

# How Much Will Pennsylvania's Public Pensions Cost Your Family in 2012?

Pennsylvania's statewide pension plans for public school employees, state workers, legislators, judges and other government employees —the Public School Employee Retirement System (PSERS) and the State Employee Retirement System (SERS)— will require significantly higher taxpayer contributions in the 2012-13 fiscal year and beyond.

The following spreadsheets provide a breakdown of these increased pension costs, based on SERS and PSERS latest projections to make them more understandable and tangible for the taxpayer.

SERS costs are paid 100% by state taxpayers through taxes such as the personal income, sales, and corporate income taxes. PSERS costs are split with about 54% paid by state taxpayers and 46% paid by school district taxpayers. On average, school district property taxes fall 69% on residential property and 31% on commercial property taxpayers.

For illustration purposes, the local property tax increase is represented in a per-homeowner basis to present the impact of these costs to a community. The state costs are presented on a per-household basis. Although the increased costs will be paid through myriad taxes on myriad taxing entities, it is ultimately individuals and families—not businesses or corporations—that shoulder the burden of all taxes.

<b>School Property Tax Increase for PSERS</b>	
<i>Per homeowner average, 2009-10 to 20012-13</i>	
Residential	\$381
Commercial	<u>\$171</u>
<b>TOTAL</b>	<b>\$552</b>

<b>State Tax Increase for PSERS &amp; SERS</b>	
<i>Per household average, 2009-10 to 20012-13</i>	
PSERS	\$418
SERS	<u>\$390</u>
<b>TOTAL</b>	<b>\$808</b>

<b>Total Average Homeowner/Household Increase</b>
<i>Cumulative property and state taxes, 2009-10 to 2012-13</i>
<b>\$1,360</b>

## Historical and Projected Taxpayer Contributions to SERS & PSERS Pensions

FY Ending June:	PSERS Payroll (Thousands)	Est. Contrib. Rate	SERS Payroll (Thousands)	Est. Contrib. Rate	PSERS State Contribution	SERS Total Contribution	PSERS & SERS State Contribution	State Contrib. Per Household	PSERS Local Contribution	Contrib. per Homeowner	Total	Total Per HH/ Homeowner
2007	\$11,821,951	6.46	\$5,000,000	4.00	\$397,122,978	\$200,000,000	\$597,122,978	\$125	\$366,575,057	\$120	\$963,698,035	\$245
2008	\$12,881,244	7.13	\$5,200,000	4.00	\$477,585,003	\$208,000,000	\$685,585,003	\$143	\$440,847,695	\$145	\$1,126,432,697	\$288
2009	\$12,500,000	4.76	\$5,400,000	4.00	\$309,400,000	\$216,000,000	\$525,400,000	\$110	\$285,600,000	\$94	\$811,000,000	\$204
2010	\$12,899,000	4.78	\$5,660,300	4.00	\$320,617,544	\$226,412,000	\$547,029,544	\$114	\$295,954,656	\$97	\$842,984,200	\$212
2011	\$13,297,917	8.04	\$5,847,100	6.41	\$555,959,314	\$374,799,110	\$930,758,424	\$195	\$513,193,213	\$168	\$1,443,951,637	\$363
2012	\$13,703,700	10.74	\$6,040,100	9.85	\$765,324,238	\$594,949,850	\$1,360,274,088	\$285	\$706,453,142	\$232	\$2,066,727,230	\$516
2013	\$14,122,543	29.97	\$6,239,400	29.88	\$2,200,913,591	\$1,864,332,720	\$4,065,246,311	\$851	\$2,031,612,546	\$666	\$6,096,858,857	\$1,517
2014	\$14,586,335	33.23	\$6,445,300	33.51	\$2,520,460,343	\$2,159,820,030	\$4,680,280,373	\$979	\$2,326,578,778	\$763	\$7,006,859,151	\$1,742
2015	\$15,066,759	35.11	\$6,658,000	32.98	\$2,750,768,324	\$2,195,808,400	\$4,946,576,724	\$1,035	\$2,539,170,761	\$833	\$7,485,747,485	\$1,868
2016	\$15,573,822	35.17	\$6,877,700	32.72	\$2,848,202,863	\$2,250,383,440	\$5,098,586,303	\$1,067	\$2,629,110,335	\$862	\$7,727,696,637	\$1,929
2017	\$16,119,772	34.64	\$7,104,700	32.30	\$2,903,622,291	\$2,294,818,100	\$5,198,440,391	\$1,088	\$2,680,266,730	\$879	\$7,878,707,121	\$1,967
2018	\$16,711,215	33.90	\$7,339,100	31.75	\$2,945,852,980	\$2,330,164,250	\$5,276,017,230	\$1,104	\$2,719,248,905	\$892	\$7,995,266,135	\$1,996
2019	\$17,349,067	33.06	\$7,581,300	31.14	\$2,982,512,806	\$2,360,816,820	\$5,343,329,626	\$1,118	\$2,753,088,744	\$903	\$8,096,418,370	\$2,021
2020	\$18,031,134	32.14	\$7,831,500	30.51	\$3,013,507,363	\$2,389,390,650	\$5,402,898,013	\$1,131	\$2,781,699,104	\$912	\$8,184,597,118	\$2,043
2021	\$18,751,940	31.23	\$8,089,000	29.90	\$3,045,240,048	\$2,418,611,000	\$5,463,851,048	\$1,143	\$2,810,990,814	\$922	\$8,274,841,862	\$2,065
2022	\$19,513,328	30.35	\$8,356,900	29.29	\$3,079,593,425	\$2,447,736,010	\$5,527,329,435	\$1,157	\$2,842,701,623	\$932	\$8,370,031,058	\$2,089
2023	\$20,315,347	29.47	\$8,632,700	28.71	\$3,113,205,036	\$2,478,448,170	\$5,591,653,206	\$1,170	\$2,873,727,725	\$943	\$8,465,380,931	\$2,113
2024	\$21,156,474	28.63	\$8,917,500	28.14	\$3,149,691,223	\$2,509,384,500	\$5,659,075,723	\$1,184	\$2,907,407,283	\$954	\$8,566,483,006	\$2,138
2025	\$22,033,366	27.82	\$9,211,800	27.59	\$3,187,434,859	\$2,541,535,620	\$5,728,970,479	\$1,199	\$2,942,247,562	\$965	\$8,671,218,041	\$2,164
2026	\$22,945,071	27.04	\$9,515,800	27.06	\$3,226,260,543	\$2,574,975,480	\$5,801,236,023	\$1,214	\$2,978,086,655	\$977	\$8,779,322,678	\$2,191
2027	\$23,888,648	26.29	\$9,829,800	26.54	\$3,265,769,291	\$2,608,828,920	\$5,874,598,211	\$1,229	\$3,014,556,268	\$989	\$8,889,154,479	\$2,218
2028	\$24,860,052	25.59	\$10,154,200	26.04	\$3,308,077,400	\$2,644,153,680	\$5,952,231,080	\$1,245	\$3,053,609,907	\$1,002	\$9,005,840,987	\$2,247
2029	\$25,860,712	24.91	\$10,489,300	25.56	\$3,349,789,747	\$2,681,065,080	\$6,030,854,827	\$1,262	\$3,092,113,612	\$1,014	\$9,122,968,439	\$2,276

Prepared by the Commonwealth Foundation, [www.CommonwealthFoundation.org](http://www.CommonwealthFoundation.org) (November 2009)

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

The following data represent the local fiscal impact of the coming PSERS (Public School Employee Retirement System) pension increases on a per homeowner basis. On average, school district property taxes fall 69% on residential property and 31% on commercial property taxpayers. For illustration purposes, the local property tax increase is represented in a per-homeowner basis to present the impact of these costs to a community.

County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
ALL COUNTIES	ALL SCHOOL DISTRICTS	3,048,938	\$10,670,699,150	\$573,102,764	\$4,232,526,137	\$3,659,423,374	\$1,683,334,752	\$381	\$171	\$552
Adams	Bermudian Springs	3,507	\$10,120,986	\$543,579	\$4,058,501	\$3,514,923	\$1,616,864	\$318	\$143	\$461
Adams	Conewago Valley	6,992	\$19,146,988	\$1,028,348	\$7,677,915	\$6,649,567	\$3,058,801	\$302	\$136	\$437
Adams	Fairfield Area	2,362	\$6,518,678	\$350,106	\$2,613,981	\$2,263,875	\$1,041,383	\$304	\$137	\$441
Adams	Gettysburg Area	6,411	\$21,077,745	\$1,132,045	\$8,452,146	\$7,320,101	\$3,367,247	\$362	\$163	\$525
Adams	Littlestown Area	3,820	\$11,547,362	\$620,187	\$4,630,476	\$4,010,289	\$1,844,733	\$333	\$150	\$483
Adams	Upper Adams	2,856	\$9,758,576	\$524,114	\$3,913,175	\$3,389,061	\$1,558,968	\$377	\$169	\$546
Allegheny	Allegheny Valley	2,942	\$4,959,823	\$266,383	\$1,988,882	\$1,722,500	\$792,350	\$186	\$83	\$269
Allegheny	Avonworth	2,601	\$7,958,512	\$427,436	\$3,191,352	\$2,763,916	\$1,271,401	\$337	\$152	\$489
Allegheny	Baldwin-Whitehall	11,130	\$26,427,600	\$1,419,376	\$10,597,430	\$9,178,055	\$4,221,905	\$262	\$118	\$379
Allegheny	Bethel Park	10,074	\$31,345,794	\$1,683,522	\$12,569,620	\$10,886,097	\$5,007,605	\$343	\$154	\$497
Allegheny	Brentwood Borough	2,533	\$7,487,935	\$402,163	\$3,002,651	\$2,600,489	\$1,196,225	\$326	\$146	\$472
Allegheny	Carlynton	3,267	\$8,637,227	\$463,889	\$3,463,516	\$2,999,627	\$1,379,828	\$291	\$131	\$422
Allegheny	Chartiers Valley	8,433	\$21,626,357	\$1,161,510	\$8,672,139	\$7,510,629	\$3,454,889	\$283	\$127	\$410
Allegheny	Clairton City	1,700	\$6,550,936	\$351,838	\$2,626,916	\$2,275,078	\$1,046,536	\$425	\$191	\$616
Allegheny	Cornell	1,537	\$4,552,444	\$244,503	\$1,825,524	\$1,581,021	\$727,270	\$326	\$147	\$473
Allegheny	Deer Lakes	4,368	\$14,040,007	\$754,062	\$5,630,023	\$4,875,961	\$2,242,942	\$354	\$159	\$513
Allegheny	Duquesne City	1,068	\$3,392,036	\$182,180	\$1,360,202	\$1,178,022	\$541,890	\$350	\$157	\$507
Allegheny	East Allegheny	4,056	\$9,781,508	\$525,346	\$3,922,371	\$3,397,025	\$1,562,631	\$266	\$119	\$385
Allegheny	Elizabeth Forward	5,616	\$15,356,778	\$824,783	\$6,158,046	\$5,333,263	\$2,453,301	\$301	\$135	\$437
Allegheny	Fox Chapel Area	7,655	\$36,369,893	\$1,953,357	\$14,584,276	\$12,630,919	\$5,810,223	\$524	\$235	\$759
Allegheny	Gateway	8,177	\$30,889,946	\$1,659,040	\$12,386,825	\$10,727,786	\$4,934,781	\$416	\$187	\$603
Allegheny	Hampton Township	5,196	\$20,017,319	\$1,075,092	\$8,026,917	\$6,951,825	\$3,197,840	\$425	\$191	\$615
Allegheny	Highlands	5,529	\$16,342,243	\$877,710	\$6,553,216	\$5,675,506	\$2,610,733	\$326	\$146	\$472
Allegheny	Keystone Oaks	5,521	\$15,433,537	\$828,906	\$6,188,827	\$5,359,921	\$2,465,564	\$308	\$138	\$447
Allegheny	McKeesport Area	7,507	\$25,686,730	\$1,379,585	\$10,300,343	\$8,920,758	\$4,103,549	\$377	\$169	\$547
Allegheny	Montour	7,461	\$21,307,329	\$1,144,376	\$8,544,209	\$7,399,833	\$3,403,923	\$315	\$141	\$456
Allegheny	Moon Area	6,633	\$24,007,989	\$1,289,423	\$9,627,170	\$8,337,747	\$3,835,364	\$399	\$179	\$578
Allegheny	Mt Lebanon	8,773	\$38,239,070	\$2,053,747	\$15,333,813	\$13,280,066	\$6,108,831	\$480	\$216	\$696
Allegheny	North Allegheny	14,031	\$59,280,205	\$3,183,826	\$23,771,279	\$20,587,453	\$9,470,229	\$466	\$209	\$675
Allegheny	North Hills	11,157	\$31,809,215	\$1,708,412	\$12,755,451	\$11,047,039	\$5,081,638	\$314	\$141	\$455
Allegheny	Northgate	2,391	\$8,887,780	\$477,346	\$3,563,987	\$3,086,642	\$1,419,855	\$410	\$184	\$594
Allegheny	Penn Hills	12,551	\$40,187,404	\$2,158,388	\$16,115,093	\$13,956,704	\$6,420,084	\$353	\$159	\$512
Allegheny	Pine-Richland	5,633	\$24,009,671	\$1,289,513	\$9,627,845	\$8,338,331	\$3,835,632	\$470	\$211	\$681
Allegheny	Pittsburgh	55,484	\$286,251,642	\$15,374,026	\$114,786,508	\$99,412,481	\$45,729,741	\$569	\$256	\$824
Allegheny	Plum Borough	7,477	\$26,315,086	\$1,413,333	\$10,552,312	\$9,138,980	\$4,203,931	\$388	\$174	\$562
Allegheny	Quaker Valley	3,560	\$16,750,689	\$899,647	\$6,717,003	\$5,817,355	\$2,675,983	\$519	\$233	\$752
Allegheny	Riverview	2,046	\$7,579,363	\$407,073	\$3,039,314	\$2,632,241	\$1,210,831	\$408	\$183	\$592
Allegheny	Shaler Area	12,091	\$32,140,092	\$1,726,183	\$12,888,132	\$11,161,949	\$5,134,497	\$293	\$132	\$425
Allegheny	South Allegheny	3,628	\$7,642,217	\$410,449	\$3,064,518	\$2,654,070	\$1,220,872	\$232	\$104	\$337
Allegheny	South Fayette Twp	3,739	\$14,053,231	\$754,772	\$5,635,326	\$4,880,554	\$2,245,055	\$414	\$186	\$600
Allegheny	South Park	3,859	\$12,372,082	\$664,481	\$4,961,188	\$4,296,707	\$1,976,485	\$353	\$159	\$512
Allegheny	Steel Valley	4,114	\$11,493,938	\$617,317	\$4,609,053	\$3,991,736	\$1,836,198	\$308	\$138	\$446

