

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

WILLIAM PENN SCHOOL DISTRICT,  
*et al.*,

Petitioners,

v.

PENNSYLVANIA DEPARTMENT OF  
EDUCATION, *et al.*,

Respondents.

Docket No. 587 MD 2014

**DECLARATION OF MARK ANDREW PRICE**

I, **MARK ANDREW PRICE**, under penalty of perjury, hereby declare as follows:

1. I am an economist by training. In 2005, I received my Ph.D in economics from the University of Utah.

2. Since 2003, I have been employed as a labor economist by the Keystone Research Center, in Harrisburg, Pennsylvania.

3. During my time at the Keystone Research Center I have authored reports and briefing papers on Pennsylvania school funding, Pennsylvania tax policy, Pennsylvania labor markets and pensions, and Pennsylvania wealth and income disparities.

4. My research on Pennsylvania school funding has included publishing briefing papers which examine wealth and funding disparities across school districts, and how legislative proposals would impact these disparities.

5. In the course of my work, I review and analyze Pennsylvania budget and educational data, including data compiled and made available by the Pennsylvania Department of Education. This includes the publicly available, annually updated datasets which are the sole basis for the facts set out in this declaration.

6. My curriculum vitae, attached to this declaration, and which has a full list of my work, is accurate to the best of my knowledge and belief.

7. The most recent comprehensive statewide data available on school district demographics and finances is from the 2016-17 school year. Neither the demographics of Petitioners' students, nor the local tax base available to Petitioners' schools, have meaningfully changed since the 2012-13 school year referenced in the Petition filed in this matter.

8. In the years since this matter was filed, the appropriation and distribution of state funds has not significantly changed the disparities between high-wealth and low-wealth districts in the Commonwealth, nor altered the overall levels of funding identified in the Petition. Indeed, the disparities are more pronounced now than when the Petition was filed.

9. Pennsylvania continues to fund its schools through a combination of state appropriations and locally raised funds. In the 2016-17 school year, state and local funds together accounted for more than 91% of school district revenues. Federal funding (3%) and "other" funds (6%) accounted for remaining district revenues.<sup>1</sup> This is similar to the funding allocations in prior years.

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<sup>1</sup> Pa. Dep't. of Educ., *2003-04 to 2016-17 Summary Level State Revenue Annual Financial Report* (2017), [Microsoft Excel spreadsheet, Tab: 2016-17 Revenue by Source, Cell: I752, K752, M752, & O752], available at: [www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk](http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk).

10. The Basic Education Funding (BEF) appropriation is the single largest state appropriation to districts. In 2016-17, BEF accounted for \$5.9 billion of the Commonwealth's \$11.3 billion in total state funding.<sup>2</sup>

### **Adoption of Act 35's "Fair" Funding Formula**

11. By Act 51 of 2014, the Commonwealth of Pennsylvania established a Basic Education Funding Commission ("the Commission") to "review and make recommendations related to basic education funding." 24 P.S. §1-123(b).

12. The Commission did not assess the adequacy of funding levels or attempt to determine the actual amount of funding necessary to implement the Commonwealth's prescribed education program. That is, the "Commission's charge [was] not to set a so-called adequacy level of funding."<sup>3</sup>

13. Accordingly, the Commission proposed a relative distribution formula only, examining how to divide whatever amount the Legislature might decide to appropriate for any particular year.

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<sup>2</sup> Pa. Dep't. of Educ., *2003-04 to 2016-17 Detailed State Revenue Annual Financial Report* (2017), [Microsoft Excel spreadsheet, Tab: 2016-17, Cell: E752 & F752], available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#.VZwC6mXD-Uk>

<sup>3</sup> Statement of Rep. Donna Oberlander (Aug. 2, 2014), available at: <http://basiceducationfundingcommission.pasenategop.com/videoaudio>; *see also* Basic Education Funding Commission, Report and Recommendations at 6 (June 2015) (hereinafter BEFC Report and Recommendations) ("Act 51 placed . . . limitations on the work of the Commission. . . . The General Assembly, through the annual appropriate process, shall determine the level of state funding for basic education").

