

# COVID-19 Impact on Local Revenues



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In response to a request from the General Assembly, this research brief examines how the COVID-19 pandemic and mandated business closures could impact local earned income taxes (EIT), property taxes and gaming revenues received by municipalities, counties and school districts for the current year. The analysis excludes other important local revenue sources (e.g., realty transfer taxes, occupational taxes and various fees) because the Independent Fiscal Office (IFO) lacks relevant data that could be used to inform projections of those revenues. The revenue projections are aggregated at the county level because there is insufficient local detail to facilitate projections at the municipal or school district level and much of the data used for this analysis are only published at the county level.

The analysis uses two distinct time frames based on the local unit impacted. They are as follows:

- For **municipalities and counties**, the analysis makes projections for revenues received during calendar year (CY) 2020 because that corresponds to the municipal and county fiscal year. Those revenues are generally related to (1) property tax bills sent in March 2020, (2) EIT remittances received during the calendar year, which are attributable to wage compensation and certain net profits earned one quarter prior (i.e., 2019 Q4 to 2020 Q3) and (3) gaming local share assessment distributions on a one quarter delay (i.e., 2019 Q4 to 2020 Q3). Hence, COVID-19 will affect only two quarters of revenues received by local units during the calendar year.
- For **school districts**, the analysis makes projections for school year (SY) 2020-21, which begins July 2020 and ends June 2021. Property tax revenues are generally related to property tax bills sent in July 2020 and EIT remittances are attributable to wages and net profits earned one quarter prior (i.e., 2020 Q2 to 2021 Q1).<sup>1</sup> Hence, COVID-19 will affect all four quarters of revenues received for the school year.

## Earned Income Tax

The text that follows describes the methodology and data sources used to make projections for the growth rate of the two components of the EIT base (wages and net profits) from 2019 Q4 to 2021 Q1. As noted, all projections are made at the county level, although counties do not receive EIT revenues.

- For **2019 Q4**, the wage growth rate is based on actual county-level data from the U.S. Bureau of Labor Statistics (BLS) from the Quarterly Census of Employment and Wages (QCEW) for that quarter. For the entire state, wages grew by 4.5 percent in 2019 Q4 from the prior year.
- For **2020 Q1**, it is known that the personal income tax (PIT) withholding growth rate for the state was roughly 3.5 percent, and that rate should also reflect the average growth rate across all counties for the wage portion of the EIT base. Projections of county-specific growth rates were determined based on the relationship of county wage growth to statewide growth for CY 2019. For example, if a county's wage growth rate was one-half the statewide average rate for CY 2019, then it was assumed the county growth rate for 2020 Q1 was  $3.5\% * 50\% = 1.75\%$ .

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<sup>1</sup> The only school district to receive a gaming local share assessment is the Philadelphia school district, which receives a guarantee of \$5 million annually in addition to a 1 percent assessment on specified iGaming revenue. For this reason, the impact of COVID-19 on gaming local share assessments distributed to school districts is believed to be nominal and omitted from this analysis.

- For **2020 Q2**, it is known that the PIT withholding growth rate for the state declined by roughly 7 percent, and that rate should also reflect the average growth across all counties for the wage portion of the EIT base. The analysis used two methods to project 2020 Q2 wage growth for each county based on (1) May statewide job loss data by sector, (2) county specific employment and wages paid by sector (CY 2019), (3) total unemployment compensation (UC) payments for 2020 Q2 by county and (4) county data published by the Department of Revenue (DOR) for wage compensation and net profits reported on the state tax return.<sup>2</sup>
- For **2020 Q3 to 2021 Q1**, projected statewide job loss patterns were applied to each county based on the industry composition of its wage base for CY 2019. Overall, the analysis assumes that statewide jobs fall by the following percentages on a year-over-year basis: 14.4 percent (2020 Q2), 10 percent (2020 Q3), 8 percent (2020 Q4), and 6 percent (2021 Q1). The retail trade and foodservice sectors have higher job loss, while the healthcare and professional service sectors are lower. Sector-specific forecasts are applied to each county.<sup>3</sup>
- Most of the EIT base (more than 90 percent statewide) is wage compensation, while the remainder is net profits of sole proprietors, partners and compensation paid to independent contractors. Due to lack of data, that part of the EIT base is assumed to fall by 15 percent across all counties. The impact on EIT collections will depend on the portion of the EIT base comprised of net profits for each county.