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Allegheny	Sto-Rox	2,733	\$8,870,850	\$476,436	\$3,557,198	\$3,080,762	\$1,417,151	\$358	\$161	\$519
Allegheny	Upper Saint Clair	5,657	\$29,282,584	\$1,572,711	\$11,742,275	\$10,169,564	\$4,677,999	\$571	\$256	\$827
Allegheny	West Allegheny	5,291	\$19,367,447	\$1,040,188	\$7,766,319	\$6,726,131	\$3,094,020	\$403	\$181	\$585
Allegheny	West Jefferson Hills	5,364	\$14,723,241	\$790,757	\$5,903,999	\$5,113,242	\$2,352,091	\$303	\$136	\$438
Allegheny	West Mifflin Area	6,689	\$17,612,772	\$945,948	\$7,062,697	\$6,116,749	\$2,813,704	\$290	\$130	\$421
Allegheny	Wilksburg Borough	2,651	\$12,839,473	\$689,583	\$5,148,611	\$4,459,027	\$2,051,153	\$534	\$240	\$774
Allegheny	Woodland Hills	11,984	\$31,029,102	\$1,666,513	\$12,442,626	\$10,776,113	\$4,957,012	\$285	\$128	\$414
Armstrong	Apollo-Ridge	2,551	\$8,648,725	\$464,506	\$3,468,127	\$3,003,620	\$1,381,665	\$374	\$168	\$542
Armstrong	Armstrong	10,800	\$38,000,241	\$2,040,920	\$15,238,044	\$13,197,124	\$6,070,677	\$388	\$174	\$562
Armstrong	Freeport Area	3,208	\$10,396,405	\$558,371	\$4,168,944	\$3,610,573	\$1,660,863	\$357	\$160	\$518
Armstrong	Leechburg Area	1,735	\$5,376,829	\$288,779	\$2,156,101	\$1,867,322	\$858,968	\$342	\$153	\$495
Beaver	Aliquippa	2,155	\$9,883,912	\$530,846	\$3,963,435	\$3,432,589	\$1,578,991	\$506	\$227	\$733
Beaver	Ambridge Area	6,656	\$15,867,384	\$852,207	\$6,362,799	\$5,510,592	\$2,534,872	\$263	\$118	\$381
Beaver	Beaver Area	3,785	\$10,507,393	\$564,332	\$4,213,450	\$3,649,118	\$1,678,594	\$306	\$137	\$443
Beaver	Big Beaver Falls A	2,885	\$10,673,016	\$573,227	\$4,279,865	\$3,706,637	\$1,705,053	\$408	\$183	\$591
Beaver	Blackhawk	5,045	\$14,950,914	\$802,985	\$5,995,296	\$5,192,311	\$2,388,463	\$327	\$147	\$473
Beaver	Center Area	3,595	\$10,441,987	\$560,819	\$4,187,222	\$3,626,403	\$1,668,145	\$320	\$144	\$464
Beaver	Freedom Area	3,218	\$8,431,054	\$452,816	\$3,380,841	\$2,928,025	\$1,346,892	\$289	\$130	\$419
Beaver	Hopewell Area	5,597	\$14,794,147	\$794,565	\$5,932,432	\$5,137,867	\$2,363,419	\$291	\$131	\$422
Beaver	Midland Borough	462	\$1,478,264	\$79,395	\$592,782	\$513,387	\$236,158	\$353	\$158	\$511
Beaver	Monaca	1,313	\$4,491,308	\$241,220	\$1,801,008	\$1,559,789	\$717,503	\$377	\$169	\$546
Beaver	New Brighton Area	2,568	\$8,950,495	\$480,714	\$3,589,136	\$3,108,422	\$1,429,874	\$384	\$173	\$557
Beaver	Riverside Beaver Co	3,038	\$10,170,369	\$546,231	\$4,078,304	\$3,532,073	\$1,624,753	\$369	\$166	\$535
Beaver	Rochester Area	1,689	\$6,303,544	\$338,551	\$2,527,712	\$2,189,161	\$1,007,014	\$411	\$185	\$596
Beaver	South Side Area	1,735	\$9,505,982	\$510,548	\$3,811,885	\$3,301,337	\$1,518,615	\$604	\$271	\$875
Beaver	Western Beaver Co	1,553	\$5,332,615	\$286,405	\$2,138,371	\$1,851,967	\$851,905	\$379	\$170	\$549
Bedford	Bedford Area	4,878	\$11,099,346	\$596,125	\$4,450,822	\$3,854,698	\$1,773,161	\$251	\$113	\$364
Bedford	Chestnut Ridge	3,214	\$8,490,787	\$456,024	\$3,404,794	\$2,948,770	\$1,356,434	\$291	\$131	\$422
Bedford	Everett Area	2,846	\$7,934,921	\$426,169	\$3,181,892	\$2,755,723	\$1,267,633	\$307	\$138	\$445
Bedford	Northern Bedford Co	1,840	\$5,540,967	\$297,595	\$2,221,920	\$1,924,325	\$885,190	\$332	\$149	\$481
Bedford	Tussey Mountain	2,019	\$7,050,486	\$378,668	\$2,827,235	\$2,448,567	\$1,126,341	\$385	\$173	\$558
Berks	Antietam	1,938	\$6,277,277	\$337,140	\$2,517,179	\$2,180,039	\$1,002,818	\$357	\$160	\$517
Berks	Boyetown Area	11,238	\$42,086,062	\$2,260,362	\$16,876,452	\$14,616,090	\$6,723,402	\$413	\$185	\$598
Berks	Brandywine Hgts Area	3,450	\$12,347,255	\$663,147	\$4,951,232	\$4,288,085	\$1,972,519	\$395	\$177	\$572
Berks	Conrad Weiser Area	4,881	\$17,722,590	\$951,846	\$7,106,734	\$6,154,888	\$2,831,248	\$400	\$180	\$580
Berks	Daniel Boone Area	5,002	\$20,467,918	\$1,099,293	\$8,207,607	\$7,108,314	\$3,269,824	\$451	\$203	\$654
Berks	Exeter Township	6,941	\$28,187,412	\$1,513,892	\$11,303,113	\$9,789,221	\$4,503,042	\$448	\$201	\$649
Berks	Fleetwood Area	4,189	\$15,198,867	\$816,302	\$6,094,724	\$5,278,422	\$2,428,074	\$400	\$180	\$580
Berks	Governor Mifflin	7,872	\$25,067,732	\$1,346,340	\$10,052,125	\$8,705,786	\$4,004,661	\$351	\$158	\$509
Berks	Hamburg Area	4,636	\$14,093,534	\$756,937	\$5,651,487	\$4,894,551	\$2,251,493	\$335	\$151	\$486
Berks	Kutztown Area	3,342	\$12,388,548	\$665,365	\$4,967,791	\$4,302,425	\$1,979,116	\$409	\$184	\$592
Berks	Muhlenberg	6,213	\$19,553,068	\$1,050,158	\$7,840,753	\$6,790,595	\$3,123,674	\$347	\$156	\$503
Berks	Oley Valley	3,764	\$12,242,379	\$657,515	\$4,909,177	\$4,251,662	\$1,955,765	\$359	\$161	\$520