14. The Commission held 15 hearings, heard 112 witnesses, reviewed existing research and conducted its own survey into factors which should be included in a distribution formula. Basic Educ. Funding Comm'n, *Report and Recommendations*, at 7-9 and 16 (June 18, 2015), available: [http://www.pahouse.com/Files/Documents/Appropriations/series/2879/ED\\_BEFC\\_Final\\_Report\\_061815.pdf](http://www.pahouse.com/Files/Documents/Appropriations/series/2879/ED_BEFC_Final_Report_061815.pdf). The Commission heard considerable evidence that students come to schools with differing educational needs, which require differing resources and differing costs. *Id.* at 29-32 and 45-52.

15. The Commission recommended adoption of a new formula with the “main objective . . . to equitably distribute state resources according to various student and school district factors.” *Id.* at 4. The Commission described its recommendation as a “Fair Funding Formula.” *Id.* at 66.

16. The Commission recommended that each student in a district (using the average of the most recent 3-year Annual Daily Membership student count) be given a weight of one, and that specific additional weights be given for: each student in poverty (based on 5-year community poverty census data), each student who is an English Language Learner, students in schools with high levels or concentrations of poverty, and for each student in a charter school. The total of these adjustments provides a “weighted student” count for each district, ostensibly identifying relative student need. The Commission’s proposed formula also took

into account each district's sparsity (to account for costs incurred by rural schools), its capacity to provide funds, and its current tax effort. *Id.* at 66-67. The Commission approved the Report and Recommendations without dissent.

17. Through Act 35 adopted in 2016, the Commonwealth amended the Pennsylvania School Code and enacted the school funding formula proposed by the Commission. 24 P.S. §25-2502.53.

### **Impact of Act 35: No Change in Adequacy**

18. Act 35 did not increase education funding (with the exception of \$15 million targeted to two of the 500 districts), nor did it purport to identify the total amount of funding needed for public schools.<sup>4</sup> That is, Act 35 did nothing to ensure that overall education funding levels in Pennsylvania are sufficient. The Act does not require the legislature to determine how much funding is actually needed nor appropriate any level of funds.

19. In fact, state education funding for classroom costs actually declined since the Petition was filed. For example, for the years 2013-14 through 2016-17, school district expenditures on state-mandated retirement benefits grew by \$2.043 billion. School districts have no control over these costs.<sup>5</sup> Meanwhile, the state

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<sup>4</sup> Act of June 1, 2016, P.L. 252, No. 35 (providing the formula without any appropriation in section 1, and appropriating \$15 million and adds it to the BEF base described below in section 2).

<sup>5</sup> Pa. Dep't. of Educ., *1997-98 to 2016-17 Detailed Object-Level Expenditures Annual Financial Report* (2017), [Microsoft Excel spreadsheet, *compare* Tab: 2016-17, Cell: H772 with Tab:

share of retirement contributions increased by only \$1.176 billion. In other words, from 2012-13 to 2016-17, school districts had to cover an additional \$867.6 million in annual costs.<sup>6</sup>

20. This \$867.6 million growth in unreimbursed pension benefits exceeds by \$ 155.3 million the \$501.1 million increase in BEF payments, \$145.4 million increase in Ready to Learn Block Grants (formerly Pa Accountability Grants), and \$65.8 million increase in Special Education Funding during this period.<sup>7</sup> In other words, since the Petition was filed, the total amount of state funding available to school districts for classroom costs has effectively *decreased* by \$155 million.<sup>8</sup>

21. While the state has not collected full expenditure and revenue data for 2017-18, state appropriations available for classroom costs (BEF, Ready to

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2012-13, Cell: H772], available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#.VZwC6mXD-Uk>.

