\$ 186,228,100	\$ 240,032,700	0.015760	\$ 3,782,915	6777	\$ 1,175,946,000
Solanco	\$ 778,305,200	\$ 309,465,700	\$ 468,839,500	0.009838	\$ 4,518,581	11671	\$ 1,749,436,500
Warwick	\$ 135,281,200	\$ 57,616,700	\$ 77,664,500	0.013700	\$ 1,064,004	10916	\$ 1,899,612,100
Lancaster County	\$ 3,902,751,000	\$ 1,684,259,400	\$ 2,218,491,600	0.003416	\$ 7,578,367	180807	\$ 30,461,492,000

Source: Lancaster County Assessment office :

Act 319 Properties as of September 18, 2008

Total Taxable and Exempts as of Oct 1, 2008

Note: Octorara is for Lancaster County Portions only. Lanc Co totals exclude small portion for Conrad Wieser

District	#Exempt	Total Exempt	Total # Parcels	Total Assessment
Cocalico	236	\$ 101,859,200	9277	\$ 1,552,478,500
Columbia Boro	136	\$ 46,023,200	3926	\$ 404,909,300
Conestoga Valley	274	\$ 211,127,200	11451	\$ 2,817,912,100
Donegal	307	\$ 97,589,400	8025	\$ 1,211,890,600
E. Lancaster Cnty	329	\$ 205,204,600	11497	\$ 2,198,971,800
Elizabethtown Area	309	\$ 211,646,000	10376	\$ 1,788,583,400
Ephrata Area	330	\$ 209,996,700	12111	\$ 1,994,304,900
Hempfield	374	\$ 291,937,800	17469	\$ 3,821,653,500
Lampeter Strasburg	189	\$ 117,935,700	7769	\$ 1,696,667,000
Lancaster	707	\$ 658,827,600	22713	\$ 3,246,834,900
Manheim Central	251	\$ 112,801,000	9903	\$ 1,656,439,400
Manheim Twp	264	\$ 313,395,900	13908	\$ 3,310,200,800
Octorara	67	\$ 12,436,400	1462	\$ 241,616,300
Penn Manor	460	\$ 241,406,000	15791	\$ 2,524,225,600
Pequea Valley	229	\$ 77,311,500	7006	\$ 1,253,257,500
Solanco	421	\$ 129,918,100	12092	\$ 1,879,354,600
Warwick	230	\$ 201,628,500	11146	\$ 2,101,240,600
Lancaster County	5113	\$ 3,239,048,800	185920	\$ 33,700,540,800

