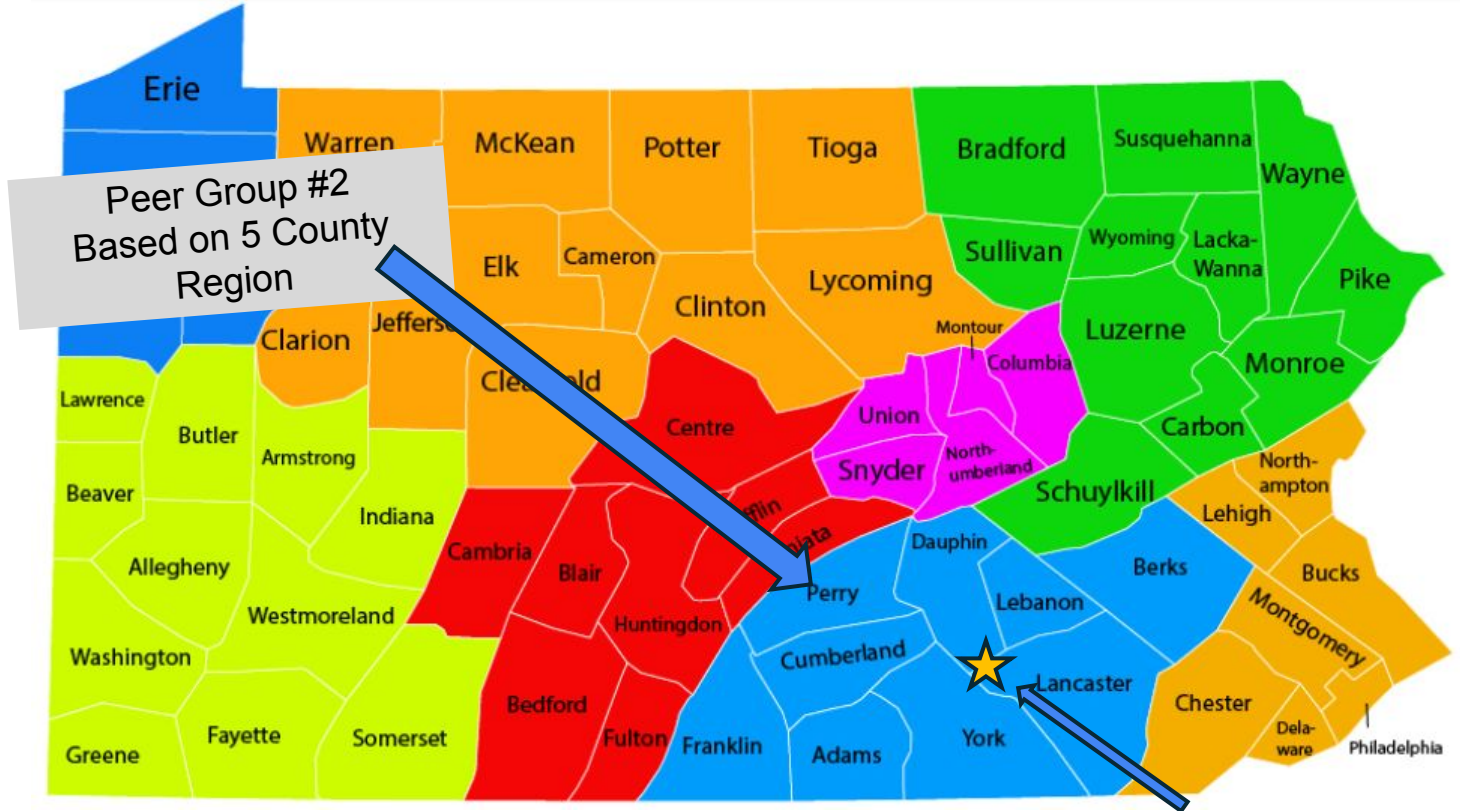


**PEER Groups ?**

GREAT LAKES AND ERIE	PENNSYLVANIA WILDS	SUSQUEHANNA VALLEY	NORTHEAST MOUNTAINS - POCONOS
PITTSBURGH - LAUREL HIGHLANDS	ALLEGHENY MTS & VALLEYS	PA DUTCH - AMISH COUNTRY	PHILADELPHIA - LEHIGH VALLEY



Elizabethtown Area SD

# Two Different Peer Groups

**Group One:** IU #13 peers based on enrollment and % low income

**Group Two:** Regional (5 county) peers based on enrollment, % low income, and % residential assessment

## Elizabethtown Area SD Peer Group #2

Counties: Cumberland, Dauphin, Lancaster, Lebanon, York  
 Enrollment: 2,600 to 4,700  
 % Low Income: 30% to 50%  
 % Residential Assessment: 69.3% to 78.5%

<b>District</b>	<b>County</b>	<b>Enrollment</b>	<b>% Low Income</b>	<b>% Residential Assessed Value</b>
Cocalico	Lancaster	2,898	43.62%	72.0%
Donegal	Lancaster	2,793	47.83%	71.0%
Elizabethtown Area	Lancaster	3,661	40.62%	73.9%
Manheim Central	Lancaster	2,741	37.76%	70.0%
Mechanicsburg Area	Cumberland	4,671	38.54%	75.0%
Palmyra Area	Lebanon	3,518	31.24%	75.2%
South Western	York	4,378	38.56%	76.7%
Spring Grove Area	York	3,946	39.91%	78.5%
Warwick	Lancaster	3,790	35.78%	76.2%