<sup>6</sup> 2003-04 to 2016-17 Detailed State Revenue Annual Financial Report (2017), n.2, *supra* [Microsoft Excel spreadsheet, *compare* Tab: 2016-17, Cell: AL752 with Tab: 2012-13, Cell: AI752].

<sup>7</sup> *Id.*, *compare* Tab: 2016-17, Cell: F752 with Tab: 2012-13, Cell: F752 (showing the BEF increase); *compare* Tab: 2016-17, Cell: AF752 with Tab: 2012-13, Cell: AB752 (showing the Ready to Learn Block Grant increase); *compare* Tab: 2016-17, Cell: O752 with Tab: 2012-13, Cell: P752 (showing the Special Education Funding increase).

<sup>8</sup> This \$155 million pension funding gap, along with inflation increases, had to be paid by the districts from increased local taxes, district reserve funds to the extent available, or by further reducing classroom and support expenditures.

Learn Grants and Special Education Funding) grew at just 1.7% in 2017-18, lagging behind the 2.5% growth in the state certified index of educational inflation.<sup>9</sup>

22. The budget enacted June 25, 2018 included increases of \$100 million for BEF, \$18 million for Ready to Learn Block Grants, and \$15 million for Special Education. This was an increase of 1.8% for these items, compared to the education inflation base index for 2018-19 of 2.4%<sup>10</sup>

23. Accordingly, since the passage of Act 35, Pennsylvania school districts, including the Petitioner districts in this case, have seen money flow out of their classrooms, not into them, unless they had additional local resources to make up for the shortfall.

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<sup>9</sup>Compare Pa. Office of the Budget, *General Fund Tracking—2017-18 Line Item Appropriation* (2018), available at: [www.budget.pa.gov/PublicationsAndReports/CommonwealthBudget/Documents/2017-18%20Enacted%20Budget/2017-18%20Line%20Item%20Appropriation.pdf](http://www.budget.pa.gov/PublicationsAndReports/CommonwealthBudget/Documents/2017-18%20Enacted%20Budget/2017-18%20Line%20Item%20Appropriation.pdf) with Pa. Dep't. of Educ., *Special Session Act I—Base Index History* (2017), available at: <http://www.education.pa.gov/Documents/Teachers-Administrators/Property%20Tax%20Relief/SSAct1%20BaseIndexHistory%200607-1819.pdf> (showing that if Basic Education Funding from 2016-17 grown at the rate of inflation (2.5%) from a base of \$5.894 billion, BEF funding in 2017-18 would have grown by \$147 million).

<sup>10</sup> See Pa. Office of the Budget, *General Fund Tracking—2018-19 Enacted* (2018), available at: <http://www.budget.pa.gov/PublicationsAndReports/CommonwealthBudget/Documents/2018-19%20Enacted%20Budget/2018-19%20Web%20Track%20-%20ENACTED.pdf> (showing enacted increases). See also Pa. Dep't. of Educ., *Special Session Act I—Base Index History* (2017), n.9, *supra* (showing education inflation rate).



## **Impact of Act 35: Existing Inequities Not Fixed**

24. Although Act 35 adopted the Commission’s formula, the Legislature explicitly directed that the formula would not alter the way the state appropriated most of its BEF, locking in the BEF distribution of 2013-14 as a continuing “base” appropriation. *See* 24 P.S. § 25-2502.53(b)(1) (“For the 2015-2016 school year and each school year thereafter, the Commonwealth shall pay to each school district a basic education funding allocation which shall consist of . . . [a]n amount equal to the school district’s basic education funding allocation for the 2013-2014 school year.”). This carryover of the base year appropriation, called the “hold harmless” provision, prevents any adjustment for school districts’ changes in demographic conditions.<sup>11</sup>

25. As a result, Act 35’s formula applies only to those BEF appropriations since 2013-14, totaling \$538 million through 2018-19. That amount is approximately 7.6% of the Commonwealth’s basic education appropriations, and