Source: Lancaster County Ass

Act 319 Properties as

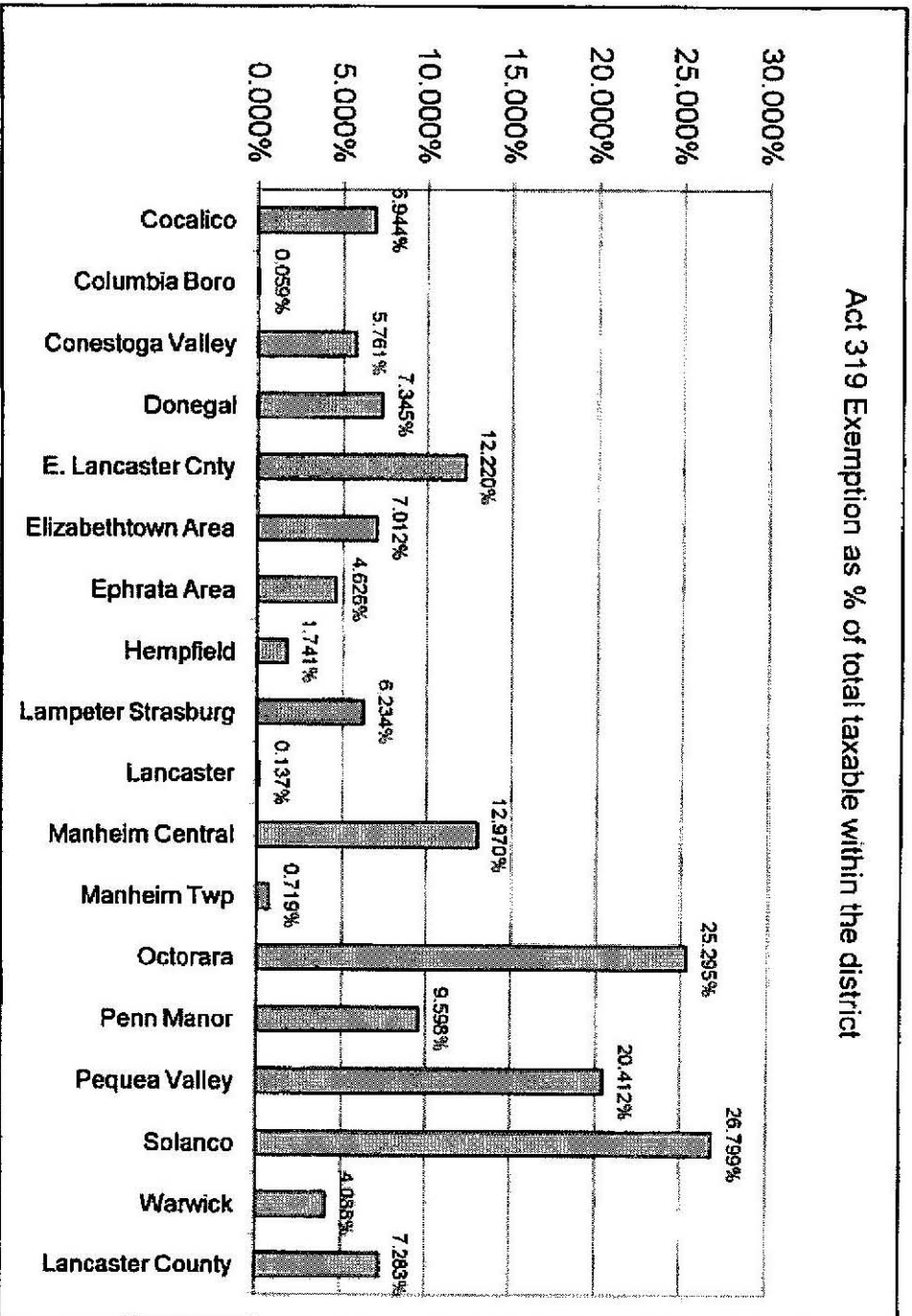
Total Taxable and Ex

Note: Octorara is for Lancaste

ACT 319 Property Values and Exempt Value

District	MARKET VALUE of Act 319 Properties	TAXABLE VALUE of Act 319 Properties	Total Act 319 Exemption	Current 08-09 Millage	Act 319 Exempt \$ Value at 08-09 Millage rate (i.e. Tax Shift)	Total Taxable	Act 319 Exemption as % of total taxable within the district	Rank
Cocalico	\$ 181,611,900	\$ 80,885,100	\$ 100,726,800	0.018910	\$ 1,904,744	\$ 1,450,619,300	6.944%	9
Columbia Boro	\$ 400,800	\$ 190,000	\$ 210,800	0.023000	\$ 4,848	\$ 358,886,100	0.059%	17
Conestoga Valley	\$ 285,109,300	\$ 134,930,200	\$ 150,179,100	0.012849	\$ 1,949,426	\$ 2,606,784,900	5.761%	11
Donegal	\$ 145,391,100	\$ 63,542,500	\$ 81,848,600	0.018730	\$ 1,533,024	\$ 1,114,301,200	7.345%	7
E. Lancaster Cnty	\$ 451,295,200	\$ 207,659,100	\$ 243,636,100	0.012214	\$ 2,975,820	\$ 1,993,767,200	12.220%	5
Elizabethtown Area	\$ 184,983,900	\$ 74,412,000	\$ 110,571,900	0.010618	\$ 1,174,070	\$ 1,576,937,400	7.012%	8
Ephrata Area	\$ 153,165,000	\$ 70,629,200	\$ 82,535,800	0.018090	\$ 1,493,073	\$ 1,784,306,200	4.626%	12
Hempfield	\$ 113,372,900	\$ 51,925,500	\$ 61,447,400	0.016881	\$ 1,037,318	\$ 3,529,715,700	1.741%	14