# Elizabethtown Area SD

## Peer Group #1

Lancaster & Lebanon Counties

Enrollment: 2,661 to 4,661

Low Income: 31% to 51%

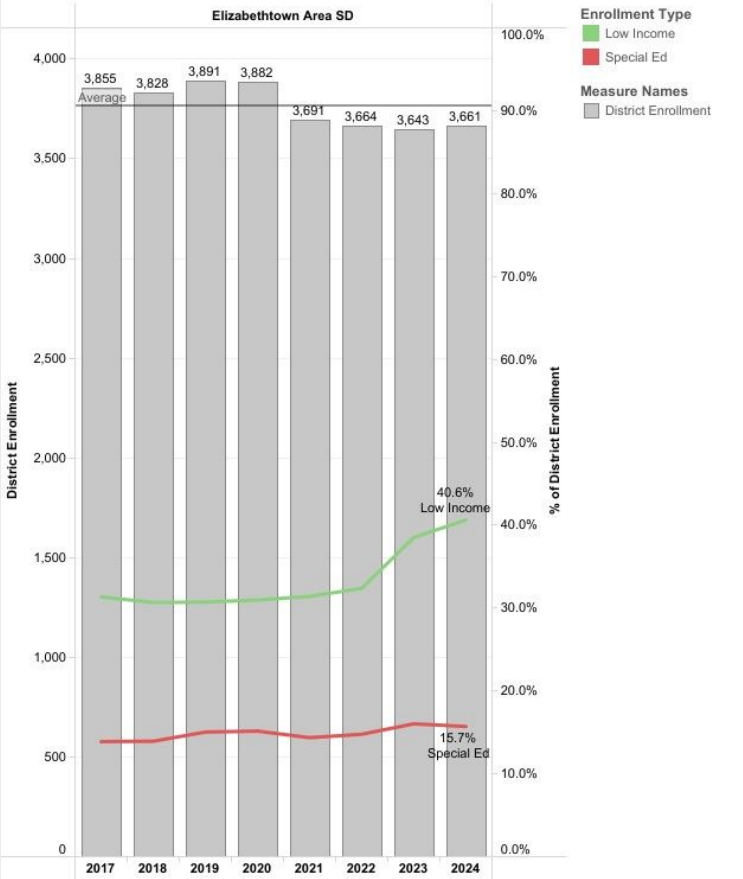
District	County	2024		Assessment % Residential
		Enrollment ↑	% Low Income Enrollment	
Eastern Lancaster Count...	Lancaster	2,678	47.68 %	64.2
Manheim Central SD	Lancaster	2,741	37.76 %	70.0
Donegal SD	Lancaster	2,793	47.83 %	71.0
Cocalico SD	Lancaster	2,898	43.62 %	72.0
Solanco SD	Lancaster	3,060	45.75 %	65.1
Palmyra Area SD	Lebanon	3,518	31.24 %	75.2
Elizabethtown Area SD	Lancaster	3,661	40.62 %	73.9
Warwick SD	Lancaster	3,790	35.78 %	76.2
Conestoga Valley SD	Lancaster	3,910	50.66 %	54.6
Ephrata Area SD	Lancaster	3,989	50.51 %	71.9

