

# 2025 STATE OF EDUCATION

# Table of Contents

Introduction.....3

Pennsylvania’s Public Education Landscape.....5

Student Achievement..... 11

Challenges..... 18

School Finances..... 22

School Infrastructure..... 37

Student Mental Health..... 41

School Staffing..... 45

Endnotes.....50

SCAN FOR MORE  
INFORMATION



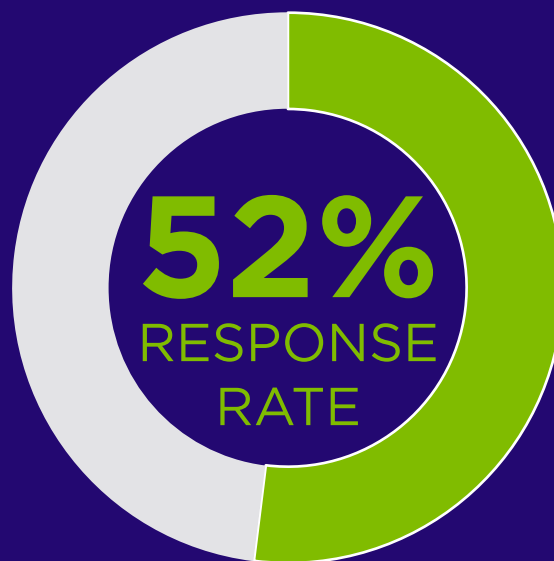
The *State of Education* report is developed by the Pennsylvania School Boards Association. Research and content development by Andrew Christ, JD. Design and layout by Erika Houser. Copy editor, Jackie Inouye.





# 2025 State of Education Survey

**256**  
SCHOOL  
DISTRICTS



## Introduction

Since its creation in 2017, the annual *State of Education* report has served as a barometer of not only the key indicators of public school performance, such as standardized test scores and school finances, but also the timely challenges that public schools are facing and how they are coping with them.

While the goal of the report is to provide a high-level overview of the key indicators of the state of public education in the commonwealth, some data in the report is further examined for differences between school districts in rural, urban and suburban communities.

Data used in this year's report comes from two primary sources. First, a survey<sup>1</sup> of chief school administrators (CSAs) from school districts and second, the compilation and analysis of publicly available data from sources such as the Pennsylvania Department of Education (PDE) and National Center for Education Statistics.

The key indicators used in this year's report are student achievement, the challenges facing public schools, school finances, school infrastructure, student mental health and school staffing. Some key findings from this year's report include:

## BIGGEST CHALLENGES



**For the third year in a row, the biggest challenges** faced by school leaders continue to be student mental health needs, budget pressures and staffing shortages.

## SCHOOL INFRASTRUCTURE



**More than three-quarters (77%)** of school districts reported having at least one school building in need of major repair or replacement.