Lampeter Strasburg	\$ 170,794,500	\$ 72,372,500	\$ 98,422,000	0.017330	\$ 1,705,653	\$ 1,578,731,300	6.234%	10
Lancaster	\$ 8,369,000	\$ 4,832,200	\$ 3,536,800	0.022470	\$ 79,472	\$ 2,590,007,300	0.137%	16
Manheim Central	\$ 354,680,800	\$ 154,470,300	\$ 200,210,500	0.015540	\$ 3,111,271	\$ 1,543,638,400	12.970%	4
Manheim Twp	\$ 37,661,400	\$ 16,106,700	\$ 21,554,700	0.015900	\$ 342,720	\$ 2,996,804,900	0.719%	15
Octorara	\$ 98,677,300	\$ 40,705,900	\$ 57,971,400	0.027370	\$ 1,586,677	\$ 229,179,900	25.295%	2
Penn Manor	\$ 377,390,700	\$ 158,287,700	\$ 219,103,000	0.015910	\$ 3,485,929	\$ 2,282,817,600	9.598%	6
Pequea Valley	\$ 426,260,800	\$ 186,228,100	\$ 240,032,700	0.015760	\$ 3,782,915	\$ 1,175,946,000	20.412%	3
Solanco	\$ 778,305,200	\$ 309,465,700	\$ 468,839,500	0.009638	\$ 4,518,581	\$ 1,749,436,500	26.799%	1
Warwick	\$ 135,281,200	\$ 57,616,700	\$ 77,664,500	0.013700	\$ 1,064,004	\$ 1,899,612,100	4.088%	13
Lancaster County	\$ 3,902,751,000	\$ 1,684,259,400	\$ 2,218,491,600	0.003416	\$ 7,578,367	\$ 30,461,492,000	7.283%	N/A
Source: Lancaster County Assessment office :						Min	0.059%	
Act 319 Properties as of September 18, 2008						Max	26.799%	
Total Taxable and Exempts as of Oct 1, 2008						Range	26.741%	

Note: Octorara is for Lancaster County Portions only. Lanc Co totals exclude small portion for Conrad Wieser