# Enrollment

## Enrollment Breakdown (District Level)

District(s): Elizabethtown Area SD

Source: PA DOE Enrollment Data



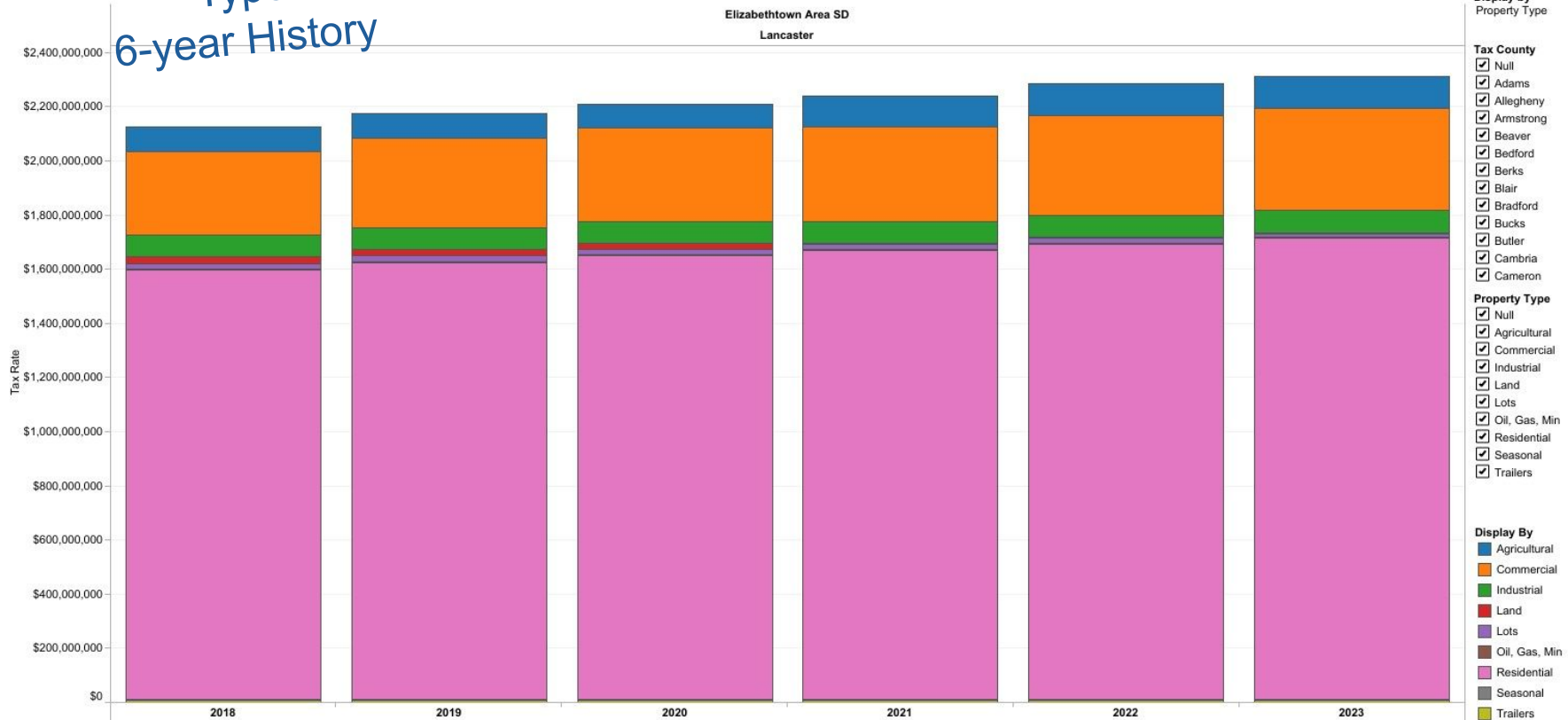
# Tax Information

EASD  
Assessed Value by Property  
Type  
6-year History

Assessed Value by Property Type

Source: Pennsylvania State Tax Equalization Board...

Elizabethtown Area SD  
Lancaster



Year  
Multiple values

Display by  
Property Type

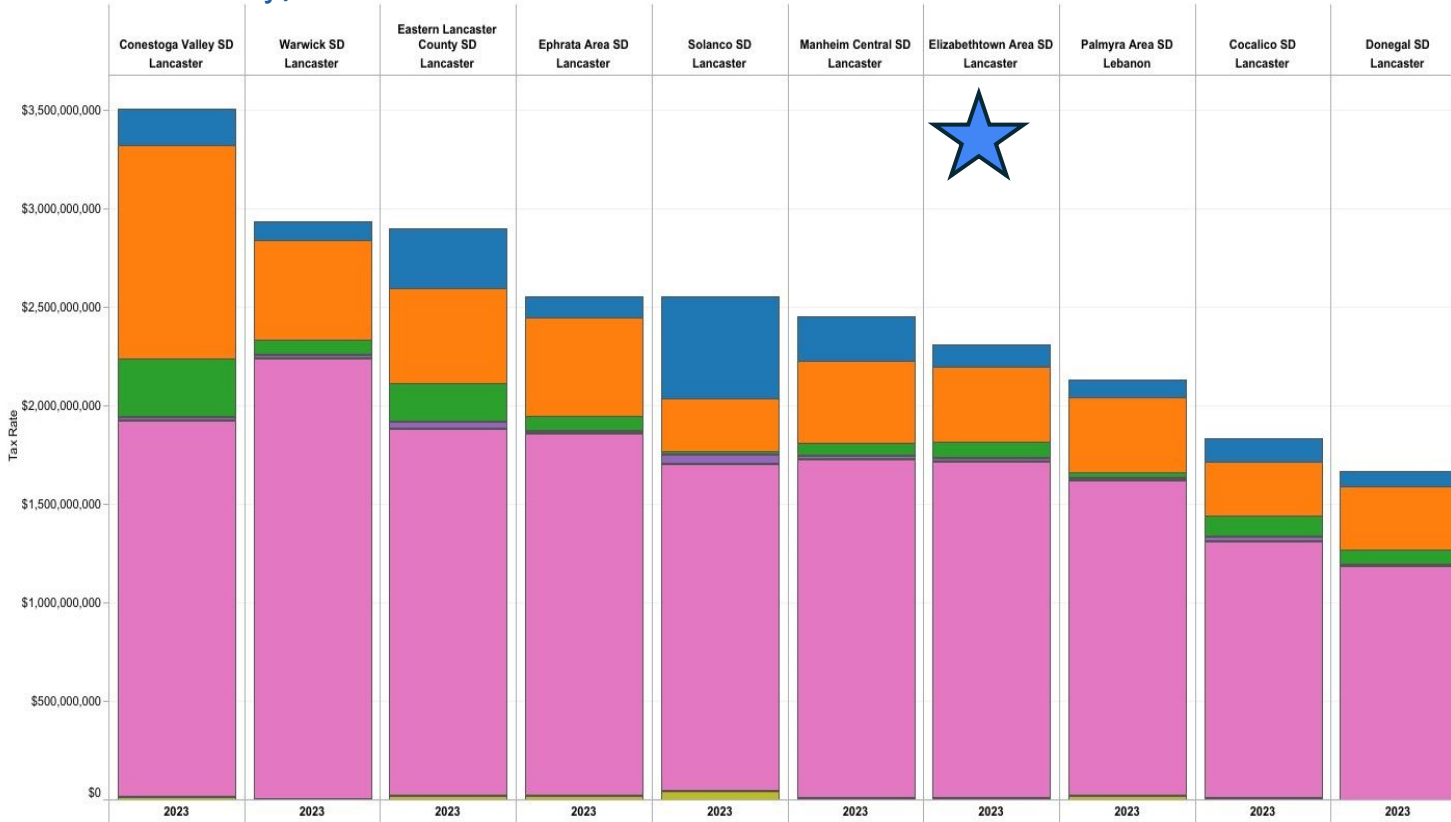
- Tax County
- Null
  - Adams
  - Allegheny
  - Armstrong
  - Beaver
  - Bedford
  - Berks
  - Blair
  - Bradford
  - Bucks
  - Butler
  - Cambria
  - Cameron