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<sup>11</sup> The base appropriation has actually increased from \$5.523 in 2013-14 to a proposed \$5.556 in 2018-19 primarily because of selective decisions to add to the base for certain favored districts. *See* 24 PS 1-2502.54 and 72 P.S. §1722(c), Act 2017-44 (H.B. 674), § 14.1, approved October 30, 2017. *See 2003-04 to 2016-17 Detailed State Revenue Annual Financial Report* (2017), n.2, *supra* [Microsoft Excel spreadsheet, Tab: 2013-14, Cell: F753] (showing BEF allocation for 2013). *See also* Pa. Dep’t. of Educ., *2018-19 Enacted Basic Education Funding* (2018), [Microsoft Excel spreadsheet, Tab: BEF 2018-19 Estimated June 1, Cell: E503] available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Education%20Budget/Pages/default.aspx> (showing estimated base for 2018-19).

constitutes less than 1.5% of overall district revenues in 2016-17, the last year for which state figures are available.<sup>12</sup>

26. If the funding formula enacted by the General Assembly to “equitably distribute state resources” was applied to the “base” BEF appropriations of \$5.542 Billion, approximately \$1.2 Billion, or 19.4 percent, would be redistributed to districts which are receiving less funding than the formula holds they should.

27. Petitioner districts (including Philadelphia which is attended by student petitioners) would be entitled to the following *additional* amounts if the formula were applied to the 2018-19 base BEF:

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<sup>12</sup> See Pa. Dep’t. of Educ., *2017-18 Final Basic Education Funding* (2017), [Microsoft Excel spreadsheet, Tab: BEF 2017018 Final, Cell: G503 & F503], available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Education%20Budget/Pages/default.aspx> (showing the BEF appropriations distributed per the formula in 2017-18 and the total BEF appropriation). See also Pa. Dep’t. of Educ., *2016-17 Summary Level State Revenue Annual Financial Report* (2016), n.1, *supra* [Microsoft Excel spreadsheet, Tab: 2016-17 Revenue by Source, Cell: E752] (showing the total revenue of the districts in 2016-17).

<b>District</b>	Additional share of 2018-2019 BEF
William Penn SD	\$2,922,447
Greater Johnstown SD	\$8,170,288
Panther Valley SD	\$3,613,704
Lancaster SD	\$36,594,334
Wilkes-Barre Area SD	\$29,316,371
Philadelphia SD	\$344,373,533
Shenandoah Valley SD	\$4,307,720

28. Because the BEF base is fixed in perpetuity, no amount of future spending under Act 35 will alter the fact that some school districts get less than the Legislature’s formula holds they are entitled to, while others get more.

**Impact of the General Assembly’s Continuing High Reliance on Local Funding: Continued and Widening Disparities**

29. The state’s failure to apply Act 35’s distribution formula to all state Basic Education Funding (along with its failure to appropriate funds sufficient to lessen the state’s reliance on local funding) means that the wide disparities in resources available to educate a student continue unabated.

30. In fact, since the petition was filed, the gap separating the resources available to high wealth and low wealth school districts has only grown. In 2012-13, a typical wealthy district (defined as the median of the 100 wealthiest in the Commonwealth) in Pennsylvania had \$3,058 more per child than a typical poor district (defined as the median of the 100 poorest in the Commonwealth.) By 2016-17, that same gap had grown to \$3,778.<sup>13</sup>

31. Act 35's funding formula also makes clear that the disparities in expenditures, revenues, and wealth between districts are even greater than they otherwise appear. As noted above, the formula calculates relative student need by adjusting a school district's population for certain "weights," including the number of children in poverty, the number of English learners, and the sparsity of a school district. Those weights are totaled for each district into a "weighted student" count, which is used to calculate differing levels of need among students and the districts that educate them.