**Table 1** lists historical growth of EIT revenues for municipalities (CY) and school districts (SY) for the Great Recession and the COVID-19 pandemic. (Note: The municipal data exclude Philadelphia due to large fluctuations in historical growth rates. Moreover, the reported amounts reflect collections at the much higher city rates on wages and earnings for residents and commuters, and the city has a fiscal year that ends in June.<sup>4</sup>) The top bank of figures show amounts reported to the Department of Community and Economic Development (DCED) or Pennsylvania Department of Education (PDE) by calendar year or school year. The middle portion of the table shows the EIT base as reported by DOR.<sup>5</sup>

During the prior recession, school district EIT fell by 1.3 percent, municipal EIT by 0.6 percent and the statewide EIT base by 3.1 percent. Reporting periods that do not fully overlap, late payments and penalties motivate the difference in growth rates. The bottom of the table shows that the ratio of collections to the EIT base is roughly 0.5 percent in all years, which is also equal to the tax rate for the majority of local units.

The analysis projects a 7.3 percent decline in school district EIT (-\$115 million) for SY 2020-21 and a 3.4 percent (-\$60 million) decline for municipal EIT (excludes Philadelphia, see footnote 4) for CY 2020. The decline for municipalities is more modest because only two quarters of full-year collections were impacted by COVID-19. Under normal conditions, EIT collections might expand by roughly 3 to 4 percent and the

<sup>2</sup> Data sources are as follows: (1) U.S. Bureau of Labor Statistics, State and Area Employment, (2) U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages and (3) Pennsylvania Department of Labor and Industry.

<sup>3</sup> Because a disproportionate share of lost jobs is part-time or in low-wage sectors (e.g., retail trade and food service), the projected percentage decline in wages is less than the projected reduction in jobs.

<sup>4</sup> Data published by the Philadelphia Department of Revenue show that wage, earnings and net profits collections increased by roughly \$52 million for FY 2019-20. For FY 2020-21, the analysis projects that wage, earnings and net profits collections could fall by 7 to 8 percent, or \$150 to \$175 million from the FY 2019-20 level of \$2.2 billion. That potential reduction reflects four full quarters of COVID-19 impact.

<sup>5</sup> These growth rates assume that S corporation dividends to shareholders comprise 30 percent of net profits and are excluded since those dividends are not included in the local EIT base. The DOR data reflect tax year data, or the four quarters contained within the calendar year, and therefore lag municipal collections data by one quarter but lead school district collections data by one quarter. See <https://www.revenue.pa.gov/GeneralTaxInformation/News%20and%20Statistics/ReportsStats/PIT/Pages/default.aspx>.

shortfall relative to that outcome would be roughly \$165 to \$180 million for school district EIT and \$115 to \$130 million for municipal EIT.

**Table 1: Earned Income Tax Collections and Tax Base Growth Rates**

	SY 07-08 CY 2007	SY 08-09 CY 2008	SY 09-10 CY 2009	SY 10-11 CY 2010	SY 18-19 CY 2018	SY 19-20 CY 2019	SY 20-21 CY 2020
<b>EIT Collections</b>							
School District	6.2%	1.8%	-1.3%	2.6%	4.0%	3.5%	-7.3%
Municipal	6.6%	6.5%	-0.6%	2.8%	0.9%	3.7%	-3.4%
<b>Personal Income Tax Data</b>							
Compensation	6.7%	2.7%	-2.5%	2.7%	4.3%	4.3%	-4.0%
Net Profits	<u>14.5%</u>	<u>6.9%</u>	<u>-8.9%</u>	<u>8.5%</u>	<u>7.0%</u>	<u>4.5%</u>	<u>-15.0%</u>
EIT Base	7.3%	3.1%	-3.1%	3.2%	4.5%	4.3%	-5.0%
<b>Ratio: EIT Collections / EIT Base</b>							
School District	0.48%	0.48%	0.48%	0.48%	0.51%	0.50%	0.49%
Municipal	0.52%	0.53%	0.55%	0.54%	0.57%	0.56%	0.57%

Note: Personal income tax data assume that 30 percent of net profits is attributable to S corporation shareholder dividends and those amounts are excluded from growth rate computations because they are not included in the local EIT base. School districts in Philadelphia, Pike, Wayne and Delaware (mostly) counties do not levy EIT. Only some school districts in other counties levy EIT (e.g., Bucks and Chester). For EIT base and ratio computations, Philadelphia and Delaware counties were removed from the tax base. EIT collections do not include Philadelphia.

