

From New Hope to Bristol, school taxes skyrocket

School taxes in Bucks County are the lowest in Bristol Borough, New Hope-Solebury and the Pennridge districts, according to a new analysis of educational costs.

The study converts all taxes such as wage and occupational levies, into real estate millage for comparison.

The Pennridge wage tax is equivalent to 7.6 mills in real estate taxes. Accordingly, the district's mythical real estate levy, with other incidental taxes included, is equivalent to 86.5 mills. The actual real estate levy is 50. Creating a hypothetical real estate levy is one way to make a comparison of district taxes.

The comparable real estate levy for all Bucks districts follows:

New Hope-Solebury	76.6 mills
Bristol Borough	80.6 mills
Pennridge School Dist.	86.5 mills
Palisades School Dist.	96.5 mills
Quakertown School Dist.	97.4 mills
Council Rock School Dist.	98.7 mills
Morrisville Borough	99.7 mills
Central Bucks School Dist.	103.9 mills
Neshaminy School Dist.	107.9 mills
Pennsbury School Dist.	108.5 mills
Bensalem School Dist.	109.6 mills
Centennial School Dist.	114.9 mills
Bristol Twp. School Dist.	118.2 mills

Education in Bucks has become a \$155-million job according to the analysis compiled annually by the Intermediate Unit.

Bristol Township with the highest millage, has the county's largest budget of \$22.4 million and the second largest enrollment with 13,946 pupils.

Enrollments and the 1974-75 budget follow:

Enrollment	Budget
Bensalem 7,363	\$13.8 million
Bristol Borough 1,925	\$2.7 million
Bristol Twp 13,456	\$22.4 million
Centennial 14,197	\$20.5 million
Central Bucks 12,210	\$18.3 million
Council Rock 8,469	\$12.1 million
Morrisville 1,848	\$3.2 million
Neshaminy 12,836	\$20.4 million
New Hope-Solebury 878	\$1.7 million
Palisades 2,510	\$3.6 million
Pennsbury 13,031	\$20.6 million
Pennridge 6,466	\$9.1 million
Quakertown 4,321	\$6.6 million

Operating costs per pupil vary widely. They range from \$1,068 in Council Rock to \$1,518 at New Hope-Solebury, which is the county's wealthiest district. The county is \$1,194 and the median \$1,133.

The per pupil averages are weighted by

the state to compensate for districts with higher high school enrollments. They do not include debt service costs to districts.

Here are the per pupil operation costs by districts:

Bensalem, \$1,377; Bristol Borough, \$1,131; Bristol Township, \$1,327; Centennial, \$1,114; Central Bucks, \$1,133; Council Rock, \$1,068; Morrisville, \$1,065; Neshaminy, \$1,193; New Hope-Solebury, \$1,518; Palisades, \$1,132; Pennridge, \$1,072; Pennsbury, \$1,226 and Quakertown, \$1,141.

Debt service and capital outlay vary widely, reflecting the greater building needs in some districts. Per pupil debt service figures follow:

Bensalem, \$318; Bristol Borough, \$134; Bristol Township, \$131; Centennial, \$172; Central Bucks, \$176; Council Rock, \$134; Morrisville, \$459; Neshaminy, \$180; New Hope-Solebury, \$211; Palisades, \$161; Pennridge, \$164; Pennsbury, \$146 and Quakertown, \$187.

There is also a wide variance in the per cent of school budgets used for teachers' salaries.

In Bensalem Township, 34 per cent of

the budget is for teachers. Here are the other districts figures: Bristol Borough, 43 per cent; Bristol Township, 42; Centennial, 41; Central Bucks, 43; Council Rock, 41; Morrisville, 34; Neshaminy, 43; New Hope-Solebury, 38; Palisades, 37; Pennridge, 42; Pennsbury, 45 and Quakertown, 44.

Principals' shares of the budget for salaries range from a low of 1.7 per cent in Morrisville to a high of 3.07 in Pennridge. The Palisades figure is 1.9 per cent and Quakertown's 2.97 per cent.

Administration costs run from 1.9 per cent of the budget to 5.1 per cent.

By districts, they are:

Bensalem 2.67 per cent; Bristol Borough, 4.00 per cent; Bristol Township, 1.94 per cent; Centennial, 2.12 per cent; Central Bucks, 2.66 per cent; Council Rock, 2.4 per cent; Morrisville, 3.58 per cent; Neshaminy, 2.42 per cent; New Hope-Solebury, 5.11 per cent; Palisades, 3.97 per cent; Pennridge, 2.51 per cent; Pennsbury, 2.62 per cent, and Quakertown 2.95 per cent.

Some districts get a substantially higher share of state appropriations. This is based on the concept that the state

agrees to share education costs on the basis of the district's ability to pay from local sources.

The share of state aid is based on a complicated system called an equalization formula. It reflects an area's property valuation and related assessment. Generally, the higher property value per pupil, the less the state will provide. The higher market area reflects greater taxing potential at the local level.

For this school year, the state will provide only 16 per cent of Bensalem's needs and 7 per cent of New Hope-Solebury's.

Other percentage of total budget needs provided by the state follow:

Bristol Borough, 49 per cent; Bristol Township, 39 per cent; Centennial, 41 per cent; Central Bucks, 28 per cent; Council Rock, 36 per cent; Morrisville, 41 per cent; Neshaminy, 41 per cent; Palisades, 34 per cent; Pennridge, 35 per cent; Pennsbury, 25 per cent and Quakertown, 32 per cent.

The local share from school taxes is generally the difference between the figure above and 100 per cent, although some districts get very limited federal aid.