- Property Type
- Null
  - Agricultural
  - Commercial
  - Industrial
  - Land
  - Lots
  - Oil, Gas, Min
  - Residential
  - Seasonal
  - Trailers

- Display By
- Agricultural
  - Commercial
  - Industrial
  - Land
  - Lots
  - Oil, Gas, Min
  - Residential
  - Seasonal
  - Trailers

# Peer Group #1 Comparison Assessed Value by Property Type

Assessed Value by Property Type  
Source: Pennsylvania State Tax Equalization Board.



**Year**  
2023

**Display by Property Type**

**Tax County**

- Null
- Adams
- Allegheny
- Armstrong
- Beaver
- Bedford
- Berks
- Blair
- Bradford
- Bucks
- Butler
- Cambria
- Cameron

**Property Type**

- Null
- Agricultural
- Commercial
- Industrial
- Land
- Lots
- Oil, Gas, Min
- Residential
- Seasonal
- Trailers

**Display By**

- Agricultural
- Commercial
- Industrial
- Land
- Lots
- Oil, Gas, Min
- Residential
- Seasonal
- Trailers

**District**

- Abington Heights SD
- Abington SD
- Albert Gallatin Area SD
- Aliquippa SD
- Allegheny Valley SD
- Allegheny-Clarion Valley SD
- Allentown City SD
- Altoona Area SD
- Ambridge Area SD
- Annville-Cleona SD
- Apollo-Ridge SD
- Armstrong SD
- Athens Area SD
- Austin Area SD
- Avella Area SD
- Avon Grove SD
- Avonworth SD
- Bald Eagle Area SD
- Baldwin-Whitehall SD
- Bangor Area SD
- Beaver Area SD
- Beaver Falls SD

**Municipality**

- Akron Borough
- Bart Township
- Brecknock Township
- Caernarvon Township
- Clay Township
- Colerain Township
- Conoy Township
- Denver Borough
- Drumore Township
- Earl Township
- East Cocalico Township
- East Donegal Township
- East Drumore Township
- East Earl Township
- East Lampeter Township
- Eden Township
- Elizabeth Township
- Elizabethtown Borough
- Ephrata Borough
- Ephrata Township
- Fulton Township