Sources: DCED, DOR. All projections by IFO.

**Appendix 1** (see pages 7 and 8) displays the projected county growth rates for the municipalities and school districts that reside in each county. The growth rates are averages and do not represent potential outcomes for any particular municipality or school district within the county. It is noted that school districts in certain counties do not levy an EIT (Philadelphia, Pike, Wayne and most of Delaware) while only certain school districts in other counties levy an EIT (e.g., Bucks and Chester).

## Property Taxes

**Table 2** lists historical growth rates and projections for property tax collections for school districts, municipalities and counties.<sup>6</sup> The top half of the table displays growth rates based on amounts reported to DCED or PDE. The bottom half controls for changes in millage rates and reassessments to allow for a clearer picture of the impact of economic distress on collections. In addition to economic distress, other factors can impact growth rates such as (1) the share of payments made in the discount, base and penalty periods, (2) late/delinquent payments from prior years and (3) changes in total assessed value from normal economic growth and/or appeals. Shifting payments across the three payment periods can have a significant impact on property tax growth rates. For example, economic distress could shift more payments from discount to penalty, which would increase collections, all else equal. For the second factor, delinquent payments typically comprise roughly 4 percent of total school district collections. For the third factor, collections data suggest that changes in assessed values due to economic growth and/or appeals increase net collections by roughly 0.5 to 1.0 percent per annum.

For projections of SY 2020-21 or CY 2020 collections, the analysis makes three general assumptions or adjustments:

<sup>6</sup> The latest data are as follows: school districts (SY 2018-19), municipalities (CY 2018) and counties (CY 2017).

- Collections data from the Great Recession suggest that financial distress could have temporarily reduced overall collections by roughly 0.5 to 1.5 percent. This analysis assumes that the COVID-19 pandemic temporarily reduces overall collections by 1.75 percent for school districts and 1.25 percent for municipalities and counties. A higher rate is used for school districts because property tax bills were received roughly four months later and COVID-19 would have a greater impact on ability to pay those bills. They are also larger than municipal and county property tax bills.
- Counties with a larger share of commercial property value include an extra reduction of 0.25 or 0.50 percentage points. That adjustment reflects economic stress of commercial rental properties and small businesses.<sup>7</sup> Data from the U.S. Census Bureau show that one-quarter of Pennsylvania renters missed their most recent rent payment, while 4.7 percent of homeowners missed a mortgage payment.<sup>8</sup>
- A financial distress adjustment was also applied for counties where UC payments data suggest that a relatively larger portion of the wage base was eliminated by COVID-19. This adjustment affects rural counties that have a disproportionately large share of manufacturing jobs. Based on the level of distress, a 0.25 or 0.50 percentage point reduction was applied. A positive adjustment of 0.25 percentage points was also applied to counties that were less impacted by COVID-19.<sup>9</sup>

It is noted that the overall reduction applied to each county reflects an estimate of foregone revenues for the current calendar or school year. Some of those missed payments will be received in later years. The analysis also does not attempt to control for shifting across the three payment periods because some local units have extended the discount and base periods by one or two months, and others may follow. Finally, the analysis assumes millage rates are held constant and there is no net effect from general economic growth/contraction and/or appeals. *Shifting payments across periods, higher millage rates and general economic growth (already reflected in bills sent in March and July) would reduce any projected negative revenue impact and could result in revenue growth in some jurisdictions.*<sup>10</sup>

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<sup>7</sup> The share of commercial properties is based on data from the State Tax and Equalization Board (STEB).

<sup>8</sup> See <https://www.census.gov/data/tables/2020/demo/hhp/hhp8.html#techdoc>.

<sup>9</sup> The two adjustments were applied to county and municipal collections, but at half the rate of school districts and only in cases where the larger 0.50 percentage point adjustment was applied.

<sup>10</sup> A recent analysis by the Allegheny Institute for Public Policy found that 12 out of 26 school districts in their Allegheny County sample increased millage rates for SY 2020-21. See <https://www.alleghenyinstitute.org/coronavirus-impact-on-school-district-tax-revenue/>.