32. An example of the increased disparities is the comparison of taxable wealth between districts. The New Hope-Solebury School District has 21 times as

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<sup>13</sup> These numbers are all calculated from the AFR summaries for Revenues for the years 2012-2013 and 2016-2017. School District wealth is measured by STEB market value per student (ADM). *See Id.* and Pa. Dep't. of Educ., *2012-13 Summary Level State Revenue Annual Financial Report* (2013), [Microsoft Excel spreadsheet, Tab: 2012-13 Revenue by Source, Cell: E752] available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk>.

much property wealth as the School District of Reading on a per student (ADM) basis. Yet when factoring in actual need—as defined by the state’s weighted student numbers—those numbers grow even more. New-Hope Solebury has available \$1.68 million per weighted student in property wealth, while the Reading School District has \$49,803. In other words, when also factoring in the formula’s own determination of need, New Hope has *almost 34 times* more wealth available than Reading.<sup>14</sup>

33. The state does not come remotely close to closing those disparities. As of 2016-17, the range of district current spending per weighted student—a figure excluding expenditures on construction and other financing uses—range from \$6,994 per weighted student in Reading to \$26,503 per weighted student in Lower Merion. New Hope-Solebury is second highest with \$22,530 per weighted student.<sup>15</sup>

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<sup>14</sup> Pa. Dep’t. of Educ., *2018-19 Proposed Basic Education Funding* (2018), [Microsoft Excel spreadsheet, Tab: Local Effort Capacity Index, Column: U, and Tab: Student-Weighting, Column: Y] available at: [http://www.education.pa.gov/\\_layouts/download.aspx?SourceUrl=http://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Education%20Budget/2018-19%20Proposed%20BEF.xlsx](http://www.education.pa.gov/_layouts/download.aspx?SourceUrl=http://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Education%20Budget/2018-19%20Proposed%20BEF.xlsx). (derived from dividing Column U by Column Y).

<sup>15</sup> See Pa. Dep’t. of Educ., *2016-17 Summary Level State Expenditure Data* (2017) [Microsoft Excel spreadsheet, Tab: 2016-17 Expenditures, Column H] available at: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk> (showing current expenditures). See also Pa. Dep’t. of Educ., *2018-19 Enacted Basic Education Funding* (2018), n.11, *supra* [Microsoft Excel spreadsheet, Tab: Student-Weighting, Column: Y] (showing “weighted students”).

34. These disparities continue for each of the Petitioner districts, each taxing above the state median and each spending at a fraction of wealthier school districts:

School District	2016-17 Spending per Weighted Student	2016-17 Equalized Mills
Panther Valley SD	\$9,626	29.5
William Penn SD	\$13,242	33.9
Lancaster SD	\$10,637	24.5
Wilkes-Barre Area SD	\$9,742	22
Philadelphia City SD	\$9,062	20.9
Shenandoah Valley SD	\$8,342	29.7
Greater Johnstown SD	\$9,439	19.6
State Median	\$12,264	18.2
Median of 100 wealthiest Districts	\$15,748	17.7

**Student Outcomes Remain Unsatisfactory Across the Commonwealth**

35. Since the passage of Act 35, statewide results on academic assessments continue to show that a large number of students are failing to achieve proficiency.

36. On the 2017 Keystone exams<sup>16</sup>, administered to Pennsylvania high school students, 34.4% of students scored below proficient in Algebra I, 27.3% of

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<sup>16</sup> The Keystone Exams are end-of-course assessments designed to assess proficiency in subject areas that include Algebra I, Literature, and Biology. Keystone Exams are a component of

students scored below proficient in literature, and 36.5% of students scored below proficient in Biology. In 2013, the percentage of students not meeting proficiency on the Keystone exams in Algebra 1, Literature, and Biology were 36%, 25%, and 55%, respectively.

37. The statewide 2016-17 results for historically underperforming demographics are even worse. 55.3% of students designated as coming from historically underperforming demographic groups scored below proficient in Algebra I, 46% scored below proficient in Literature, and 57.5% scored below proficient in Biology.

38. The statewide 2016-17 results for economically disadvantaged children were similarly unacceptable. 52.8% of economically disadvantaged students scored below proficient in Algebra I, 43.2% scored below proficient in Literature, and 55.6% scored below proficient in Biology.