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Berks	Reading	9,001	\$82,597,988	\$4,436,179	\$33,121,678	\$28,685,498	\$13,195,329	\$1,012	\$454	\$1,466
Berks	Schuylkill Valley	3,725	\$13,703,769	\$736,003	\$5,495,192	\$4,759,189	\$2,189,227	\$406	\$182	\$588
Berks	Tulpehocken Area	3,065	\$11,283,061	\$605,992	\$4,524,492	\$3,918,500	\$1,802,510	\$406	\$182	\$588
Berks	Twin Valley	5,647	\$20,852,530	\$1,119,949	\$8,361,835	\$7,241,886	\$3,331,268	\$407	\$183	\$590
Berks	Wilson	9,409	\$36,251,011	\$1,946,972	\$14,536,605	\$12,589,633	\$5,791,231	\$425	\$191	\$615
Berks	Wyomissing Area	2,941	\$13,343,307	\$716,643	\$5,350,647	\$4,634,004	\$2,131,642	\$500	\$225	\$725
Blair	Altoona Area	13,129	\$45,895,454	\$2,464,957	\$18,404,013	\$15,939,056	\$7,331,966	\$385	\$173	\$558
Blair	Bellwood-Antis	2,106	\$7,110,695	\$381,902	\$2,851,379	\$2,469,477	\$1,135,959	\$372	\$167	\$539
Blair	Claysburg-Kimmel	1,392	\$4,252,968	\$228,419	\$1,705,434	\$1,477,016	\$679,427	\$337	\$151	\$488
Blair	Holidaysburg Area	6,867	\$20,322,248	\$1,091,469	\$8,149,193	\$7,057,724	\$3,246,553	\$326	\$147	\$473
Blair	Spring Cove	3,444	\$9,256,951	\$497,173	\$3,712,024	\$3,214,851	\$1,478,832	\$296	\$133	\$429
Blair	Tyrone Area	3,136	\$9,474,856	\$508,876	\$3,799,404	\$3,290,528	\$1,513,643	\$333	\$150	\$483
Blair	Williamsburg Comm	948	\$3,160,811	\$169,761	\$1,267,481	\$1,097,720	\$504,951	\$368	\$165	\$533
Bradford	Athens Area	3,562	\$15,935,832	\$855,883	\$6,390,246	\$5,534,363	\$2,545,807	\$493	\$222	\$715
Bradford	Canton Area	1,464	\$6,493,283	\$348,742	\$2,603,797	\$2,255,056	\$1,037,326	\$489	\$220	\$709
Bradford	Northeast Bradford	1,381	\$5,360,435	\$287,899	\$2,149,527	\$1,861,628	\$856,349	\$428	\$192	\$620
Bradford	Sayre Area	1,584	\$6,852,424	\$368,031	\$2,747,813	\$2,379,782	\$1,094,700	\$477	\$214	\$691
Bradford	Towanda Area	2,530	\$9,835,067	\$528,223	\$3,943,848	\$3,415,625	\$1,571,188	\$429	\$193	\$621
Bradford	Troy Area	2,545	\$9,275,416	\$498,165	\$3,719,429	\$3,221,264	\$1,481,782	\$402	\$180	\$582
Bradford	Wyalusing Area	2,251	\$8,774,177	\$471,244	\$3,518,433	\$3,047,188	\$1,401,707	\$430	\$193	\$623
Bucks	Bensalem Township	11,166	\$51,347,087	\$2,757,753	\$20,590,110	\$17,832,356	\$8,202,884	\$507	\$228	\$735
Bucks	Bristol Borough	1,734	\$8,236,140	\$442,347	\$3,302,681	\$2,860,333	\$1,315,753	\$524	\$235	\$759
Bucks	Bristol Township	11,711	\$58,019,616	\$3,116,122	\$23,265,585	\$20,149,663	\$9,268,845	\$546	\$245	\$791
Bucks	Centennial	11,377	\$47,275,750	\$2,539,090	\$18,957,510	\$16,418,420	\$7,552,473	\$458	\$206	\$664
Bucks	Central Bucks	27,807	\$130,156,741	\$6,990,469	\$52,192,671	\$45,202,202	\$20,793,013	\$516	\$232	\$748
Bucks	Council Rock	19,486	\$98,581,846	\$5,294,642	\$39,531,182	\$34,236,540	\$15,748,809	\$558	\$251	\$808
Bucks	Morrisville Borough	1,773	\$8,018,273	\$430,646	\$3,215,316	\$2,784,670	\$1,280,948	\$499	\$224	\$722
Bucks	Neshaminy	16,582	\$82,964,034	\$4,455,839	\$33,268,462	\$28,812,623	\$13,253,806	\$552	\$248	\$799
Bucks	New Hope-Solebury	3,041	\$13,896,709	\$746,366	\$5,572,561	\$4,826,195	\$2,220,050	\$504	\$226	\$730
Bucks	Palisades	3,974	\$17,082,512	\$917,469	\$6,850,064	\$5,932,595	\$2,728,994	\$474	\$213	\$687
Bucks	Pennridge	10,807	\$52,105,227	\$2,798,472	\$20,894,123	\$18,095,651	\$8,324,000	\$531	\$239	\$770
Bucks	Pennsbury	17,342	\$90,053,904	\$4,836,622	\$36,111,489	\$31,274,867	\$14,386,439	\$572	\$257	\$830
Bucks	Quakertown Community	8,404	\$41,438,070	\$2,225,559	\$16,616,608	\$14,391,049	\$6,619,883	\$544	\$244	\$788
Butler	Butler Area	13,470	\$40,802,512	\$2,191,425	\$16,361,750	\$14,170,326	\$6,518,350	\$334	\$150	\$484
Butler	Karns City Area	2,552	\$9,515,023	\$511,034	\$3,815,511	\$3,304,477	\$1,520,060	\$411	\$185	\$596
Butler	Mars Area	4,694	\$13,945,934	\$749,009	\$5,592,300	\$4,843,291	\$2,227,914	\$327	\$147	\$475
Butler	Moniteau	2,383	\$6,988,593	\$375,344	\$2,802,416	\$2,427,072	\$1,116,453	\$323	\$145	\$469
Butler	Seneca Valley	11,138	\$40,429,523	\$2,171,392	\$16,212,182	\$14,040,790	\$6,458,763	\$400	\$180	\$580
Butler	Slippery Rock Area	3,961	\$11,085,733	\$595,393	\$4,445,363	\$3,849,970	\$1,770,986	\$309	\$139	\$447
Butler	South Butler County	4,946	\$12,514,021	\$672,104	\$5,018,105	\$4,346,001	\$1,999,160	\$279	\$125	\$404
Cambria	Blacklick Valley	1,436	\$3,944,233	\$211,837	\$1,581,632	\$1,369,795	\$630,106	\$303	\$136	\$439
Cambria	Cambria Heights	2,882	\$8,103,274	\$435,211	\$3,249,402	\$2,814,190	\$1,294,528	\$310	\$139	\$449
Cambria	Central Cambria	3,595	\$9,014,880	\$484,172	\$3,614,954	\$3,130,782	\$1,440,160	\$276	\$124	\$401

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Cambria	Conemaugh Valley	1,984	\$4,778,465	\$256,642	\$1,916,158	\$1,659,515	\$763,377	\$265	\$119	\$385
Cambria	Ferndale Area	1,391	\$4,153,806	\$223,093	\$1,665,670	\$1,442,577	\$663,586	\$329	\$148	\$477
Cambria	Forest Hills	3,810	\$11,365,185	\$610,402	\$4,557,423	\$3,947,021	\$1,815,630	\$329	\$148	\$477
Cambria	Greater Johnstown	6,315	\$16,105,824	\$865,013	\$6,458,413	\$5,593,400	\$2,572,964	\$281	\$126	\$407
Cambria	Northern Cambria	2,262	\$7,178,495	\$385,543	\$2,878,566	\$2,493,023	\$1,146,791	\$350	\$157	\$507
Cambria	Penn Cambria	3,470	\$9,135,835	\$490,668	\$3,663,457	\$3,172,789	\$1,459,483	\$290	\$130	\$421
Cambria	Portage Area	1,832	\$5,026,243	\$269,950	\$2,015,516	\$1,745,566	\$802,961	\$302	\$136	\$438
Cambria	Richland	3,652	\$7,277,592	\$390,865	\$2,918,304	\$2,527,439	\$1,162,622	\$220	\$99	\$318
Cambria	Westmont Hilltop	3,691	\$8,478,907	\$455,386	\$3,400,030	\$2,944,644	\$1,354,536	\$253	\$114	\$367
Cameron	Cameron County	1,402	\$4,448,410	\$238,916	\$1,783,806	\$1,544,891	\$710,650	\$350	\$157	\$507
Carbon	Jim Thorpe Area	4,041	\$11,067,075	\$594,391	\$4,437,882	\$3,843,490	\$1,768,006	\$302	\$136	\$438
Carbon	Lehigh Area	4,763	\$13,815,357	\$741,996	\$5,539,939	\$4,797,943	\$2,207,054	\$320	\$144	\$463
Carbon	Palmerton Area	3,738	\$10,088,003	\$541,807	\$4,045,275	\$3,503,468	\$1,611,595	\$297	\$134	\$431
Carbon	Panther Valley	3,496	\$7,869,525	\$422,657	\$3,155,668	\$2,733,011	\$1,257,185	\$248	\$111	\$360
Carbon	Weatherly Area	1,428	\$4,107,710	\$220,617	\$1,647,186	\$1,426,569	\$656,222	\$317	\$142	\$460
Centre	Bald Eagle Area	3,918	\$11,183,794	\$600,660	\$4,484,686	\$3,884,026	\$1,786,652	\$315	\$141	\$456
Centre	Bellefonte Area	5,768	\$18,210,659	\$978,060	\$7,302,449	\$6,324,389	\$2,909,219	\$348	\$156	\$504
Centre	Penns Valley Area	3,438	\$8,733,234	\$469,045	\$3,502,014	\$3,032,969	\$1,395,166	\$280	\$126	\$406
Centre	State College Area	12,866	\$54,510,154	\$2,927,636	\$21,858,495	\$18,930,860	\$8,708,195	\$467	\$210	\$677
Chester	Avon Grove	7,512	\$27,201,156	\$1,460,922	\$10,907,625	\$9,446,703	\$4,345,484	\$399	\$179	\$578
Chester	Coatesville Area	14,436	\$48,400,975	\$2,599,523	\$19,408,723	\$16,809,200	\$7,732,232	\$370	\$166	\$536
Chester	Downingtown Area	18,109	\$70,346,235	\$3,778,161	\$28,208,742	\$24,430,581	\$11,238,067	\$428	\$192	\$621
Chester	Great Valley	8,191	\$30,344,158	\$1,629,726	\$12,167,965	\$10,538,238	\$4,847,590	\$408	\$183	\$592
Chester	Kennett Consolidated	5,905	\$27,172,735	\$1,459,395	\$10,896,229	\$9,436,833	\$4,340,943	\$507	\$228	\$735
Chester	Octorara Area	3,888	\$17,743,365	\$952,962	\$7,115,064	\$6,162,102	\$2,834,567	\$503	\$226	\$729
Chester	Owen J Roberts	8,528	\$31,348,835	\$1,683,686	\$12,570,839	\$10,887,153	\$5,008,090	\$405	\$182	\$587
Chester	Oxford Area	5,464	\$18,232,577	\$979,237	\$7,311,238	\$6,332,001	\$2,912,720	\$368	\$165	\$533
Chester	Phoenixville Area	8,403	\$28,315,126	\$1,520,751	\$11,354,326	\$9,833,575	\$4,523,444	\$371	\$167	\$538
Chester	Tredyffrin-Easttown	11,601	\$50,862,556	\$2,731,730	\$20,395,814	\$17,664,084	\$8,125,478	\$483	\$217	\$700
Chester	Unionville-Chadds Fd	6,394	\$34,073,791	\$1,830,038	\$13,663,542	\$11,833,504	\$5,443,412	\$587	\$264	\$851
Chester	West Chester Area	25,449	\$84,662,543	\$4,547,063	\$33,949,561	\$29,402,499	\$13,525,149	\$367	\$165	\$531
Clarion	Allegheny-Clarn Vally	1,530	\$8,196,590	\$440,223	\$3,286,821	\$2,846,598	\$1,309,435	\$591	\$265	\$856
Clarion	Clarion Area	1,584	\$5,498,638	\$295,321	\$2,204,946	\$1,909,625	\$878,427	\$383	\$172	\$555
Clarion	Clarion-Limestone A	1,740	\$5,629,633	\$302,357	\$2,257,475	\$1,955,118	\$899,354	\$357	\$160	\$517
Clarion	Keystone	1,988	\$5,882,368	\$315,931	\$2,358,821	\$2,042,891	\$939,730	\$326	\$147	\$473
Clarion	North Clarion County	1,392	\$3,157,927	\$169,606	\$1,266,324	\$1,096,718	\$504,490	\$250	\$112	\$362
Clarion	Redbank Valley	2,053	\$6,810,070	\$365,756	\$2,730,828	\$2,365,073	\$1,087,933	\$366	\$164	\$530
Clarion	Union	1,025	\$4,897,847	\$263,054	\$1,964,030	\$1,700,976	\$782,449	\$527	\$237	\$763
Clearfield	Clearfield Area	5,132	\$14,628,811	\$785,685	\$5,866,133	\$5,080,447	\$2,337,006	\$314	\$141	\$455
Clearfield	Curwensville Area	2,120	\$6,167,487	\$331,244	\$2,473,154	\$2,141,910	\$985,278	\$321	\$144	\$465
Clearfield	Dubois Area	7,905	\$23,883,719	\$1,282,749	\$9,577,338	\$8,294,589	\$3,815,511	\$333	\$150	\$483
Clearfield	Glendale	1,546	\$4,808,169	\$258,238	\$1,928,069	\$1,669,831	\$768,122	\$343	\$154	\$497
Clearfield	Harmony Area	603	\$2,231,928	\$119,873	\$895,000	\$775,127	\$356,559	\$408	\$183	\$591