**Table 2: Property Tax Collections and Tax Base Growth Rates**

	SY 07-08 CY 2007	SY 08-09 CY 2008	SY 09-10 CY 2009	SY 10-11 CY 2010	SY 18-19 CY 2018	SY 19-20 CY 2019	SY 20-21 CY 2020
<b>Reported to DCED or PDE</b>							
School District	4.6%	4.7%	2.9%	3.5%	3.0%	2.6%	-1.9%
Municipal	6.9%	0.2%	2.8%	4.4%	4.5%	3.9%	-1.4%
County	3.2%	2.0%	2.8%	3.0%	2.2%	1.1%	-1.3%
<b>Control for Millage Rates and Reassessments</b>							
School District	1.8%	0.5%	0.6%	1.2%	0.9%	1.0%	-1.8%
Municipal	--	--	--	--	--	1.0%	-1.3%
County	2.6%	0.4%	0.8%	0.1%	1.0%	1.0%	-1.3%

Note: Municipal tax bases not calculated due to missing data and reporting issues.

Sources: School district data reported to PDE. Municipal and county data reported to DCED. For school districts, SY 19-20 and SY 20-21 are projected by the IFO. For municipalities, CY 2019 and CY 2020 are projected by the IFO. For counties, CY 2018 and after are projected by the IFO.

**Appendix 2** (see pages 9 and 10) displays county level detail for all three local entities. For SY 2020-21, the analysis projects a reduction of 1.9 percent (-\$279 million) for school districts. For CY 2020, the projected reduction is 1.4 percent for municipalities (-\$41 million) and 1.3 percent (-\$43 million) for counties. These figures do not include any reductions for delinquent property taxes from prior years. A recent analysis by the Pennsylvania Association of School Business Officials (PASBO) assumes that school district delinquent collections could fall by 25 to 35 percent due to financial distress. If delinquent collections fell by 10 to 20 percent, then the analysis projects further reductions in property tax collections: school districts (-\$55 to -\$110 million), municipalities (-\$11 to -\$23 million) and counties (-\$13 to -\$26 million).<sup>11</sup>

## Gaming Revenues

**Table 3** displays the actual gaming local share assessment (LSA) distributions by county for CY 2019 and projected distributions for CY 2020. Actual distributions are based on data provided by the Pennsylvania Department of Revenue. Projections for CY 2020 are based on actual monthly gaming results through May 2020, the historical collection patterns associated with each casino, planned casino reopening dates and reduced capacity related to current COVID-19 mitigation efforts. For the purpose of allocating LSA distributions to counties and municipalities, the following assumptions were applied:

- The analysis omits the LSA distribution to the Philadelphia school district (\$5 million plus 1 percent of specified iGaming revenues). This is the only school district to receive an LSA allocation.
- Any LSA distributed to a specified county for the purpose of municipal grants within that county appears in the county column.
- LSAs allocated to the Commonwealth Financing Authority for grants and projects in any county are excluded from the analysis.
- The analysis excludes revenue from any casino that is not yet in operation. Projections of the amount of revenue that may be generated by a yet-to-be-opened facility under a COVID-19 and non-COVID-19 scenario were deemed too speculative at this time.

<sup>11</sup> Delinquent collections data for municipal and county property tax collections are not available. The analysis assumes that delinquent taxes comprise the same share of total collections as for school districts (3.8 percent).

For CY 2020, the analysis projects a total reduction in gaming LSA distributions of 9.6 percent (-\$6 million) for municipalities and 20.5 percent (-\$19 million) for counties. In the absence of COVID-19, LSA distributions to municipalities would have been flat (roughly \$64 million) and distributions to counties would have grown by 1.9 percent (\$2 million). Note that some municipality/county LSA distributions are set at fixed dollar amounts or subject to budgetary caps and are therefore unaffected by reduced gaming collections related to COVID-19 (e.g., Pittsburgh).