## BUDGET PRESSURE



**Mandatory charter school tuition payments** were the top source of budget pressure for the sixth consecutive year.

## MENTAL HEALTH

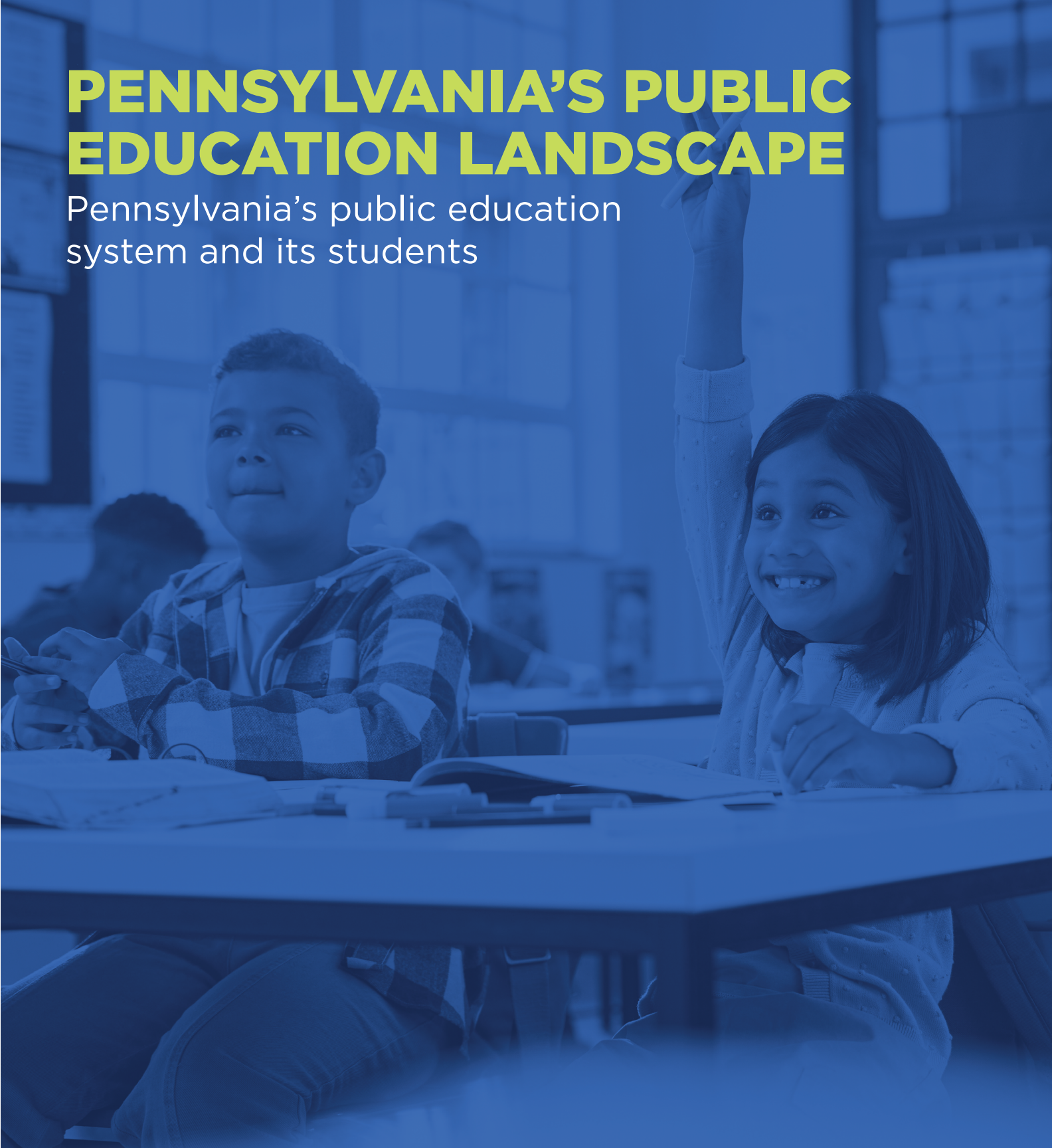


**More than 80% of school districts** reported experiencing a scarcity of qualified mental health care providers, making it the biggest challenge in connecting students to the care they need.



# PENNSYLVANIA'S PUBLIC EDUCATION LANDSCAPE

Pennsylvania's public education  
system and its students

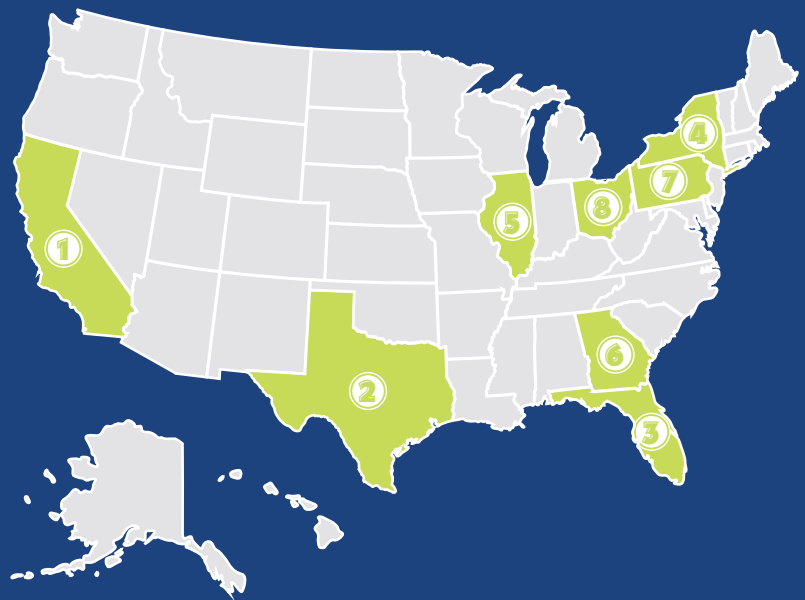


# Pennsylvania ranks seventh in public school enrollments

The nearly 1.7 million children enrolled in Pennsylvania public schools during the 2022-23 school year represent 3.4% of the 49.6 million children enrolled in a public school in the United States. Only six states have higher public school enrollments.<sup>2</sup>

**Nationwide public school enrollment is down 2.1% since 2017.**

## PUBLIC SCHOOL ENROLLMENTS



**1** California  
5.9 million

**2** Texas  
5.5 million

**3** Florida  
2.9 million

**4** New York  
2.5 million

**5** Illinois  
1.9 million

**6** Georgia  
1.75 million

**7** Pennsylvania  
1.69 million

**8** Ohio  
1.68 million



# Nearly 90% of Pennsylvania children attend a public school

Of the 1.9 million school-age children residing in Pennsylvania, nearly 1.7 million (86.2%) attended one of the 775 public local education agencies (LEAs) operating in Pennsylvania during the 2023-24 school year.<sup>3</sup>