39. The statewide 2016-17 results for African-American children were similarly unacceptable. 66.2% of African-American children scored below proficient in Algebra I, 53.3% scored below proficient in Literature, and 68.8% scored below proficient in Biology.

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Pennsylvania's system of high school assessment intended to "help school districts guide students toward meeting state standards." See Pa. Dep't. of Educ., *Keystone Exams* (2016), <http://www.education.pa.gov/K-12/Assessment%20and%20Accountability/Pages/Keystone-Exams.aspx>.

40. The statewide 2016-17 results for Hispanic children were similarly unacceptable. 57.8% of Hispanic students scored below proficient in Algebra I, 47.3% scored below proficient in Literature, and 62.6% scored below proficient in Biology.

15. The statewide 2016-17 results for English language learners were even worse. 90.8% of English language learners scored below proficient in Algebra, 91.7% scored below proficient in Literature, and 94.1% scored below proficient in biology.

#### **District Assessment Scores Remain Low**

41. State assessment scores for students in each of the Petitioner School Districts and districts attended by Petitioners (including the School District of Philadelphia) have changed little since the Petition was filed. For the 2016-17 Keystone exams, this means:

- a. 66% of students in William Penn scored below proficient in Algebra I, 53.3% in Literature, and 71.5% in Biology.
- b. 57% of students in Panther Valley scored below proficient in Algebra I, 45.1% in Literature, and 56.3% in Biology.
- c. 60.6% of students in Lancaster scored below proficient in Algebra I, 47.8% in Literature, and 66.1% in Biology.



- d. 66.1% of students in Greater Johnstown scored below proficient in Algebra I, 48.1% in Literature, and 77.8% in Biology.
- e. 61% of students in Wilkes-Barre scored below proficient in Algebra I, 44% in Literature, and 77% in Biology.
- f. 55.3% of students in Shenandoah scored below proficient in Algebra I, 56% in Literature, and 54.7% in Biology.
- g. 66.3% of students in Philadelphia scored below proficient in Algebra I, 56.4% in Literature, and 68.2% in Biology.

### **The “Fair” Funding Formula Is Sometimes Ignored**

42. In the very passage of Act 35 itself, the General Assembly went outside of the formula to make targeted appropriations, providing \$15 million to two school districts only. *See* 24 P.S. § 25-2502.54(a). These payments were added to the base of those districts, guaranteeing them this funding each succeeding year. There was no record that these two districts had any greater need than the many other underfunded districts in the state.

43. Since the adoption of Act 35’s relative distribution formula, this practice has continued, with the General Assembly ignoring the formula to make special, targeted BEF appropriations.

44. The Erie City School District is a low-wealth school district, suffering from the same serious, chronic underfunding as low-wealth school districts across the Commonwealth.

45. In 2017, the Commonwealth provided Erie an additional \$14 million dollars in education funding, or over \$1,000 per student, sent directly to Erie only. This \$14 million appropriation is recurring, added to Erie's "base" of funds. *See* 72 P.S. § 1722-E(c) (directing that Erie's appropriation "shall be deemed to be a part of the school district's allocation amount under section 2502.53(b)(1) of the Public School Code of 1949 for the 2017-2018 school year and each school year thereafter").

46. For 2018-19, Erie's additional \$14 million will come directly from the \$100 million in additional funds the state has appropriated for Basic Education Funding.<sup>17</sup>

47. Put differently, for the 2018-2019 school year, the state will not actually distribute \$100 million in additional funds through the new formula. Instead, it will use the formula to distribute \$86 million, while providing Erie with an additional \$14 million, at the expense of the remaining 499 school districts.

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<sup>17</sup> Compare, 2018-19 Proposed Basic Education Funding, n.9, *supra*, with 2017-18 Final Basic Education Funding, n.12, *supra*.

## **Individual Districts**

48. The demographic characteristics of the Petitioner school districts have remained largely the same since the filing of the Petition.