**Table 3: Gaming LSA Distributions by County**

	Municipal (000s)				County (000s)			
	CY 2019	CY 2020	Change	Growth	CY 2019	CY 2020	Change	Growth
<b>Total</b>	<b>\$63,920</b>	<b>\$57,767</b>	<b>-\$6,153</b>	<b>-9.6%</b>	<b>\$92,427</b>	<b>\$73,506</b>	<b>-\$18,922</b>	<b>-20.5%</b>
Allegheny	10,000	10,000	0	0.0	5,958	3,535	-2,423	-40.7
Bucks	11,884	11,078	-807	-6.8	10,213	6,224	-3,990	-39.1
Dauphin	1,202	1,173	-29	-2.4	13,052	11,527	-1,524	-11.7
Delaware	10,444	8,549	-1,896	-18.2	4,375	2,397	-1,978	-45.2
Erie	1,376	1,409	33	2.4	11,157	10,224	-933	-8.4
Fayette	601	387	-214	-35.6	601	387	-214	-35.6
Lebanon	340	285	-55	-16.2	220	220	0	0.0
Lehigh	3,813	2,970	-843	-22.1	1,354	749	-605	-44.7
Luzerne	3,055	3,010	-45	-1.5	11,295	9,683	-1,612	-14.3
Monroe	1,291	1,291	0	0.0	11,875	11,300	-575	-4.8
Montgomery	2,341	1,386	-955	-40.8	2,341	1,999	-342	-14.6
Northampton	11,120	10,120	-1,000	-9.0	4,063	2,248	-1,815	-44.7
Philadelphia	n.a.	n.a.	n.a.	n.a.	7,528	6,483	-1,044	-13.9
Schuylkill	n.a.	n.a.	n.a.	n.a.	50	50	0	0.0
Washington	6,452	6,110	-343	-5.3	8,346	6,477	-1,868	-22.4

Note: Distributions to Bethlehem are included with Northampton County. Delaware County includes payments remitted directly to Chester City by Harrah's Casino.

Source: Pennsylvania Department of Revenue, Pennsylvania Gaming Control Board and IFO projections.

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## Appendix

### Appendix 1: EIT Collections by County

	Municipal (\$ millions)			School District (\$ millions)			
	CY 2020	Change	Growth	2020-21	Change	Growth	
<b>Total</b>	<b>\$1,718.4</b>	<b>-\$59.7</b>	<b>-3.4%</b>	<b>Total</b>	<b>\$1,468.5</b>	<b>-\$115.4</b>	<b>-7.3%</b>
Adams	12.3	-0.5	-3.7	Adams	25.4	-2.1	-7.6
Allegheny	281.3	-8.9	-3.1	Allegheny	145.1	-10.7	-6.8
Armstrong	6.2	-0.3	-4.4	Armstrong	7.0	-0.6	-8.2
Beaver	25.5	-0.4	-1.7	Beaver	19.8	-1.7	-7.8
Bedford	4.2	-0.3	-6.0	Bedford	6.1	-0.6	-9.0
Berks	78.9	-3.3	-4.0	Berks	65.4	-5.6	-7.9
Blair	19.1	-0.9	-4.6	Blair	12.9	-1.2	-8.2
Bradford	6.8	-0.2	-2.5	Bradford	9.0	-0.6	-6.3
Bucks	115.5	-4.1	-3.4	Bucks	79.5	-5.9	-6.9
Butler	30.7	-0.8	-2.7	Butler	27.8	-2.1	-7.0
Cambria	13.2	-0.6	-4.1	Cambria	11.7	-1.0	-7.6
Cameron	0.3	0.0	-12.5	Cameron	0.3	0.0	-12.9
Carbon	6.0	-0.4	-6.1	Carbon	5.9	-0.6	-8.9
Centre	23.8	-0.8	-3.2	Centre	31.8	-2.4	-6.9
Chester	124.4	-3.1	-2.4	Chester	68.6	-4.1	-5.6
Clarion	3.0	-0.2	-6.0	Clarion	3.7	-0.4	-9.0
Clearfield	7.0	-0.3	-4.6	Clearfield	8.2	-0.7	-8.1
Clinton	3.3	-0.2	-5.7	Clinton	6.1	-0.5	-8.2
Columbia	6.5	-0.3	-4.3	Columbia	14.9	-1.3	-8.1
Crawford	7.4	-0.5	-6.4	Crawford	5.9	-0.6	-8.8
Cumberland	38.1	-0.9	-2.3	Cumberland	70.2	-4.8	-6.4
Dauphin	45.4	-1.4	-2.9	Dauphin	65.2	-4.9	-6.9
Delaware	26.6	-0.9	-3.2	Delaware	3.1	-0.2	-6.6
Elk	3.2	-0.3	-9.1	Elk	2.9	-0.4	-11.0
Erie	33.8	-1.7	-4.7	Erie	26.4	-2.3	-8.1
Fayette	12.0	-0.6	-4.4	Fayette	10.3	-1.0	-9.1
Forest	0.3	0.0	-5.7	Forest	0.3	0.0	-8.7
Franklin	17.3	-0.6	-3.3	Franklin	25.8	-1.9	-6.8
Fulton	1.4	-0.1	-6.1	Fulton	1.3	-0.1	-8.0
Greene	5.1	-0.3	-5.0	Greene	3.2	-0.3	-7.6
Huntingdon	3.6	-0.2	-5.2	Huntingdon	4.5	-0.4	-8.6
Indiana	7.5	-0.4	-4.7	Indiana	11.0	-1.0	-8.2
Jefferson	3.9	-0.2	-5.2	Jefferson	3.4	-0.3	-8.4