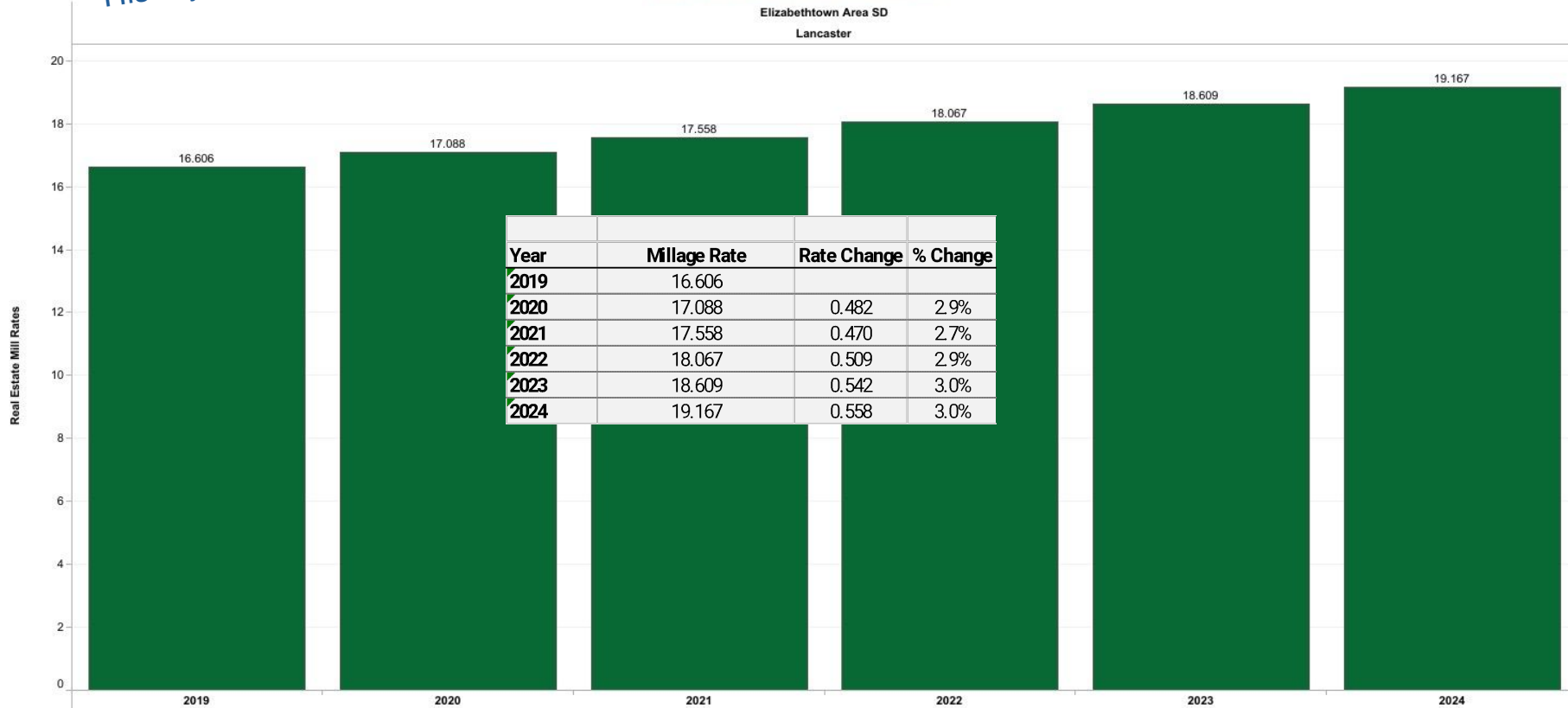


# EASD Millage Rate History

## Mill Rates

Source: Pennsylvania State Tax Equalization Board

Elizabethtown Area SD  
Lancaster

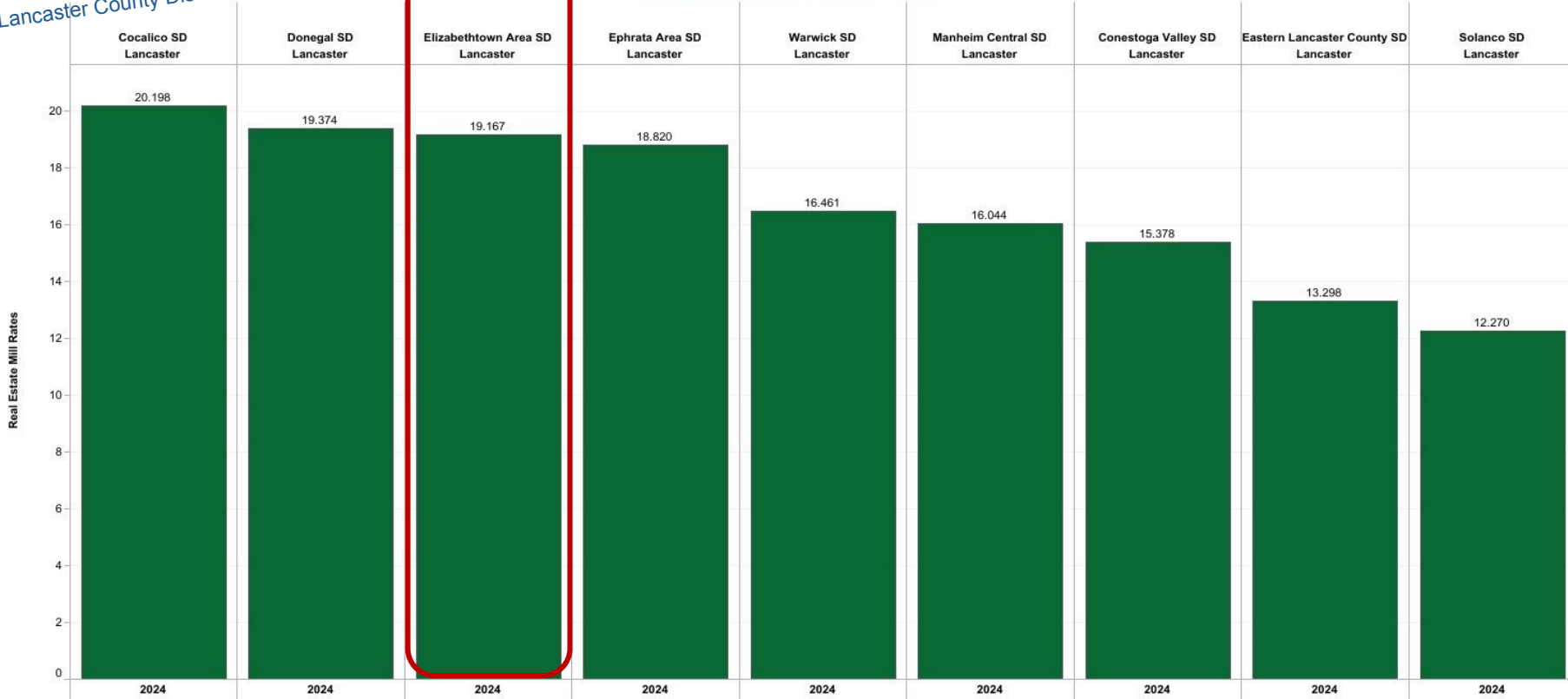


Year	Millage Rate	Rate Change	% Change
2019	16.606		
2020	17.088	0.482	2.9%
2021	17.558	0.470	2.7%
2022	18.067	0.509	2.9%
2023	18.609	0.542	3.0%
2024	19.167	0.558	3.0%

Peer Group #1  
Comparison  
Millage Rates  
(Lancaster County Districts Only)