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Clearfield	Moshannon Valley	1,978	\$4,637,361	\$249,064	\$1,859,575	\$1,610,511	\$740,835	\$258	\$116	\$375
Clearfield	Philipsburg-Osceola A	3,852	\$11,649,302	\$625,662	\$4,671,354	\$4,045,692	\$1,861,018	\$333	\$150	\$483
Clearfield	West Branch Area	2,194	\$6,012,790	\$322,935	\$2,411,120	\$2,088,185	\$960,565	\$302	\$136	\$438
Clinton	Keystone Central	9,235	\$29,996,400	\$1,611,049	\$12,028,514	\$10,417,465	\$4,792,034	\$358	\$161	\$519
Columbia	Benton Area	1,486	\$4,171,013	\$224,017	\$1,672,571	\$1,448,553	\$666,335	\$309	\$139	\$448
Columbia	Berwick Area	6,016	\$19,604,216	\$1,052,905	\$7,861,263	\$6,808,358	\$3,131,845	\$359	\$161	\$521
Columbia	Bloomsburg Area	2,863	\$9,413,301	\$505,570	\$3,774,720	\$3,269,150	\$1,503,809	\$362	\$163	\$525
Columbia	Central Columbia	3,821	\$11,039,884	\$592,931	\$4,426,978	\$3,834,047	\$1,763,662	\$318	\$143	\$462
Columbia	Millville Area	1,473	\$5,055,440	\$271,518	\$2,027,224	\$1,755,706	\$807,625	\$378	\$170	\$548
Columbia	Southern Columbia	3,106	\$8,270,024	\$444,167	\$3,316,268	\$2,872,101	\$1,321,166	\$293	\$132	\$425
Crawford	Conneaut	4,969	\$13,494,144	\$724,745	\$5,411,133	\$4,686,388	\$2,155,739	\$299	\$134	\$434
Crawford	Crawford Central	6,971	\$23,186,907	\$1,245,324	\$9,297,917	\$8,052,593	\$3,704,193	\$367	\$165	\$531
Crawford	Penncrest	6,344	\$20,482,998	\$1,100,102	\$8,213,653	\$7,113,551	\$3,272,233	\$356	\$160	\$516
Cumberland	Big Spring	5,730	\$16,556,624	\$889,225	\$6,639,183	\$5,749,959	\$2,644,981	\$319	\$143	\$462
Cumberland	Camp Hill	2,209	\$7,113,422	\$382,048	\$2,852,472	\$2,470,424	\$1,136,395	\$355	\$159	\$514
Cumberland	Carlisle Area	8,308	\$26,764,120	\$1,437,449	\$10,732,375	\$9,294,925	\$4,275,666	\$355	\$160	\$515
Cumberland	Cumberland Valley	14,946	\$40,723,408	\$2,187,176	\$16,330,030	\$14,142,854	\$6,505,713	\$300	\$135	\$435
Cumberland	East Pennsboro Area	5,251	\$15,101,866	\$811,092	\$6,055,827	\$5,244,735	\$2,412,578	\$317	\$142	\$459
Cumberland	Mechanicsburg Area	6,977	\$21,680,017	\$1,164,392	\$8,693,657	\$7,529,264	\$3,463,462	\$343	\$154	\$496
Cumberland	Shippensburg Area	5,712	\$17,389,153	\$933,938	\$6,973,026	\$6,039,088	\$2,777,981	\$336	\$151	\$486
Cumberland	South Middleton	4,309	\$12,311,875	\$661,247	\$4,937,045	\$4,275,798	\$1,966,867	\$315	\$142	\$456
Dauphin	Central Dauphin	22,299	\$66,433,521	\$3,568,017	\$26,639,749	\$23,071,732	\$10,612,997	\$328	\$148	\$476
Dauphin	Derry Township	5,038	\$21,410,642	\$1,149,924	\$8,585,637	\$7,435,713	\$3,420,428	\$468	\$210	\$679
Dauphin	Halifax Area	2,060	\$7,571,148	\$406,632	\$3,036,020	\$2,629,388	\$1,209,518	\$405	\$182	\$587
Dauphin	Harrisburg City	5,834	\$61,027,583	\$3,277,674	\$24,471,975	\$21,194,301	\$9,749,378	\$1,153	\$518	\$1,671
Dauphin	Lower Dauphin	6,072	\$21,993,813	\$1,181,245	\$8,819,488	\$7,638,243	\$3,513,592	\$399	\$179	\$579
Dauphin	Middletown Area	4,169	\$12,442,443	\$668,260	\$4,989,402	\$4,321,143	\$1,987,726	\$329	\$148	\$477
Dauphin	Millersburg Area	1,595	\$5,385,468	\$289,243	\$2,159,565	\$1,870,322	\$860,348	\$372	\$167	\$539
Dauphin	Steelton-Highspire	1,518	\$7,715,650	\$414,393	\$3,093,965	\$2,679,572	\$1,232,603	\$560	\$252	\$812
Dauphin	Susquehanna Township	6,049	\$17,524,350	\$941,199	\$7,027,240	\$6,086,041	\$2,799,579	\$319	\$143	\$463
Dauphin	Upper Dauphin Area	2,323	\$7,034,454	\$377,807	\$2,820,806	\$2,442,999	\$1,123,780	\$334	\$150	\$484
Delaware	Chester-Upland	4,417	\$27,175,568	\$1,459,548	\$10,897,365	\$9,437,817	\$4,341,396	\$678	\$305	\$983
Delaware	Chichester	5,455	\$25,931,491	\$1,392,731	\$10,398,482	\$9,005,761	\$4,142,650	\$524	\$235	\$759
Delaware	Garnet Valley	6,638	\$36,442,985	\$1,957,283	\$14,613,586	\$12,656,303	\$5,821,899	\$605	\$272	\$877
Delaware	Haverford Township	12,881	\$44,097,470	\$2,368,390	\$17,683,024	\$15,314,633	\$7,044,731	\$377	\$170	\$547
Delaware	Interboro	5,341	\$25,631,675	\$1,376,628	\$10,278,266	\$8,901,638	\$4,094,753	\$529	\$238	\$767
Delaware	Marple Newtown	9,316	\$30,129,336	\$1,618,189	\$12,081,822	\$10,463,633	\$4,813,271	\$357	\$160	\$517
Delaware	Penn-Delco	7,306	\$21,368,795	\$1,147,677	\$8,568,857	\$7,421,180	\$3,413,743	\$322	\$145	\$467
Delaware	Radnor Township	5,571	\$35,441,193	\$1,903,478	\$14,211,869	\$12,308,390	\$5,661,860	\$701	\$315	\$1,016
Delaware	Ridley	10,198	\$42,266,360	\$2,270,045	\$16,948,751	\$14,678,706	\$6,752,205	\$457	\$205	\$662
Delaware	Rose Tree Media	7,986	\$32,982,052	\$1,771,403	\$13,225,757	\$11,454,354	\$5,269,003	\$455	\$205	\$660
Delaware	Southeast Delco	6,700	\$25,413,827	\$1,364,928	\$10,190,909	\$8,825,981	\$4,059,951	\$418	\$188	\$606
Delaware	Springfield	7,274	\$25,175,559	\$1,352,131	\$10,095,364	\$8,743,233	\$4,021,887	\$382	\$171	\$553