Source: All projections by IFO.

**Appendix 1 Continued: EIT Collections by County**

	Municipal (\$ millions)				School District (\$ millions)		
	CY 2020	Change	Growth		2020-21	Change	Growth
Juniata	\$2.1	-\$0.1	-5.9%	Juniata	\$2.1	-\$0.2	-9.2%
Lackawanna	19.8	-1.0	-5.0	Lackawanna	26.7	-2.3	-7.8
Lancaster	71.4	-3.0	-4.0	Lancaster	73.4	-6.3	-7.9
Lawrence	12.4	-0.5	-4.2	Lawrence	8.2	-0.7	-8.2
Lebanon	20.1	-0.5	-2.4	Lebanon	17.3	-1.4	-7.4
Lehigh	75.0	-1.3	-1.6	Lehigh	47.0	-3.5	-6.9
Luzerne	49.6	-2.2	-4.2	Luzerne	39.0	-3.5	-8.2
Lycoming	10.5	-0.5	-4.7	Lycoming	28.2	-2.4	-7.9
McKean	3.4	-0.3	-8.4	McKean	3.3	-0.3	-8.8
Mercer	19.7	-1.1	-5.5	Mercer	9.5	-0.8	-8.1
Mifflin	4.2	-0.2	-3.5	Mifflin	6.2	-0.5	-7.7
Monroe	18.4	-0.7	-3.5	Monroe	15.6	-1.5	-8.8
Montgomery	174.6	-4.4	-2.5	Montgomery	121.3	-8.1	-6.3
Montour	2.5	0.0	-1.7	Montour	7.1	-0.4	-5.1
Northampton	57.3	-1.7	-3.0	Northampton	49.0	-3.9	-7.4
Northumberland	9.1	-0.5	-4.8	Northumberland	12.1	-1.1	-8.1
Perry	4.3	-0.1	-3.3	Perry	11.5	-0.9	-7.6
Philadelphia	see text	see text	-7.6	Philadelphia	0.0	0.0	n.a.
Pike	1.7	-0.1	-3.7	Pike	0.0	0.0	n.a.
Potter	1.4	-0.1	-5.1	Potter	1.3	-0.1	-7.9
Schuylkill	12.0	-0.4	-3.6	Schuylkill	13.2	-1.1	-7.7
Snyder	3.6	-0.3	-8.6	Snyder	11.2	-1.3	-10.1
Somerset	6.5	-0.3	-4.6	Somerset	6.3	-0.6	-8.3
Sullivan	0.4	0.0	-8.3	Sullivan	0.4	0.0	-8.2
Susquehanna	3.3	-0.1	-2.6	Susquehanna	1.9	-0.2	-7.3
Tioga	3.7	-0.1	-3.2	Tioga	7.4	-0.6	-7.5
Union	4.3	-0.2	-4.6	Union	10.9	-1.0	-8.1
Venango	5.0	-0.2	-4.0	Venango	4.6	-0.4	-7.8
Warren	6.9	-0.3	-4.4	Warren	3.2	-0.2	-6.7
Washington	34.1	-1.3	-3.7	Washington	27.6	-2.2	-7.4
Wayne	1.9	-0.1	-4.5	Wayne	0.0	0.0	n.a.
Westmoreland	47.9	-2.2	-4.5	Westmoreland	42.9	-3.7	-8.0
Wyoming	3.1	-0.1	-4.1	Wyoming	2.7	-0.2	-7.8
York	54.4	-2.0	-3.6	York	74.8	-5.8	-7.2

Source: All projections by IFO.