Mill Rates

Source: Pennsylvania State Tax Equalization Board

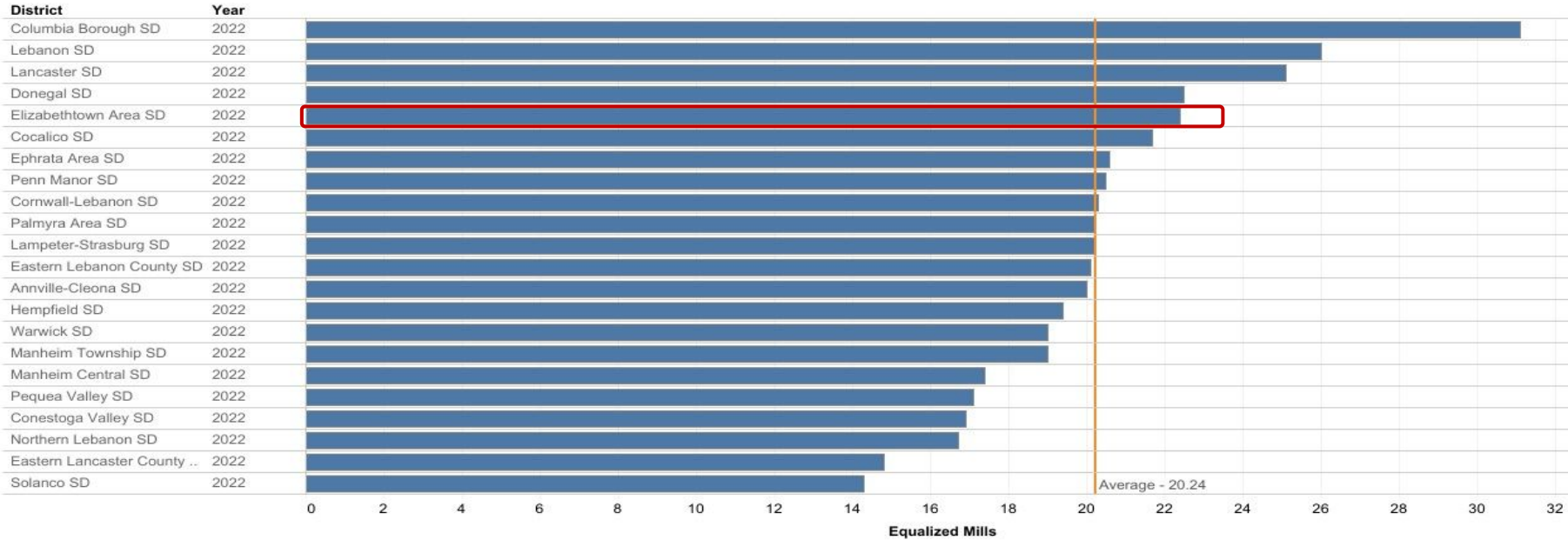


# Peer Group Comparison IU #13 School Districts Equalized Mills (Tax Effort)

## Equalized Mill Rate Comparison 2022

Source: Pennsylvania Department of Education

Note: Equalized Mills are determined by dividing a school district's total taxes collected by its total Market Value. Generally, high Equalized Mills represent a higher tax burden than low Equalized Mills.

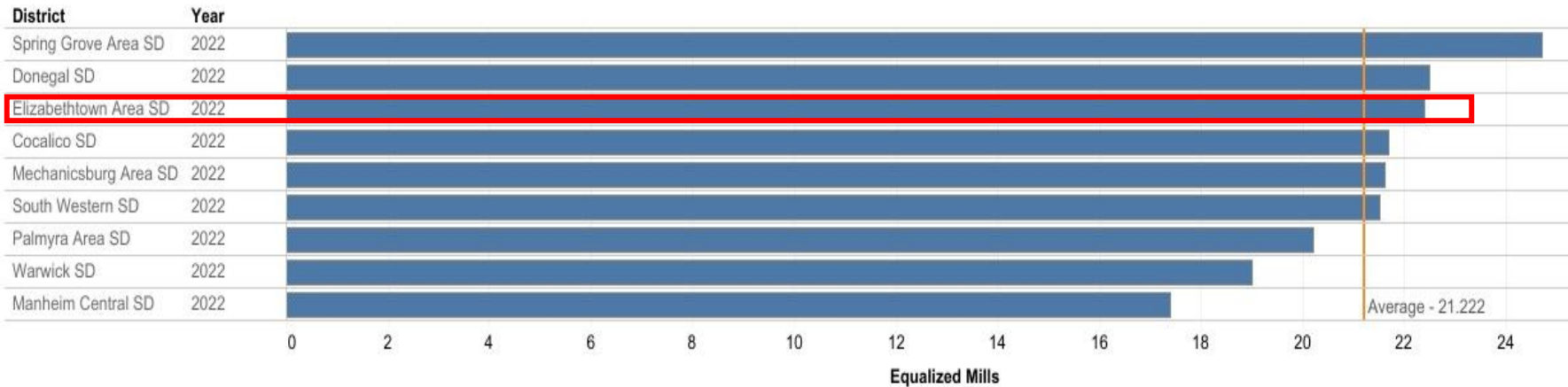


Peer Group #2  
Comparison  
Equalized Mills – Tax  
Effort

### Equalized Mill Rate Comparison 2022

Source: Pennsylvania Department of Education

Note: Equalized Mills are determined by dividing a school district's total taxes collected by its total Market Value. Generally, high Equalized Mills represent a higher tax burden than low Equalized Mills.