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Delaware	Upper Darby	16,869	\$72,790,226	\$3,909,423	\$29,188,779	\$25,279,355	\$11,628,504	\$476	\$214	\$689
Delaware	Wallingford-Swarthmr	5,626	\$28,003,717	\$1,504,026	\$11,229,451	\$9,725,426	\$4,473,696	\$549	\$247	\$795
Delaware	William Penn	7,805	\$35,031,845	\$1,881,493	\$14,047,721	\$12,166,228	\$5,596,465	\$495	\$222	\$717
Elk	Johnsonburg Area	1,371	\$4,369,230	\$234,663	\$1,752,055	\$1,517,392	\$698,000	\$351	\$158	\$509
Elk	Ridgway Area	1,962	\$6,360,567	\$341,614	\$2,550,578	\$2,208,964	\$1,016,124	\$357	\$161	\$518
Elk	Saint Marys Area	5,684	\$11,313,605	\$607,632	\$4,536,740	\$3,929,108	\$1,807,390	\$219	\$99	\$318
Erie	Corry Area	3,060	\$13,772,383	\$739,688	\$5,522,706	\$4,783,018	\$2,200,188	\$496	\$223	\$719
Erie	Erie City	17,259	\$79,180,521	\$4,252,634	\$31,751,278	\$27,498,644	\$12,649,376	\$506	\$227	\$733
Erie	Fairview	2,636	\$9,600,680	\$515,634	\$3,849,859	\$3,334,225	\$1,533,744	\$401	\$180	\$582
Erie	Fort LeBoeuf	3,565	\$10,839,338	\$582,160	\$4,346,559	\$3,764,399	\$1,731,624	\$335	\$151	\$486
Erie	General McLane	3,486	\$12,653,966	\$679,620	\$5,074,223	\$4,394,603	\$2,021,517	\$400	\$180	\$580
Erie	Girard	2,649	\$10,105,616	\$542,753	\$4,052,338	\$3,509,585	\$1,614,409	\$421	\$189	\$609
Erie	Harbor Creek	3,898	\$11,484,080	\$616,788	\$4,605,100	\$3,988,312	\$1,834,624	\$325	\$146	\$471
Erie	Iroquois	1,712	\$5,927,618	\$318,361	\$2,376,967	\$2,058,606	\$946,959	\$382	\$171	\$553
Erie	Millcreek Township	12,694	\$39,051,228	\$2,097,366	\$15,659,488	\$13,562,121	\$6,238,576	\$339	\$152	\$491
Erie	North East	2,618	\$9,693,148	\$520,600	\$3,886,939	\$3,366,338	\$1,548,516	\$408	\$183	\$591
Erie	Northwestern	2,318	\$7,441,054	\$399,645	\$2,983,852	\$2,584,207	\$1,188,735	\$354	\$159	\$513
Erie	Union City Area	1,461	\$7,606,193	\$408,514	\$3,050,073	\$2,641,559	\$1,215,117	\$574	\$258	\$832
Erie	Wattsburg Area	2,848	\$8,202,175	\$440,523	\$3,289,061	\$2,848,538	\$1,310,327	\$317	\$143	\$460
Fayette	Albert Gallatin Area	6,129	\$19,301,103	\$1,036,625	\$7,739,715	\$6,703,090	\$3,083,421	\$347	\$156	\$503
Fayette	Brownsville Area	3,511	\$10,672,581	\$573,204	\$4,279,690	\$3,706,486	\$1,704,984	\$335	\$151	\$486
Fayette	Connellsville Area	9,314	\$28,747,570	\$1,543,977	\$11,527,735	\$9,983,759	\$4,592,529	\$340	\$153	\$493
Fayette	Frazier	2,258	\$6,669,364	\$358,199	\$2,674,406	\$2,316,207	\$1,065,455	\$326	\$146	\$472
Fayette	Laurel Highlands	6,205	\$17,528,730	\$941,434	\$7,028,996	\$6,087,562	\$2,800,278	\$311	\$140	\$451
Fayette	Uniontown Area	5,350	\$16,525,042	\$887,528	\$6,626,519	\$5,738,990	\$2,639,936	\$340	\$153	\$493
Forest	Forest Area	1,593	\$4,650,363	\$249,762	\$1,864,789	\$1,615,027	\$742,912	\$322	\$145	\$466
Franklin	Chambersburg Area	16,350	\$44,020,570	\$2,364,260	\$17,652,187	\$15,287,927	\$7,032,446	\$297	\$133	\$430
Franklin	Fannett-Metal	1,111	\$3,213,049	\$172,567	\$1,288,428	\$1,115,862	\$513,296	\$319	\$143	\$462
Franklin	Greencastle-Antrim	4,727	\$15,063,732	\$809,044	\$6,040,536	\$5,231,491	\$2,406,486	\$351	\$158	\$509
Franklin	Tuscarora	4,874	\$13,395,048	\$719,422	\$5,371,395	\$4,651,973	\$2,139,908	\$303	\$136	\$439
Franklin	Waynesboro Area	7,308	\$21,791,615	\$1,170,386	\$8,738,407	\$7,568,021	\$3,481,290	\$329	\$148	\$476
Fulton	Central Fulton	1,751	\$6,225,817	\$334,377	\$2,496,544	\$2,162,167	\$994,597	\$392	\$176	\$568
Fulton	Forbes Road	943	\$2,720,430	\$146,109	\$1,090,888	\$944,779	\$434,599	\$318	\$143	\$461
Fulton	Southern Fulton	1,645	\$4,286,874	\$230,240	\$1,719,030	\$1,488,791	\$684,844	\$287	\$129	\$416
Greene	Carmichaels Area	1,576	\$5,579,515	\$299,665	\$2,237,378	\$1,937,713	\$891,348	\$390	\$175	\$566
Greene	Central Greene	2,542	\$11,676,146	\$627,103	\$4,682,118	\$4,055,015	\$1,865,307	\$506	\$227	\$734
Greene	Jefferson-Morgan	1,473	\$5,524,155	\$296,692	\$2,215,178	\$1,918,487	\$882,504	\$413	\$186	\$599
Greene	Southeastern Greene	1,075	\$3,663,230	\$196,745	\$1,468,950	\$1,272,205	\$585,214	\$376	\$169	\$544
Greene	West Greene	1,073	\$5,725,004	\$307,479	\$2,295,719	\$1,988,240	\$914,590	\$588	\$264	\$852
Huntingdon	Huntingdon Area	4,517	\$11,531,607	\$619,340	\$4,624,158	\$4,004,818	\$1,842,216	\$281	\$126	\$408
Huntingdon	Juniata Valley	1,538	\$4,594,073	\$246,739	\$1,842,217	\$1,595,478	\$733,920	\$329	\$148	\$477
Huntingdon	Mount Union Area	2,555	\$8,160,543	\$438,287	\$3,272,366	\$2,834,079	\$1,303,676	\$352	\$158	\$510
Huntingdon	Southern Huntngdn Co	2,391	\$6,941,611	\$372,821	\$2,783,576	\$2,410,756	\$1,108,948	\$320	\$144	\$464



## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Indiana	Blairsville-Saltsbrg	3,426	\$11,910,987	\$639,716	\$4,776,289	\$4,136,573	\$1,902,823	\$383	\$172	\$555
Indiana	Homer-Center	1,752	\$5,790,384	\$310,990	\$2,321,936	\$2,010,946	\$925,035	\$364	\$164	\$528
Indiana	Indiana Area	5,475	\$20,224,676	\$1,086,229	\$8,110,067	\$7,023,838	\$3,230,966	\$407	\$183	\$590
Indiana	Marion Center Area	2,574	\$9,737,971	\$523,008	\$3,904,913	\$3,381,905	\$1,555,676	\$417	\$187	\$604
Indiana	Penns Manor Area	1,513	\$6,330,253	\$339,986	\$2,538,422	\$2,198,437	\$1,011,281	\$461	\$207	\$668
Indiana	Purchase Line	1,839	\$7,391,260	\$396,970	\$2,963,885	\$2,566,915	\$1,180,781	\$443	\$199	\$642
Indiana	United	2,142	\$7,691,933	\$413,119	\$3,084,454	\$2,671,335	\$1,228,814	\$396	\$178	\$574
Jefferson	Brockway Area	2,067	\$5,949,633	\$319,543	\$2,385,795	\$2,066,251	\$950,476	\$317	\$143	\$460
Jefferson	Brookville Area	3,104	\$9,252,657	\$496,942	\$3,710,302	\$3,213,360	\$1,478,146	\$329	\$148	\$476
Jefferson	Punxsutawney Area	5,236	\$16,428,007	\$882,317	\$6,587,608	\$5,705,291	\$2,624,434	\$346	\$155	\$501
Juniata	Juniata County	4,398	\$14,424,183	\$774,695	\$5,784,077	\$5,009,382	\$2,304,316	\$362	\$162	\$524
Lackawanna	Abington Heights	6,447	\$20,101,824	\$1,079,630	\$8,060,803	\$6,981,173	\$3,211,340	\$344	\$154	\$498
Lackawanna	Carbondale Area	2,529	\$7,715,966	\$414,410	\$3,094,091	\$2,679,682	\$1,232,654	\$336	\$151	\$487
Lackawanna	Dunmore	3,055	\$7,541,290	\$405,028	\$3,024,047	\$2,619,019	\$1,204,749	\$272	\$122	\$394
Lackawanna	Lakeland	3,591	\$4,014,131	\$215,591	\$1,609,661	\$1,394,070	\$641,272	\$123	\$55	\$179
Lackawanna	Mid Valley	3,855	\$8,054,838	\$432,610	\$3,229,979	\$2,797,369	\$1,286,790	\$230	\$103	\$334
Lackawanna	North Pocono	5,761	\$15,842,467	\$850,868	\$6,352,807	\$5,501,939	\$2,530,892	\$303	\$136	\$439
Lackawanna	Old Forge	2,253	\$6,044,124	\$324,618	\$2,423,685	\$2,099,067	\$965,571	\$296	\$133	\$429
Lackawanna	Riverside	2,974	\$8,501,485	\$456,598	\$3,409,084	\$2,952,485	\$1,358,143	\$315	\$142	\$457
Lackawanna	Scranton	13,030	\$57,781,232	\$3,103,319	\$23,170,193	\$20,066,874	\$9,230,762	\$489	\$220	\$708
Lackawanna	Valley View	4,875	\$10,957,511	\$588,507	\$4,393,947	\$3,805,440	\$1,750,502	\$248	\$111	\$359
Lancaster	Cocalico	5,896	\$18,853,259	\$1,012,572	\$7,560,130	\$6,547,558	\$3,011,877	\$352	\$158	\$511
Lancaster	Columbia Borough	2,243	\$8,191,097	\$439,928	\$3,284,618	\$2,844,690	\$1,308,558	\$403	\$181	\$583
Lancaster	Conestoga Valley	6,832	\$22,475,106	\$1,207,095	\$9,012,486	\$7,805,391	\$3,590,480	\$363	\$163	\$526
Lancaster	Donegal	4,759	\$14,697,281	\$789,363	\$5,893,589	\$5,104,226	\$2,347,944	\$340	\$153	\$493
Lancaster	Eastern Lancaster Co	6,644	\$17,863,980	\$959,440	\$7,163,431	\$6,203,991	\$2,853,836	\$296	\$133	\$430
Lancaster	Elizabethtown Area	6,823	\$19,619,917	\$1,053,748	\$7,867,559	\$6,813,811	\$3,134,353	\$317	\$142	\$459
Lancaster	Ephrata Area	7,455	\$21,627,782	\$1,161,587	\$8,672,710	\$7,511,124	\$3,455,117	\$320	\$144	\$463
Lancaster	Hempfield	12,674	\$42,395,693	\$2,276,991	\$17,000,614	\$14,723,622	\$6,772,866	\$369	\$166	\$534
Lancaster	Lampeter-Strasburg	5,410	\$19,039,119	\$1,022,555	\$7,634,660	\$6,612,106	\$3,041,569	\$388	\$174	\$562
Lancaster	Lancaster	10,848	\$72,594,867	\$3,898,931	\$29,110,440	\$25,211,509	\$11,597,294	\$738	\$331	\$1,069
Lancaster	Manheim Central	6,100	\$17,131,790	\$920,116	\$6,869,824	\$5,949,708	\$2,736,866	\$310	\$139	\$449
Lancaster	Manheim Township	9,743	\$31,916,902	\$1,714,196	\$12,798,633	\$11,084,438	\$5,098,841	\$361	\$162	\$523
Lancaster	Penn Manor	10,613	\$28,490,977	\$1,530,196	\$11,424,842	\$9,894,646	\$4,551,537	\$296	\$133	\$429
Lancaster	Pequea Valley	3,836	\$10,945,007	\$587,835	\$4,388,933	\$3,801,097	\$1,748,505	\$315	\$141	\$456
Lancaster	Solanco	7,017	\$19,586,632	\$1,051,960	\$7,854,212	\$6,802,252	\$3,129,036	\$308	\$138	\$446
Lancaster	Warwick	7,815	\$24,665,332	\$1,324,728	\$9,890,764	\$8,566,036	\$3,940,377	\$348	\$156	\$504
Lawrence	Ellwood City Area	3,784	\$10,769,876	\$578,429	\$4,318,705	\$3,740,276	\$1,720,527	\$314	\$141	\$455
Lawrence	Laurel	2,125	\$7,459,635	\$400,643	\$2,991,303	\$2,590,660	\$1,191,704	\$387	\$174	\$561
Lawrence	Mohawk Area	2,709	\$9,592,457	\$515,192	\$3,846,562	\$3,331,369	\$1,532,430	\$390	\$175	\$566
Lawrence	Neshannock Township	2,706	\$7,207,637	\$387,108	\$2,890,252	\$2,503,144	\$1,151,446	\$294	\$132	\$426
Lawrence	New Castle Area	5,081	\$20,606,786	\$1,106,751	\$8,263,293	\$7,156,542	\$3,292,009	\$447	\$201	\$648
Lawrence	Shenango Area	2,258	\$7,365,946	\$395,611	\$2,953,734	\$2,558,123	\$1,176,737	\$360	\$162	\$521