## Appendix 2: Property Tax Collections by County

	School District			Municipal			County		
	2020-21	Change	Growth	CY 2020	Change	Growth	CY 2020	Change	Growth
<b>Total</b>	<b>\$14,562.2</b>	<b>-\$279.2</b>	<b>-1.9%</b>	<b>\$2,971.7</b>	<b>-\$40.8</b>	<b>-1.4%</b>	<b>\$3,276.5</b>	<b>-\$42.9</b>	<b>-1.3%</b>
Adams	111.1	-2.0	-1.8	13.4	-0.2	-1.3	39.3	-0.5	-1.3
Allegheny	1,500.5	-34.5	-2.3	425.3	-6.5	-1.5	360.7	-5.5	-1.5
Armstrong	60.2	-1.2	-2.0	6.5	-0.1	-1.3	18.6	-0.2	-1.3
Beaver	141.7	-2.5	-1.8	36.0	-0.5	-1.3	56.3	-0.7	-1.3
Bedford	28.2	-0.6	-2.0	2.2	0.0	-1.3	9.7	-0.1	-1.3
Berks	573.5	-11.7	-2.0	94.1	-1.2	-1.3	144.0	-1.8	-1.3
Blair	65.3	-1.5	-2.3	16.8	-0.2	-1.3	34.3	-0.4	-1.3
Bradford	52.1	-0.8	-1.5	8.5	-0.1	-1.3	11.6	-0.1	-1.3
Bucks	1,163.0	-17.7	-1.5	121.5	-1.5	-1.3	199.6	-2.5	-1.3
Butler	188.3	-3.4	-1.8	18.1	-0.2	-1.3	49.8	-0.6	-1.3
Cambria	64.5	-1.3	-2.0	18.5	-0.2	-1.3	41.8	-0.5	-1.3
Cameron	2.9	-0.1	-2.3	0.7	0.0	-1.5	1.8	0.0	-1.5
Carbon	77.3	-1.6	-2.0	11.0	-0.1	-1.3	17.3	-0.2	-1.3
Centre	153.2	-3.1	-2.0	23.2	-0.4	-1.5	27.0	-0.4	-1.5
Chester	1,021.0	-15.5	-1.5	85.0	-1.1	-1.3	165.3	-2.1	-1.3
Clarion	24.4	-0.5	-2.0	2.7	0.0	-1.3	9.6	-0.1	-1.3
Clearfield	58.2	-1.3	-2.3	7.3	-0.1	-1.3	13.5	-0.2	-1.3
Clinton	24.7	-0.5	-2.0	4.4	-0.1	-1.3	13.0	-0.2	-1.3
Columbia	57.0	-1.2	-2.0	8.6	-0.1	-1.3	11.4	-0.1	-1.3
Crawford	49.4	-1.0	-2.0	10.4	-0.1	-1.3	26.5	-0.3	-1.3
Cumberland	260.7	-5.3	-2.0	40.6	-0.6	-1.5	52.4	-0.8	-1.5
Dauphin	278.6	-6.4	-2.3	57.2	-0.9	-1.5	105.2	-1.6	-1.5
Delaware	941.4	-14.3	-1.5	218.9	-2.8	-1.3	172.0	-2.2	-1.3
Elk	15.7	-0.4	-2.3	6.4	-0.1	-1.5	8.3	-0.1	-1.5
Erie	208.4	-4.8	-2.3	62.0	-0.8	-1.3	76.7	-1.0	-1.3
Fayette	65.3	-1.3	-2.0	9.8	-0.1	-1.3	26.9	-0.3	-1.3
Forest	5.6	-0.1	-2.0	0.5	0.0	-1.3	1.7	0.0	-1.3
Franklin	137.9	-2.5	-1.8	11.0	-0.1	-1.3	41.9	-0.5	-1.3
Fulton	11.0	-0.2	-2.0	0.4	0.0	-1.3	4.9	-0.1	-1.3
Greene	35.7	-0.6	-1.8	5.0	-0.1	-1.3	12.5	-0.2	-1.3
Huntingdon	19.9	-0.4	-2.0	2.6	0.0	-1.3	10.2	-0.1	-1.3
Indiana	60.8	-1.4	-2.3	6.8	-0.1	-1.3	21.8	-0.3	-1.3
Jefferson	19.0	-0.4	-2.0	5.5	-0.1	-1.3	10.2	-0.1	-1.3

Note: Millions of dollars.