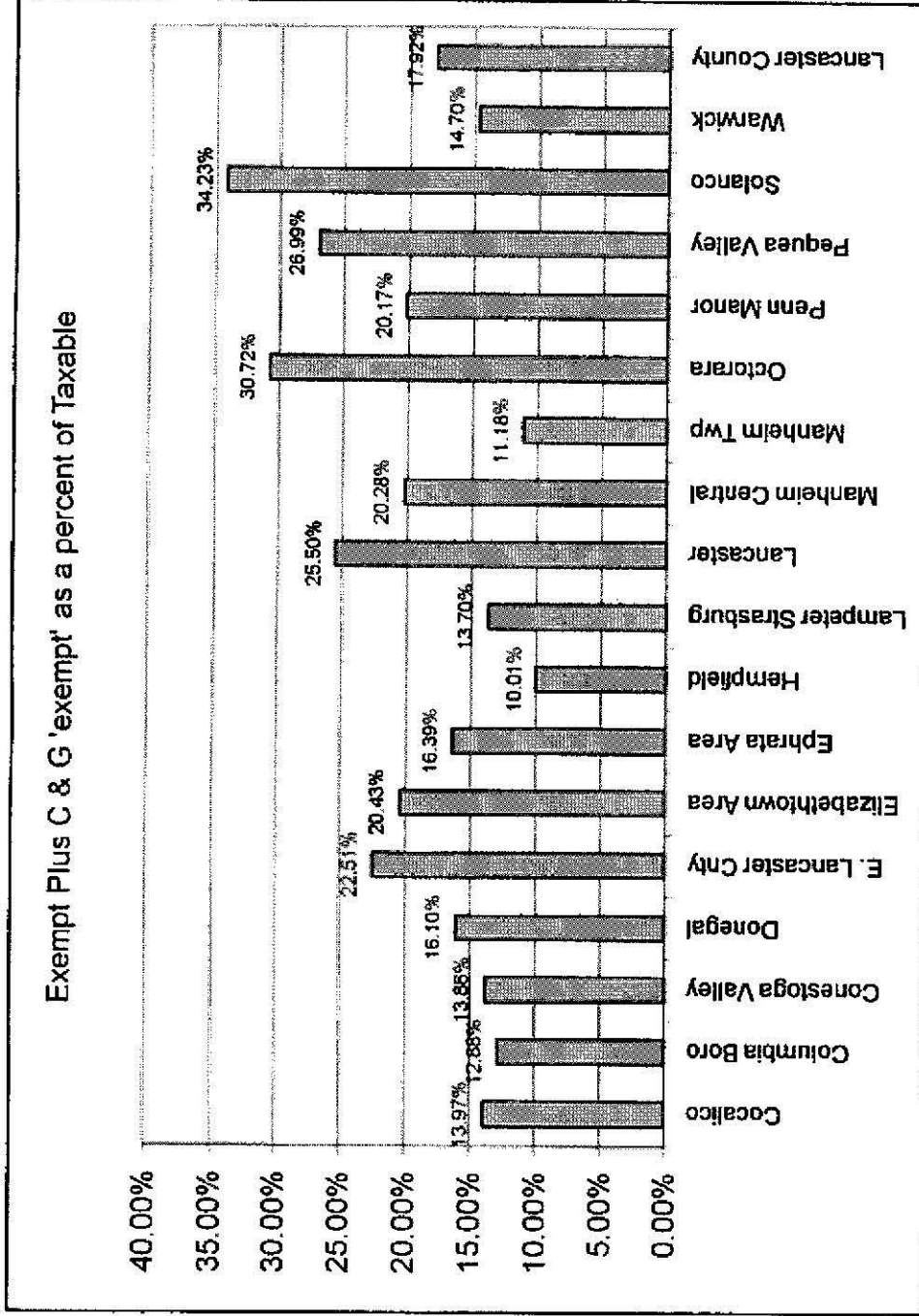
ACT 319 Property Values and Exempt Value