# PEER GROUP EXPENSE

# EASD History of Revenue, Expenses, and Fund Balance

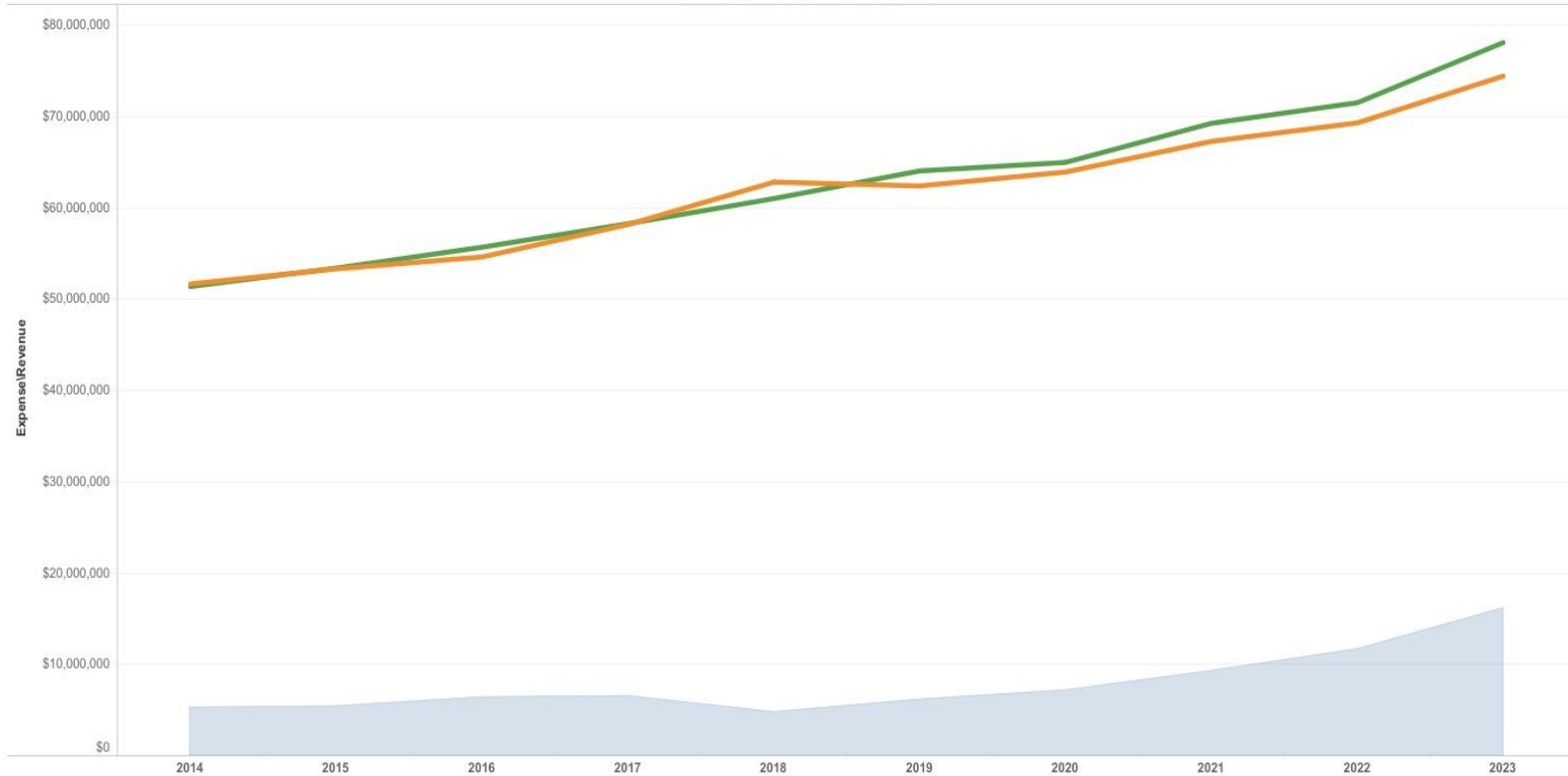
Revenue, Expenditures and Changes in Fund Balance

District: Elizabethtown Area SD  
Source: Pennsylvania Department of Education

District  
Elizabethtown Area SD

Year  
Multiple values

- Fund Name**
- 10 General Fund
  - 21 Student Sponsored Activity Fund
  - 23 Special Education Fund
  - 24 Special Education Transportation Fund
  - 25 Institutionalized Children
  - 26 State Funded Early Intervention (Hand..
  - 27 Athletic - School-Sponsored Extra Cur..
  - 28 Other Comptroller-Approved Special R..
  - 29 Other Comptroller-Approved Special R..
  - 30 Capital Projects Fund
  - 31 Capital Reserve Fund - 690
  - 32 Capital Reserve Fund - 1431
  - 39 Other Capital Projects Funds
  - 40 Debt Service Fund
  - 51 Food Service - Cafeteria Operations
  - 52 Child Care Operations
  - 58 Other Enterprise Funds
  - 60 Internal Service Fund
  - 90 PERMANENT FUNDS