Source: All projections by IFO.

**Appendix 2 Continued: Property Tax Collections by County**

	School District			Municipal			County		
	2020-21	Change	Growth	CY 2020	Change	Growth	CY 2020	Change	Growth
Juniata	\$14.1	-\$0.3	-2.3%	\$1.3	\$0.0	-1.5%	\$5.4	-\$0.1	-1.5%
Lackawanna	175.7	-3.6	-2.0	54.6	-0.7	-1.3	81.4	-1.0	-1.3
Lancaster	658.3	-13.4	-2.0	90.3	-1.1	-1.3	121.0	-1.5	-1.3
Lawrence	52.0	-1.1	-2.0	16.7	-0.2	-1.3	26.5	-0.3	-1.3
Lebanon	152.9	-2.7	-1.8	18.9	-0.2	-1.3	32.8	-0.4	-1.3
Lehigh	485.6	-9.9	-2.0	67.0	-0.8	-1.3	106.9	-1.4	-1.3
Luzerne	250.4	-5.8	-2.3	49.2	-0.6	-1.3	121.6	-1.5	-1.3
Lycoming	86.8	-1.8	-2.0	24.4	-0.3	-1.3	37.2	-0.5	-1.3
McKean	21.0	-0.4	-2.0	7.3	-0.1	-1.3	13.1	-0.2	-1.3
Mercer	73.2	-1.7	-2.3	12.5	-0.2	-1.3	29.8	-0.4	-1.3
Mifflin	26.1	-0.5	-1.8	6.5	-0.1	-1.3	13.7	-0.2	-1.3
Monroe	329.1	-5.9	-1.8	29.1	-0.4	-1.3	46.8	-0.6	-1.3
Montgomery	1,688.6	-30.1	-1.8	217.5	-2.8	-1.3	232.3	-2.9	-1.3
Montour	14.2	-0.2	-1.5	2.6	0.0	-1.3	4.5	-0.1	-1.3
Northampton	491.0	-8.7	-1.8	89.7	-1.1	-1.3	98.1	-1.2	-1.3
Northumberland	48.7	-1.0	-2.0	12.5	-0.2	-1.3	23.1	-0.3	-1.3
Perry	38.0	-0.7	-1.8	2.5	0.0	-1.3	9.8	-0.1	-1.3
Philadelphia	788.1	-20.2	-2.5	683.2	-10.4	-1.5	n.a.	n.a.	n.a.
Pike	98.8	-1.5	-1.5	11.1	-0.1	-1.3	22.2	-0.3	-1.3
Potter	13.3	-0.2	-1.8	2.3	0.0	-1.3	6.4	-0.1	-1.3
Schuylkill	90.5	-1.8	-2.0	21.8	-0.3	-1.3	43.6	-0.6	-1.3
Snyder	29.0	-0.7	-2.3	2.4	0.0	-1.5	9.5	-0.1	-1.5
Somerset	45.8	-0.9	-2.0	8.9	-0.1	-1.3	20.8	-0.3	-1.3
Sullivan	8.2	-0.2	-2.0	1.3	0.0	-1.3	2.7	0.0	-1.3
Susquehanna	42.6	-0.6	-1.5	5.4	-0.1	-1.3	8.9	-0.1	-1.3
Tioga	31.0	-0.6	-1.8	6.4	-0.1	-1.3	12.6	-0.2	-1.3
Union	28.9	-0.5	-1.8	6.6	-0.1	-1.3	10.2	-0.1	-1.3
Venango	30.8	-0.5	-1.8	8.8	-0.1	-1.3	11.4	-0.1	-1.3
Warren	23.4	-0.4	-1.8	5.0	-0.1	-1.3	10.8	-0.1	-1.3
Washington	208.2	-4.2	-2.0	32.8	-0.4	-1.3	41.8	-0.5	-1.3
Wayne	58.4	-1.0	-1.8	7.6	-0.1	-1.3	20.6	-0.3	-1.3
Westmoreland	324.2	-5.8	-1.8	48.0	-0.6	-1.3	83.2	-1.1	-1.3
Wyoming	30.6	-0.7	-2.3	2.8	0.0	-1.3	11.7	-0.1	-1.3
York	628.3	-11.2	-1.8	73.8	-0.9	-1.3	160.3	-2.0	-1.3

Note: Millions of dollars.

Source: All projections by IFO.