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Lawrence	Union Area	1,479	\$4,508,993	\$242,169	\$1,808,100	\$1,565,931	\$720,328	\$336	\$151	\$487
Lawrence	Wilmington Area	2,309	\$6,932,181	\$372,314	\$2,779,795	\$2,407,481	\$1,107,441	\$331	\$149	\$480
Lebanon	Annville-Cleona	3,023	\$9,004,669	\$483,623	\$3,610,859	\$3,127,236	\$1,438,529	\$328	\$148	\$476
Lebanon	Cornwall-Lebanon	9,891	\$26,760,215	\$1,437,240	\$10,730,809	\$9,293,569	\$4,275,042	\$298	\$134	\$432
Lebanon	Eastern Lebanon Co	5,402	\$13,294,497	\$714,022	\$5,331,075	\$4,617,053	\$2,123,844	\$271	\$122	\$393
Lebanon	Lebanon	4,409	\$24,879,032	\$1,336,205	\$9,976,457	\$8,640,252	\$3,974,516	\$622	\$279	\$901
Lebanon	Northern Lebanon	4,634	\$13,239,518	\$711,069	\$5,309,028	\$4,597,959	\$2,115,061	\$315	\$141	\$456
Lebanon	Palmyra Area	6,224	\$15,247,979	\$818,940	\$6,114,418	\$5,295,478	\$2,435,920	\$270	\$121	\$391
Lehigh	Allentown City	17,948	\$83,141,573	\$4,465,374	\$33,339,655	\$28,874,280	\$13,282,169	\$511	\$229	\$740
Lehigh	Catasauqua Area	2,687	\$11,651,518	\$625,781	\$4,672,242	\$4,046,462	\$1,861,372	\$478	\$215	\$693
Lehigh	East Penn	15,179	\$44,777,859	\$2,404,933	\$17,955,859	\$15,550,926	\$7,153,426	\$325	\$146	\$471
Lehigh	Northern Lehigh	3,789	\$11,624,184	\$624,313	\$4,661,281	\$4,036,969	\$1,857,006	\$338	\$152	\$490
Lehigh	Northwestern Lehigh	4,547	\$15,846,394	\$851,079	\$6,354,382	\$5,503,302	\$2,531,519	\$384	\$173	\$557
Lehigh	Parkland	14,946	\$55,023,433	\$2,955,203	\$22,064,319	\$19,109,116	\$8,790,194	\$406	\$182	\$588
Lehigh	Salisbury Township	4,141	\$12,307,192	\$660,996	\$4,935,167	\$4,274,171	\$1,966,119	\$328	\$147	\$475
Lehigh	Southern Lehigh	5,643	\$19,196,825	\$1,031,025	\$7,697,900	\$6,666,875	\$3,066,763	\$375	\$168	\$543
Lehigh	Whitehall-Coplay	7,321	\$21,458,607	\$1,152,501	\$8,604,871	\$7,452,371	\$3,428,091	\$323	\$145	\$468
Luzerne	Crestwood	6,311	\$14,375,793	\$772,096	\$5,764,673	\$4,992,576	\$2,296,585	\$251	\$113	\$364
Luzerne	Dallas	5,932	\$12,502,084	\$671,463	\$5,013,318	\$4,341,855	\$1,997,253	\$232	\$104	\$337
Luzerne	Greater Nanticoke A	4,832	\$10,331,047	\$554,861	\$4,142,735	\$3,587,875	\$1,650,422	\$236	\$106	\$342
Luzerne	Hanover Area	4,278	\$10,112,390	\$543,117	\$4,055,054	\$3,511,937	\$1,615,491	\$261	\$117	\$378
Luzerne	Hazleton Area	19,772	\$48,758,542	\$2,618,728	\$19,552,107	\$16,933,379	\$7,789,354	\$272	\$122	\$394
Luzerne	Lake-Lehman	4,663	\$10,296,361	\$552,998	\$4,128,826	\$3,575,829	\$1,644,881	\$243	\$109	\$353
Luzerne	Northwest Area	2,849	\$6,771,998	\$363,711	\$2,715,562	\$2,351,851	\$1,081,851	\$262	\$118	\$380
Luzerne	Pittston Area	7,942	\$16,446,692	\$883,320	\$6,595,101	\$5,711,780	\$2,627,419	\$228	\$103	\$331
Luzerne	Wilkes-Barre Area	13,691	\$38,678,931	\$2,077,371	\$15,510,197	\$13,432,826	\$6,179,100	\$311	\$140	\$451
Luzerne	Wyoming Area	5,706	\$12,748,501	\$684,698	\$5,112,131	\$4,427,434	\$2,036,619	\$246	\$111	\$357
Luzerne	Wyoming Valley West	10,705	\$26,839,225	\$1,441,483	\$10,762,492	\$9,321,009	\$4,287,664	\$276	\$124	\$401
Lycoming	East Lycoming	2,841	\$8,662,097	\$465,225	\$3,473,489	\$3,008,264	\$1,383,802	\$336	\$151	\$487
Lycoming	Jersey Shore Area	4,438	\$16,581,421	\$890,556	\$6,649,127	\$5,758,570	\$2,648,942	\$412	\$185	\$597
Lycoming	Loyalsock Township	2,865	\$8,206,397	\$440,750	\$3,290,754	\$2,850,004	\$1,311,002	\$316	\$142	\$458
Lycoming	Montgomery Area	1,449	\$5,868,609	\$315,192	\$2,353,304	\$2,038,112	\$937,532	\$446	\$201	\$647
Lycoming	Montoursville Area	3,772	\$11,212,205	\$602,186	\$4,496,078	\$3,893,892	\$1,791,191	\$328	\$147	\$475
Lycoming	Muncy	1,806	\$6,329,833	\$339,963	\$2,538,254	\$2,198,291	\$1,011,214	\$386	\$174	\$560
Lycoming	South Williamsport	2,295	\$7,089,023	\$380,738	\$2,842,688	\$2,461,950	\$1,132,497	\$340	\$153	\$493
Lycoming	Williamsport Area	7,407	\$39,371,895	\$2,114,589	\$15,788,075	\$13,673,486	\$6,289,804	\$586	\$263	\$849
McKean	Bradford Area	4,660	\$16,191,474	\$869,613	\$6,492,758	\$5,623,145	\$2,586,647	\$383	\$172	\$555
McKean	Kane Area	2,084	\$6,594,829	\$354,196	\$2,644,517	\$2,290,322	\$1,053,548	\$349	\$157	\$506
McKean	Otto-Eldred	1,091	\$4,088,287	\$219,574	\$1,639,397	\$1,419,823	\$653,119	\$413	\$186	\$599
McKean	Port Allegany	1,474	\$5,465,151	\$293,523	\$2,191,518	\$1,897,995	\$873,078	\$409	\$184	\$592
McKean	Smethport Area	1,630	\$5,232,485	\$281,027	\$2,098,219	\$1,817,192	\$835,909	\$354	\$159	\$513
Mercer	Commodore Perry	1,325	\$2,982,273	\$160,172	\$1,195,887	\$1,035,715	\$476,429	\$248	\$111	\$360
Mercer	Farrell Area	1,378	\$9,676,513	\$519,707	\$3,880,268	\$3,360,561	\$1,545,858	\$774	\$348	\$1,122

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Mercer	Greenville Area	2,726	\$8,120,251	\$436,123	\$3,256,209	\$2,820,086	\$1,297,240	\$328	\$148	\$476
Mercer	Grove City Area	3,645	\$14,482,015	\$777,801	\$5,807,268	\$5,029,467	\$2,313,555	\$438	\$197	\$635
Mercer	Hermitage	4,669	\$11,762,036	\$631,716	\$4,716,560	\$4,084,843	\$1,879,028	\$278	\$125	\$402
Mercer	Jamestown Area	1,416	\$3,251,063	\$174,608	\$1,303,672	\$1,129,063	\$519,369	\$253	\$114	\$367
Mercer	Lakeview	2,362	\$6,356,212	\$341,380	\$2,548,832	\$2,207,452	\$1,015,428	\$297	\$133	\$430
Mercer	Mercer Area	2,619	\$7,179,872	\$385,617	\$2,879,119	\$2,493,501	\$1,147,011	\$302	\$136	\$438
Mercer	Reynolds	2,791	\$7,351,299	\$394,824	\$2,947,861	\$2,553,036	\$1,174,397	\$290	\$130	\$421
Mercer	Sharon City	3,295	\$12,082,645	\$648,936	\$4,845,124	\$4,196,188	\$1,930,247	\$404	\$182	\$586
Mercer	Sharpsville Area	2,283	\$6,503,073	\$349,268	\$2,607,723	\$2,258,456	\$1,038,890	\$314	\$141	\$455
Mercer	West Middlesex Area	2,155	\$6,391,961	\$343,300	\$2,563,168	\$2,219,868	\$1,021,139	\$327	\$147	\$474
Mifflin	Mifflin County	10,446	\$28,875,361	\$1,550,840	\$11,578,979	\$10,028,139	\$4,612,944	\$305	\$137	\$442
Monroe	East Stroudsburg A	10,786	\$55,188,275	\$2,964,056	\$22,130,421	\$19,166,365	\$8,816,528	\$564	\$253	\$817
Monroe	Pleasant Valley	8,884	\$38,610,756	\$2,073,710	\$15,482,859	\$13,409,150	\$6,168,209	\$479	\$215	\$694
Monroe	Pocono Mountain	15,245	\$76,321,971	\$4,099,107	\$30,605,003	\$26,505,897	\$12,192,713	\$552	\$248	\$800
Monroe	Stroudsburg Area	7,987	\$38,056,727	\$2,043,954	\$15,260,694	\$13,216,741	\$6,079,701	\$525	\$236	\$761
Montgomery	Abington	14,658	\$63,396,869	\$3,404,924	\$25,422,056	\$22,017,132	\$10,127,881	\$477	\$214	\$691
Montgomery	Bryn Athyn	179	\$11,955,063	\$642,083	\$4,793,964	\$4,151,880	\$1,909,865	\$7,362	\$3,308	\$10,670
Montgomery	Cheltenham Township	7,620	\$41,810,575	\$2,245,566	\$16,765,982	\$14,520,416	\$6,679,392	\$605	\$272	\$877
Montgomery	Colonial	9,956	\$41,930,263	\$2,251,994	\$16,813,977	\$14,561,983	\$6,698,512	\$464	\$209	\$673
Montgomery	Hatboro-Horsham	7,863	\$41,299,695	\$2,218,127	\$16,561,120	\$14,342,992	\$6,597,776	\$579	\$260	\$839
Montgomery	Jenkintown	1,135	\$5,627,857	\$302,261	\$2,256,763	\$1,954,502	\$899,071	\$547	\$246	\$792
Montgomery	Lower Merion	15,012	\$86,126,134	\$4,625,669	\$34,536,459	\$29,910,790	\$13,758,963	\$632	\$284	\$917
Montgomery	Lower Moreland Twp	3,335	\$14,831,678	\$796,581	\$5,947,482	\$5,150,901	\$2,369,415	\$490	\$220	\$710
Montgomery	Methacton	7,906	\$39,747,705	\$2,134,773	\$15,938,774	\$13,804,001	\$6,349,840	\$554	\$249	\$803
Montgomery	Norristown Area	11,780	\$56,968,254	\$3,059,656	\$22,844,190	\$19,784,534	\$9,100,886	\$533	\$239	\$773
Montgomery	North Penn	23,907	\$101,070,014	\$5,428,276	\$40,528,934	\$35,100,658	\$16,146,303	\$466	\$209	\$675
Montgomery	Perkiomen Valley	8,401	\$35,987,943	\$1,932,843	\$14,431,115	\$12,498,271	\$5,749,205	\$472	\$212	\$684
Montgomery	Pottsgrove	5,150	\$21,701,492	\$1,165,545	\$8,702,268	\$7,536,722	\$3,466,892	\$464	\$209	\$673
Montgomery	Pottstown	4,060	\$23,487,642	\$1,261,476	\$9,418,512	\$8,157,036	\$3,752,236	\$638	\$287	\$924
Montgomery	Souderton Area	10,563	\$44,426,696	\$2,386,073	\$17,815,043	\$15,428,970	\$7,097,326	\$464	\$208	\$672
Montgomery	Springfield Township	5,279	\$20,032,618	\$1,075,913	\$8,033,052	\$6,957,138	\$3,200,284	\$418	\$188	\$606
Montgomery	Spring-Ford Area	11,030	\$49,111,087	\$2,637,662	\$19,693,477	\$17,055,815	\$7,845,675	\$491	\$221	\$711
Montgomery	Upper Dublin	6,851	\$32,692,817	\$1,755,868	\$13,109,774	\$11,353,905	\$5,222,796	\$526	\$236	\$762
Montgomery	Upper Merion Area	8,167	\$36,522,937	\$1,961,577	\$14,645,646	\$12,684,070	\$5,834,672	\$493	\$221	\$714
Montgomery	Upper Moreland Twp	5,118	\$23,385,978	\$1,256,016	\$9,377,744	\$8,121,728	\$3,735,995	\$504	\$226	\$730
Montgomery	Upper Perkiomen	5,356	\$21,581,928	\$1,159,124	\$8,654,323	\$7,495,199	\$3,447,792	\$444	\$200	\$644
Montgomery	Wissahickon	8,747	\$41,317,279	\$2,219,072	\$16,568,171	\$14,349,099	\$6,600,586	\$521	\$234	\$755
Montour	Danville Area	4,687	\$15,015,775	\$806,468	\$6,021,305	\$5,214,836	\$2,398,825	\$353	\$159	\$512
Northampton	Bangor Area	5,848	\$19,678,861	\$1,056,914	\$7,891,196	\$6,834,282	\$3,143,770	\$371	\$167	\$538
Northampton	Bethlehem Area	26,066	\$92,960,451	\$4,992,727	\$37,277,011	\$32,284,283	\$14,850,770	\$393	\$177	\$570
Northampton	Easton Area	15,310	\$53,004,117	\$2,846,749	\$21,254,577	\$18,407,827	\$8,467,601	\$382	\$171	\$553
Northampton	Nazareth Area	7,285	\$23,570,524	\$1,265,928	\$9,451,747	\$8,185,819	\$3,765,477	\$357	\$160	\$517
Northampton	Northampton Area	13,279	\$31,241,505	\$1,677,921	\$12,527,800	\$10,849,879	\$4,990,944	\$259	\$117	\$376