49. William Penn School District (“William Penn”) is located in Delaware County, and serves students who reside in the Boroughs of Aldan, Colwyn, Darby, East Lansdowne, Lansdowne, and Yeadon. In 2016-17, approximately 71.79 % of William Penn’s students were considered economically disadvantaged, 3.81% were English-language learners, and 15.89% received special education services. William Penn has a tax base of \$197,121 per weighted student, ranking it 434 of 500 school districts in the state.

50. Shenandoah Valley School District (“Shenandoah”) is located in Schuylkill County, and serves students who reside in the Boroughs of West Mahanoy and Shenandoah. According to the 2010 Census, the school district served an estimated population of 7,900. In 2016-17, approximately 65.19% of Shenandoah's students were considered economically disadvantaged, 15.65% required special education, and 10.00% were English-language learners. Shenandoah has a tax base of \$84,324 in market value per weighted student, ranking it 497 out of 500 school districts in the state.

51. Panther Valley School District (“Panther Valley”) is located in Carbon and Schuylkill Counties, and serves students who reside in the Boroughs of

Coaldale (Schuylkill County), Lansford, Nesquehoning, and Summit Hill (Carbon County). According to the 2010 Census, the school district served an estimated total population of 12,600. In 2016-17, approximately 50.9% of Panther Valley's students were considered economically disadvantaged, 17.69% required special education, and 1.56% were English-language learners. Panther Valley has a tax base of \$136,901 in market value per weighted students, ranking it 477 out of 500 school districts in the state.

52. The School District of Lancaster (“Lancaster”) is located in Lancaster County, and serves students who reside in the City of Lancaster. The City of Lancaster is the Commonwealth's eighth-largest city. According to the 2010 Census, the school district served an estimated total population of 75,000. In 2016-17, approximately 90.57% of Lancaster students were considered economically disadvantaged, 16.32% required special education, and 15.95% were English-language learners. Lancaster has a tax base of \$182,347 in market value per weighted student, ranking it 446 out of 500 school districts in the state.

53. Greater Johnstown School District (“Greater Johnstown”) is located in Cambria County, Pennsylvania, and serves students who reside in the Townships of West Taylor and Stonycreek and the city of Johnstown. According to the 2010 Census, the school district served an estimated total population of 27,600. In 2016-17, approximately 86.38% of Greater Johnstown's students were

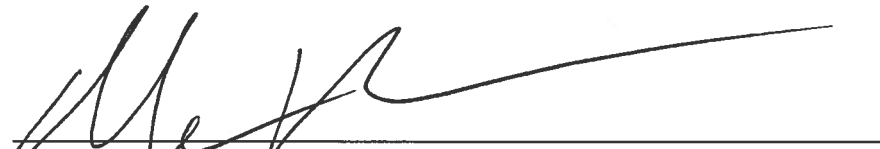
considered economically disadvantaged, 15.7% required special education, and 1.31% were English-language learners. Greater Johnstown has a tax base of \$140,494 in market value per weighted student, ranking it 474 out of 500 school districts in the state.

54. Wilkes-Barre Area School District (“Wilkes-Barre”) is located in Luzerne County, and serves students who reside in Bear Creek Township, Borough of Bear Creek Village, Borough of Laflin, Buck Township, City of Wilkes-Barre, Laurel Run Borough, Plains Township, and Wilkes-Barre Township. The City of Wilkes-Barre is the Commonwealth's thirteenth-largest city. According to the 2010 Census, the school district served an estimated population of 59,900. In 2016-17, approximately 77.02% of Wilkes-Barre's students were considered economically disadvantaged, 18.36% required special education, and 7.04% were English-language learners. Wilkes-Barre has a tax base of \$242,355 per weighted student, ranking it 392 out of 500 school districts in the state.

55. All statements in this declaration are true and correct to the best of my knowledge, information and belief. I understand that my statements are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Dated:

06/29/18



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Mark Andrew Price