District	MARKET VALUE of Act 319 Properties	TAXABLE VALUE of Act 319 Properties	Total Act 319 Exemption	Current 08-09 Millage	Act 319 Exempt \$ Value at 08- 09 Millage rate (i.e. Tax Shift)	Total Taxable	Total Exempt (excludes Act 319)	Exempt Plus C & G 'exempt'	Exempt Plus C & G 'exempt' as a percent of Taxable	Rank	Total C & G plus Exempt as % of the county	Rank
Cocalico	\$ 181,611,900	\$ 80,885,100	\$ 100,726,800	0.018910	\$ 1,904,744	\$ 1,450,619,300	\$ 101,859,200	\$ 202,586,000	13.97%	12	3.71%	14
Columbia Boro	\$ 400,800	\$ 190,000	\$ 210,800	0.023000	\$ 4,848	\$ 358,886,100	\$ 46,023,200	\$ 46,234,000	12.88%	15	0.85%	17
Conestoga Valley	\$ 285,109,300	\$ 134,930,200	\$ 150,179,100	0.012849	\$ 1,949,428	\$ 2,608,784,900	\$ 211,127,200	\$ 381,306,300	13.86%	13	6.62%	5
Donegal	\$ 145,391,100	\$ 83,542,500	\$ 81,848,800	0.018730	\$ 1,533,024	\$ 1,114,301,200	\$ 97,589,400	\$ 179,438,000	16.10%	10	3.28%	15
E. Lancaster Cnty	\$ 451,285,200	\$ 207,659,100	\$ 243,636,100	0.012214	\$ 2,975,820	\$ 1,993,767,200	\$ 205,204,800	\$ 448,840,700	22.51%	5	8.22%	4
Elizabethtown Area	\$ 184,983,900	\$ 74,412,000	\$ 110,571,900	0.010618	\$ 1,174,070	\$ 1,576,937,400	\$ 211,646,000	\$ 322,217,900	20.43%	6	5.90%	8
Ephrata Area	\$ 153,165,000	\$ 70,629,200	\$ 82,535,800	0.018090	\$ 1,483,073	\$ 1,784,308,200	\$ 208,998,700	\$ 292,534,500	16.39%	9	5.36%	11
Hempfield	\$ 113,372,900	\$ 51,925,500	\$ 61,447,400	0.016881	\$ 1,037,318	\$ 3,629,715,700	\$ 291,937,800	\$ 353,385,200	10.01%	17	6.48%	6
Lampeter Strasburg	\$ 170,794,500	\$ 72,372,500	\$ 98,422,000	0.017330	\$ 1,705,853	\$ 1,578,731,300	\$ 117,935,700	\$ 216,357,700	13.70%	14	3.96%	13
Lancaster	\$ 8,369,000	\$ 4,832,200	\$ 3,538,800	0.022470	\$ 79,472	\$ 2,590,007,300	\$ 656,827,600	\$ 660,364,400	25.50%	4	12.10%	1
Manheim Central	\$ 354,680,800	\$ 154,470,300	\$ 200,210,500	0.015540	\$ 3,111,271	\$ 1,543,638,400	\$ 112,801,000	\$ 313,011,500	20.28%	7	5.74%	10
Manheim Twp	\$ 37,681,400	\$ 16,106,700	\$ 21,554,700	0.015900	\$ 342,720	\$ 2,896,804,900	\$ 313,395,900	\$ 334,850,600	11.18%	16	6.14%	7
Octorara	\$ 98,877,300	\$ 40,705,900	\$ 57,971,400	0.027370	\$ 1,588,677	\$ 229,179,900	\$ 12,436,400	\$ 70,407,800	30.72%	2	1.29%	16
Penn Manor	\$ 377,390,700	\$ 158,287,700	\$ 218,103,000	0.015910	\$ 3,485,829	\$ 2,282,817,800	\$ 241,408,000	\$ 460,511,000	20.17%	8	8.44%	3
Pequea Valley	\$ 428,260,800	\$ 188,228,100	\$ 240,032,700	0.015780	\$ 3,782,915	\$ 1,175,948,000	\$ 77,311,500	\$ 317,344,200	26.99%	3	5.61%	9
Solanco	\$ 778,305,200	\$ 309,485,700	\$ 468,839,500	0.009638	\$ 4,518,581	\$ 1,749,436,500	\$ 129,918,100	\$ 598,757,600	34.23%	1	10.97%	2
Warwick	\$ 135,281,200	\$ 57,616,700	\$ 77,664,500	0.013700	\$ 1,064,004	\$ 1,899,612,100	\$ 201,628,500	\$ 279,293,000	14.70%	11	5.12%	12
Lancaster County	\$3,902,751,000	\$1,684,259,400	\$2,218,491,600	0.003418	\$7,578,387	\$30,461,492,000	\$ 3,239,048,800	\$ 5,457,540,400	17.92%	N/A	100.00%	N/A
									Min	10.01%	0.85%	
									Max	34.23%	12.10%	
									Range	24.21%	11.25%	

Source: Lancaster County Assessment office :
Act 319 Properties as of September 18, 2008
Total Taxable and Exempts as of Oct 1, 2008

Note: Octorara is for Lancaster County Portions only. Lanc Co totals exclude small portion for Conrad Wieser

Solanco (as of Jan 1 09)	\$788,942,000	\$314,442,000	\$474,500,000
Change from Sept 08	\$10,636,800	\$4,976,300	\$5,660,500
	1.348%	1.583%	1.193%



**Act 319 Department of Agriculture Formula
for the valuation of farm land.**

$$V = [(N / GR) * (VCR) * (PRI)] / r$$

Where:

V = Use Value

**(N / GR) = 5 year rolling average of state crop profit margin
for corn production. (Prepared by Penn State)**

**(VCR) = 5 year rolling average of receipts per acre by County
for field crops**

**(PRI) = Soil index Factor adjusted for cost of production by County by
Land Capability Class and Yield.**

**r = 5 year rolling average capitalization rate for 15 year fixed loan interest
rate for landowners from the federal land bank sources.**