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Northampton	Pen Argyl Area	3,248	\$10,089,793	\$541,903	\$4,045,993	\$3,504,089	\$1,611,881	\$342	\$154	\$496
Northampton	Saucon Valley	5,060	\$16,867,303	\$905,910	\$6,763,765	\$5,857,854	\$2,694,613	\$367	\$165	\$533
Northampton	Wilson Area	3,933	\$13,501,620	\$725,146	\$5,414,131	\$4,688,985	\$2,156,933	\$378	\$170	\$548
Northumberland	Line Mountain	2,325	\$7,306,081	\$392,396	\$2,929,728	\$2,537,333	\$1,167,173	\$346	\$156	\$502
Northumberland	Milton Area	3,752	\$13,100,905	\$703,624	\$5,253,444	\$4,549,820	\$2,092,917	\$385	\$173	\$558
Northumberland	Mount Carmel Area	3,243	\$7,013,994	\$376,708	\$2,812,602	\$2,435,893	\$1,120,511	\$238	\$107	\$346
Northumberland	Shamokin Area	4,360	\$10,716,350	\$575,555	\$4,297,241	\$3,721,687	\$1,711,976	\$271	\$122	\$393
Northumberland	Shikellamy	5,002	\$17,273,151	\$927,708	\$6,926,509	\$5,998,802	\$2,759,449	\$381	\$171	\$552
Northumberland	Warrior Run	3,315	\$9,302,598	\$499,625	\$3,730,329	\$3,230,704	\$1,486,124	\$309	\$139	\$448
Perry	Greenwood	1,571	\$4,203,063	\$225,738	\$1,685,422	\$1,459,684	\$671,455	\$295	\$132	\$427
Perry	Newport	2,164	\$7,059,356	\$379,144	\$2,830,792	\$2,451,647	\$1,127,758	\$360	\$162	\$521
Perry	Susquenita	4,199	\$11,097,063	\$596,002	\$4,449,907	\$3,853,905	\$1,772,796	\$291	\$131	\$422
Perry	West Perry	5,332	\$15,328,278	\$823,252	\$6,146,618	\$5,323,366	\$2,448,748	\$317	\$142	\$459
Philadelphia	Philadelphia City	350,231	\$1,112,041,823	\$59,725,631	\$445,927,214	\$386,201,583	\$177,652,728	\$350	\$157	\$507
Pike	Delaware Valley	7,870	\$32,186,638	\$1,728,683	\$12,906,797	\$11,178,114	\$5,141,933	\$451	\$203	\$653
Potter	Austin Area	397	\$1,597,760	\$85,813	\$640,700	\$554,887	\$255,248	\$444	\$199	\$643
Potter	Coudersport Area	1,412	\$4,953,785	\$266,058	\$1,986,461	\$1,720,403	\$791,385	\$387	\$174	\$560
Potter	Galeton Area	810	\$2,929,554	\$157,341	\$1,174,747	\$1,017,406	\$468,007	\$399	\$179	\$578
Potter	Northern Potter	1,078	\$3,693,984	\$198,397	\$1,481,283	\$1,282,886	\$590,127	\$378	\$170	\$547
Potter	Oswayo Valley	899	\$2,942,038	\$158,011	\$1,179,753	\$1,021,742	\$470,001	\$361	\$162	\$523
Schuylkill	Blue Mountain	5,974	\$16,016,213	\$860,200	\$6,422,479	\$5,562,279	\$2,558,648	\$296	\$133	\$428
Schuylkill	Mahanoy Area	2,572	\$6,787,891	\$364,565	\$2,721,935	\$2,357,370	\$1,084,390	\$291	\$131	\$422
Schuylkill	Minersville Area	2,712	\$3,983,268	\$213,934	\$1,597,285	\$1,383,351	\$636,342	\$162	\$73	\$235
Schuylkill	North Schuylkill	4,838	\$10,031,415	\$538,768	\$4,022,583	\$3,483,815	\$1,602,555	\$229	\$103	\$331
Schuylkill	Pine Grove Area	3,397	\$9,376,202	\$503,578	\$3,759,844	\$3,256,266	\$1,497,882	\$304	\$137	\$441
Schuylkill	Pottsville Area	5,024	\$14,467,443	\$777,019	\$5,801,425	\$5,024,406	\$2,311,227	\$317	\$143	\$460
Schuylkill	Saint Clair Area	1,964	\$2,373,534	\$127,478	\$951,784	\$824,306	\$379,181	\$133	\$60	\$193
Schuylkill	Schuylkill Haven	2,360	\$6,646,448	\$356,968	\$2,665,216	\$2,308,248	\$1,061,794	\$310	\$139	\$450
Schuylkill	Shenandoah Valley	2,357	\$4,573,255	\$245,621	\$1,833,869	\$1,588,248	\$730,594	\$214	\$96	\$310
Schuylkill	Tamaqua Area	4,933	\$10,752,159	\$577,478	\$4,311,601	\$3,734,123	\$1,717,696	\$240	\$108	\$348
Schuylkill	Tri-Valley	2,137	\$18,636,371	\$1,000,924	\$7,473,159	\$6,472,235	\$2,977,228	\$961	\$432	\$1,393
Schuylkill	Williams Valley	2,201	\$5,389,657	\$289,468	\$2,161,245	\$1,871,777	\$861,017	\$270	\$121	\$391
Snyder	Midd-West	4,523	\$15,526,190	\$833,882	\$6,225,980	\$5,392,098	\$2,480,365	\$378	\$170	\$548
Snyder	Selinsgrove Area	4,955	\$16,332,538	\$877,189	\$6,549,325	\$5,672,136	\$2,609,182	\$363	\$163	\$527
Somerset	Berlin Brothrsvalley	1,698	\$4,646,022	\$249,529	\$1,863,048	\$1,613,519	\$742,219	\$302	\$136	\$437
Somerset	Conemaugh Twp Area	2,582	\$5,710,066	\$306,677	\$2,289,729	\$1,983,052	\$912,204	\$244	\$110	\$353
Somerset	Meyersdale Area	1,959	\$5,685,016	\$305,331	\$2,279,683	\$1,974,352	\$908,202	\$320	\$144	\$464
Somerset	North Star	2,756	\$7,281,653	\$391,084	\$2,919,932	\$2,528,849	\$1,163,270	\$291	\$131	\$422
Somerset	Rockwood Area	1,749	\$4,304,336	\$231,178	\$1,726,033	\$1,494,855	\$687,633	\$271	\$122	\$393
Somerset	Salisbury-Elk Lick	738	\$1,748,936	\$93,932	\$701,321	\$607,389	\$279,399	\$261	\$117	\$379
Somerset	Shade-Central City	1,304	\$3,145,795	\$168,955	\$1,261,459	\$1,092,505	\$502,552	\$266	\$119	\$385
Somerset	Shanksville-Stonycrk	934	\$2,384,774	\$128,082	\$956,291	\$828,210	\$380,976	\$281	\$126	\$408
Somerset	Somerset Area	4,982	\$14,206,634	\$763,011	\$5,696,840	\$4,933,829	\$2,269,562	\$314	\$141	\$456