Expense By Fund  
Fund balance  
Revenue by Fund

Peer Group #1  
Comparison  
Total Expense per  
Student

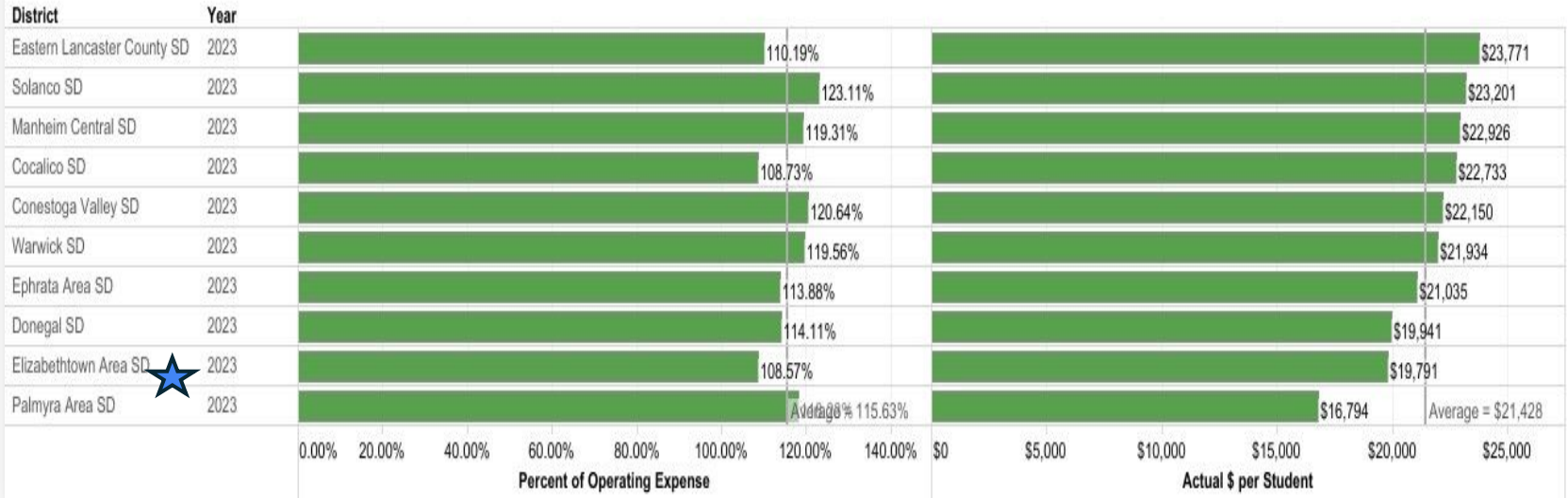
Line Item Spending Comparison

District(s): Eastern Lancaster County SD, Solanco SD, Manheim Central SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Display By

2023

# Peer Group #2 Comparison Total Expense per Student

## Line Item Spending Comparison

District(s): Manheim Central SD, Cocalico SD, Warwick SD and 6 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

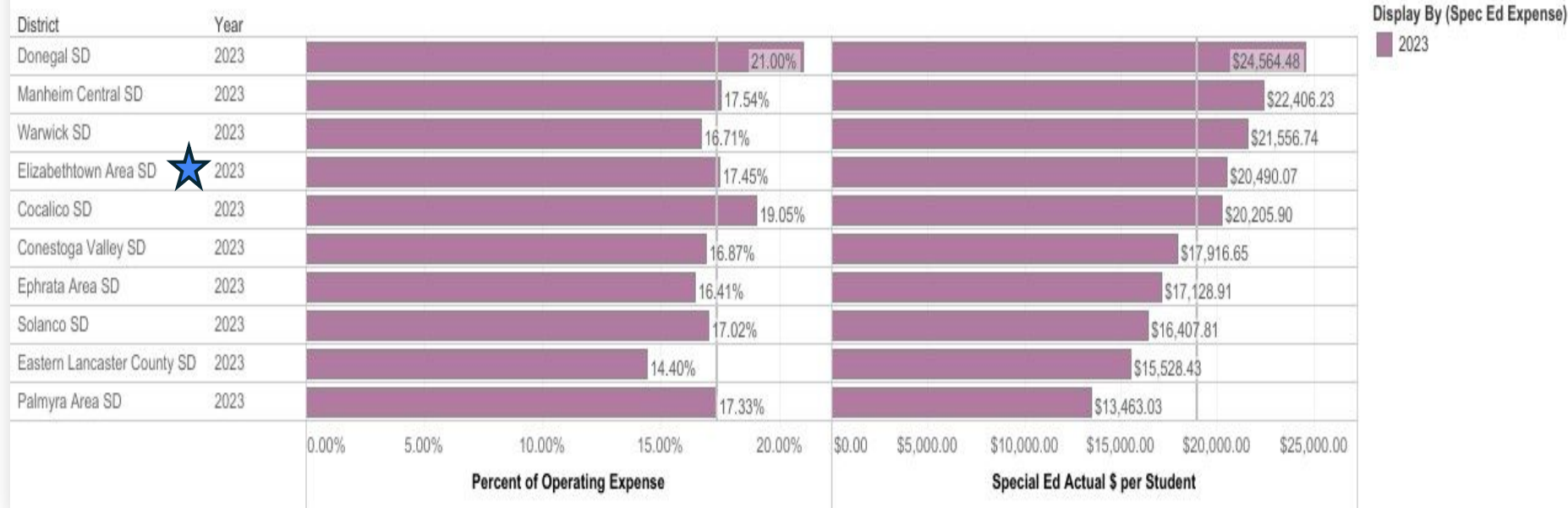
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



# Peer Group #1 Comparison Special Education Cost Per Student

## Special Education Cost per Student

Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data



# Peer Group #2 Comparison Special Education Cost Per Student

## Special Education Cost per Student

Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data