2009-10 State Basic Ed Funding for Lancaster County

14-Oct-09

School District	State Funding	% Share	Federal Funding	% Share	Total Basic Education Subsidy	% Share Basic Ed	Dollar Increase	Percentage Increase	% Share of Increase	% Share Differential (% Basic to Basic % Increase)	Special Education Funding
Cocalico	\$ 5,991,488	4.328%	\$ 805,304	4.328%	\$ 6,796,792	4.328%	\$ 360,901	5.74%	4.70%	0.37%	\$ 1,586,769
Columbia	\$ 5,875,960	4.245%	\$ 789,776	4.245%	\$ 6,665,736	4.244%	\$ 528,437	8.61%	6.74%	2.49%	\$ 1,169,394
Conestoga Valley	\$ 3,417,910	1.747%	\$ 324,986	1.747%	\$ 2,742,896	1.747%	\$ 176,816	6.89%	2.25%	0.51%	\$ 1,555,099
Donegal	\$ 5,969,402	4.312%	\$ 802,336	4.312%	\$ 6,771,738	4.312%	\$ 451,647	7.15%	5.76%	1.45%	\$ 1,250,098
Eastern Lanc County	\$ 3,554,056	2.567%	\$ 477,694	2.567%	\$ 4,031,750	2.567%	\$ 145,155	3.73%	1.85%	-0.72%	\$ 1,617,800
Elizabethtown	\$ 7,314,071	5.283%	\$ 983,070	5.283%	\$ 8,297,141	5.283%	\$ 431,659	5.49%	5.50%	0.22%	\$ 1,802,987
Ephrata	\$ 7,959,685	5.750%	\$ 1,069,846	5.750%	\$ 9,029,531	5.750%	\$ 342,574	3.94%	4.37%	-1.38%	\$ 2,024,333
Hempfield	\$ 10,600,407	7.657%	\$ 1,424,780	7.657%	\$ 12,026,187	7.658%	\$ 443,798	3.83%	5.66%	-2.00%	\$ 3,320,419
Lampeter-Strasburg	\$ 3,157,985	2.281%	\$ 424,459	2.281%	\$ 3,582,444	2.281%	\$ 154,551	4.51%	1.97%	-0.31%	\$ 1,318,273
Lancaster SD	\$ 42,134,811	30.436%	\$ 5,683,257	30.436%	\$ 47,798,068	30.436%	\$ 2,598,850	5.75%	33.13%	2.69%	\$ 8,659,060
Manheim Central	\$ 5,814,532	4.200%	\$ 781,520	4.200%	\$ 6,596,052	4.200%	\$ 226,828	3.56%	2.89%	-1.31%	\$ 1,504,102
Manheim Township	\$ 3,894,662	2.813%	\$ 523,474	2.813%	\$ 4,418,136	2.813%	\$ 299,059	7.26%	3.81%	1.00%	\$ 2,180,905
Octorara	\$ 5,213,360	3.766%	\$ 700,718	3.766%	\$ 5,914,078	3.766%	\$ 294,561	5.24%	3.75%	-0.01%	\$ 1,207,892
Penn Manor	\$ 9,599,534	6.934%	\$ 1,290,254	6.934%	\$ 10,889,788	6.934%	\$ 465,897	4.47%	5.94%	-1.00%	\$ 2,552,455
Pequea Valley	\$ 2,241,765	1.619%	\$ 301,311	1.619%	\$ 2,543,076	1.619%	\$ 52,389	2.10%	0.67%	-0.95%	\$ 826,809
Solanca	\$ 8,529,182	6.161%	\$ 1,146,390	6.161%	\$ 9,675,572	6.161%	\$ 324,803	3.47%	4.14%	-2.02%	\$ 2,018,020
Warwick	\$ 8,167,794	5.900%	\$ 1,097,817	5.900%	\$ 9,265,611	5.900%	\$ 538,994	5.18%	6.87%	0.97%	\$ 2,135,066
County Totals/Avg %	\$ 138,436,604	100.000%	\$ 18,606,992	100.000%	\$ 157,044,596	100.000%	\$ 7,844,919	5.17%	100.00%	0.00%	\$ 36,729,483

Accountability Block Grants, Education Assistance, or other State grants not included - Special Education is frozen at 2008-09 levels.

Differential from % Share of Basic Ed Funding to % Share of the Increase in Basic Ed