## Costs of PSERS Pension Increases to School Districts (2012-13 School Year)

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County	District	Home-Owners	2007-08 Payroll	Projected Increase of Taxpayer Contributions				Increase on a per Homeowner Basis		
				2009-10 Rate (4.78% of payroll)	2012-13 Rate (~29.97% of payroll)*	Total PSERS Increase	Local PSERS Share	Residential School Property Taxes	Commercial School Property Taxes	TOTAL SCHOOL PROPERTY TAXES #
Somerset	Turkeyfoot Valley A	827	\$1,794,423	\$96,375	\$719,561	\$623,186	\$286,666	\$239	\$107	\$347
Somerset	Windber Area	2,668	\$7,408,826	\$397,914	\$2,970,929	\$2,573,015	\$1,183,587	\$306	\$138	\$444
Sullivan	Sullivan County	1,661	\$5,338,023	\$286,695	\$2,140,540	\$1,853,845	\$852,769	\$354	\$159	\$513
Susquehanna	Blue Ridge	1,841	\$7,051,843	\$378,741	\$2,827,779	\$2,449,038	\$1,126,558	\$422	\$190	\$612
Susquehanna	Elk Lake	2,001	\$7,953,151	\$427,148	\$3,189,202	\$2,762,054	\$1,270,545	\$438	\$197	\$635
Susquehanna	Forest City Regional	1,450	\$5,250,452	\$281,992	\$2,105,424	\$1,823,432	\$838,779	\$399	\$179	\$578
Susquehanna	Montrose Area	2,870	\$10,586,513	\$568,581	\$4,245,177	\$3,676,595	\$1,691,234	\$407	\$183	\$589
Susquehanna	Mountain View	2,349	\$7,683,242	\$412,652	\$3,080,969	\$2,668,317	\$1,227,426	\$361	\$162	\$523
Susquehanna	Susquehanna Comm	1,265	\$5,905,299	\$317,162	\$2,368,017	\$2,050,854	\$943,393	\$515	\$231	\$746
Tioga	Northern Tioga	3,338	\$12,829,385	\$689,042	\$5,144,565	\$4,455,524	\$2,049,541	\$424	\$190	\$614
Tioga	Southern Tioga	3,342	\$12,658,422	\$679,860	\$5,076,009	\$4,396,150	\$2,022,229	\$418	\$188	\$605
Tioga	Wellsboro Area	2,893	\$9,753,011	\$523,816	\$3,910,944	\$3,387,128	\$1,558,079	\$372	\$167	\$539
Union	Lewisburg Area	3,086	\$11,253,117	\$604,383	\$4,512,484	\$3,908,101	\$1,797,726	\$402	\$181	\$583
Union	Mifflinburg Area	3,632	\$12,079,865	\$648,786	\$4,844,009	\$4,195,223	\$1,929,802	\$367	\$165	\$531
Venango	Cranberry Area	2,877	\$7,281,789	\$391,091	\$2,919,987	\$2,528,896	\$1,163,292	\$279	\$125	\$404
Venango	Franklin Area	4,224	\$13,336,636	\$716,285	\$5,347,972	\$4,631,687	\$2,130,576	\$348	\$156	\$504
Venango	Oil City Area	3,872	\$12,431,738	\$667,685	\$4,985,110	\$4,317,425	\$1,986,015	\$354	\$159	\$513
Venango	Titusville Area	2,406	\$13,395,505	\$719,447	\$5,371,579	\$4,652,132	\$2,139,981	\$614	\$276	\$889
Venango	Valley Grove	1,963	\$5,350,460	\$287,363	\$2,145,527	\$1,858,164	\$854,755	\$300	\$135	\$435
Warren	Warren County	10,205	\$30,024,842	\$1,612,577	\$12,039,920	\$10,427,343	\$4,796,578	\$324	\$146	\$470
Washington	Avella Area	1,324	\$4,159,289	\$223,387	\$1,667,869	\$1,444,482	\$664,462	\$346	\$156	\$502
Washington	Bentworth	2,465	\$6,816,050	\$366,077	\$2,733,226	\$2,367,149	\$1,088,889	\$305	\$137	\$442
Washington	Bethlehem-Center	2,870	\$7,803,182	\$419,094	\$3,129,065	\$2,709,971	\$1,246,587	\$300	\$135	\$434
Washington	Burggettstown Area	2,882	\$7,331,268	\$393,748	\$2,939,828	\$2,546,080	\$1,171,197	\$280	\$126	\$406
Washington	California Area	2,282	\$5,180,067	\$278,211	\$2,077,199	\$1,798,988	\$827,534	\$250	\$112	\$363
Washington	Canon-McMillan	9,325	\$25,120,110	\$1,349,153	\$10,073,129	\$8,723,976	\$4,013,029	\$297	\$133	\$430
Washington	Charleroi	3,598	\$8,138,229	\$437,089	\$3,263,418	\$2,826,330	\$1,300,112	\$249	\$112	\$361
Washington	Chartiers-Houston	2,569	\$5,608,744	\$301,235	\$2,249,098	\$1,947,864	\$896,017	\$241	\$108	\$349
Washington	Fort Cherry	2,522	\$6,639,104	\$356,574	\$2,662,271	\$2,305,698	\$1,060,621	\$290	\$130	\$421
Washington	McGuffey	3,893	\$14,683,077	\$788,600	\$5,887,893	\$5,099,293	\$2,345,675	\$416	\$187	\$603
Washington	Peters Township	5,769	\$22,480,551	\$1,207,387	\$9,014,669	\$7,807,282	\$3,591,350	\$430	\$193	\$623
Washington	Ringgold	7,784	\$16,231,965	\$871,788	\$6,508,995	\$5,637,207	\$2,593,115	\$230	\$103	\$333
Washington	Trinity Area	7,519	\$18,949,200	\$1,017,725	\$7,598,603	\$6,580,878	\$3,027,204	\$278	\$125	\$403
Washington	Washington	2,757	\$10,335,989	\$555,126	\$4,144,717	\$3,589,591	\$1,651,212	\$413	\$186	\$599
Wayne	Wallenpaupack Area	7,277	\$27,323,532	\$1,467,494	\$10,956,698	\$9,489,204	\$4,365,034	\$414	\$186	\$600
Wayne	Wayne Highlands	5,412	\$20,238,833	\$1,086,989	\$8,115,744	\$7,028,755	\$3,233,227	\$412	\$185	\$597
Wayne	Western Wayne	4,226	\$15,516,886	\$833,382	\$6,222,250	\$5,388,867	\$2,478,879	\$405	\$182	\$587
Westmoreland	Belle Vernon Area	5,546	\$13,720,232	\$736,887	\$5,501,794	\$4,764,906	\$2,191,857	\$273	\$123	\$395
Westmoreland	Burrell	4,337	\$9,614,135	\$516,357	\$3,855,255	\$3,338,898	\$1,535,893	\$244	\$110	\$354
Westmoreland	Derry Area	4,922	\$12,794,222	\$687,153	\$5,130,465	\$4,443,312	\$2,043,924	\$287	\$129	\$415
Westmoreland	Franklin Regional	6,816	\$19,995,063	\$1,073,896	\$8,017,992	\$6,944,096	\$3,194,284	\$323	\$145	\$469
Westmoreland	Greater Latrobe	8,205	\$19,474,211	\$1,045,922	\$7,809,131	\$6,763,209	\$3,111,076	\$262	\$118	\$379
Westmoreland	Greensburg Salem	6,261	\$15,479,688	\$831,384	\$6,207,333	\$5,375,949	\$2,472,936	\$273	\$122	\$395

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Westmoreland	Hempfield Area	14,478	\$39,382,657	\$2,115,167	\$15,792,390	\$13,677,223	\$6,291,523	\$300	\$135	\$435
Westmoreland	Jeannette City	2,372	\$6,587,397	\$353,796	\$2,641,537	\$2,287,740	\$1,052,361	\$306	\$138	\$444
Westmoreland	Kiski Area	8,248	\$18,350,356	\$985,562	\$7,358,467	\$6,372,905	\$2,931,536	\$245	\$110	\$355
Westmoreland	Ligonier Valley	4,762	\$10,979,617	\$589,694	\$4,402,811	\$3,813,117	\$1,754,034	\$254	\$114	\$368
Westmoreland	Monessen City	2,335	\$5,791,551	\$311,053	\$2,322,404	\$2,011,351	\$925,221	\$273	\$123	\$396
Westmoreland	Mount Pleasant Area	5,087	\$11,124,495	\$597,475	\$4,460,907	\$3,863,432	\$1,777,179	\$241	\$108	\$349
Westmoreland	New Kensington-Arnld	4,123	\$12,526,518	\$672,775	\$5,023,116	\$4,350,341	\$2,001,157	\$335	\$150	\$485
Westmoreland	Norwin	10,257	\$23,939,630	\$1,285,752	\$9,599,758	\$8,314,007	\$3,824,443	\$257	\$116	\$373
Westmoreland	Penn-Trafford	7,534	\$20,483,045	\$1,100,105	\$8,213,672	\$7,113,567	\$3,272,241	\$300	\$135	\$434
Westmoreland	Southmoreland	4,249	\$10,589,597	\$568,747	\$4,246,414	\$3,677,667	\$1,691,727	\$275	\$123	\$398
Westmoreland	Yough	4,657	\$10,316,511	\$554,080	\$4,136,906	\$3,582,826	\$1,648,100	\$244	\$110	\$354
Wyoming	Lackawanna Trail	2,315	\$8,372,725	\$449,683	\$3,357,451	\$2,907,768	\$1,337,573	\$399	\$179	\$578
Wyoming	Tunkhannock Area	5,276	\$17,617,013	\$946,176	\$7,064,397	\$6,118,222	\$2,814,382	\$368	\$165	\$533
York	Central York	9,382	\$28,699,195	\$1,541,379	\$11,508,337	\$9,966,958	\$4,584,801	\$337	\$151	\$489
York	Dallastown Area	10,363	\$38,663,183	\$2,076,525	\$15,503,882	\$13,427,357	\$6,176,584	\$411	\$185	\$596
York	Dover Area	6,831	\$19,108,501	\$1,026,281	\$7,662,482	\$6,636,201	\$3,052,653	\$308	\$139	\$447
York	Eastern York	5,156	\$15,508,192	\$832,915	\$6,218,763	\$5,385,848	\$2,477,490	\$332	\$149	\$481
York	Hanover Public	3,416	\$11,422,190	\$613,464	\$4,580,282	\$3,966,818	\$1,824,736	\$369	\$166	\$534
York	Northeastern York	5,779	\$20,650,981	\$1,109,125	\$8,281,015	\$7,171,890	\$3,299,069	\$394	\$177	\$571
York	Northern York Co	5,659	\$15,775,815	\$847,289	\$6,326,080	\$5,478,791	\$2,520,244	\$307	\$138	\$445
York	Red Lion Area	9,603	\$31,249,173	\$1,678,333	\$12,530,875	\$10,852,542	\$4,992,169	\$359	\$161	\$520
York	South Eastern	4,977	\$17,762,219	\$953,975	\$7,122,625	\$6,168,650	\$2,837,579	\$393	\$177	\$570
York	South Western	6,985	\$22,034,230	\$1,183,416	\$8,835,695	\$7,652,279	\$3,520,048	\$348	\$156	\$504
York	Southern York County	5,542	\$20,206,069	\$1,085,229	\$8,102,606	\$7,017,376	\$3,227,993	\$402	\$181	\$582
York	Spring Grove Area	7,354	\$20,226,445	\$1,086,324	\$8,110,776	\$7,024,453	\$3,231,248	\$303	\$136	\$439
York	West Shore	15,669	\$46,753,995	\$2,511,067	\$18,748,286	\$16,237,219	\$7,469,121	\$329	\$148	\$477
York	West York Area	6,245	\$16,683,319	\$896,029	\$6,689,987	\$5,793,958	\$2,665,221	\$294	\$132	\$427
York	York City	5,562	\$37,944,196	\$2,037,910	\$15,215,569	\$13,177,659	\$6,061,723	\$752	\$338	\$1,090
York	York Suburban	5,672	\$18,128,130	\$973,627	\$7,269,355	\$6,295,728	\$2,896,035	\$352	\$158	\$511

\* Assumes 6% annual payroll increase (PSERS assumption), 2012-13 rate based on PSERS testimony of February 17, 2009

# Illustrates the combined Commercial and Residential property tax increases for PSERS on a per homeowner basis.

Sources: PSERS, Office of Fiscal Management; Pennsylvania Department of Education, Property Tax Reduction Allocations 2008-09