## Types of public LEAs and enrollments

500 SCHOOL DISTRICTS

1,513,000 STUDENTS

162 BRICK-AND-MORTAR CHARTER SCHOOLS

104,400 STUDENTS



71 CAREER AND TECHNICAL CENTERS

55,000 STUDENTS

29 INTERMEDIATE UNITS

10,700 STUDENTS

13 CYBER CHARTER SCHOOLS

59,900 STUDENTS

## Nonpublic/Private LEAs and home education enrollments



2,706 NONPUBLIC/PRIVATE SCHOOLS

225,700 STUDENTS

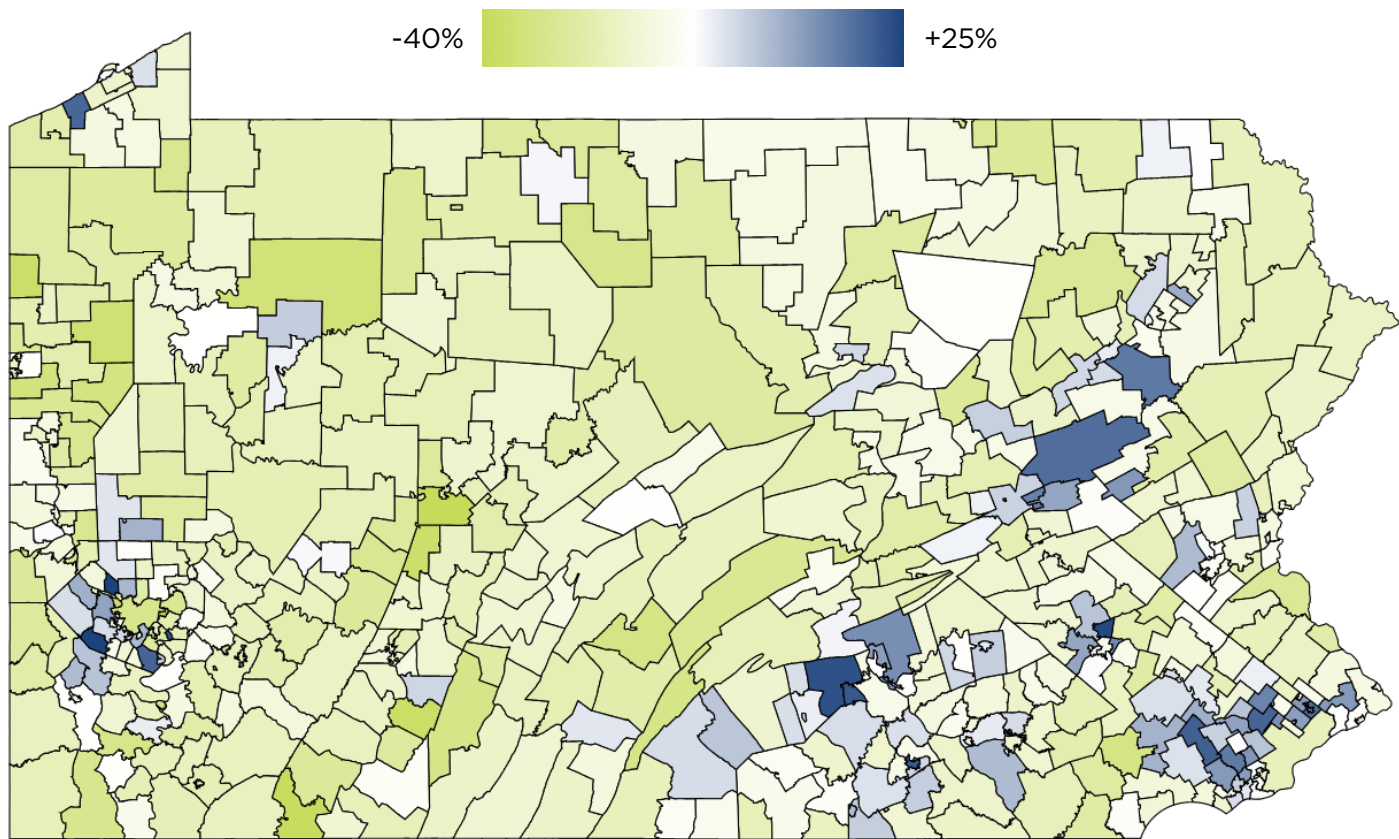
HOME EDUCATION PROGRAM

42,600 STUDENTS

# Statewide enrollment trends

As a whole, enrollments at school districts are down 5.8% over the last 10 years. However, in several areas of the state, particularly in suburban areas, enrollments are up by as much as 25% over that same time.

2023-24 vs 2013-14 enrollments by school district



**391**  
districts  
decreased



**108**  
districts  
increased

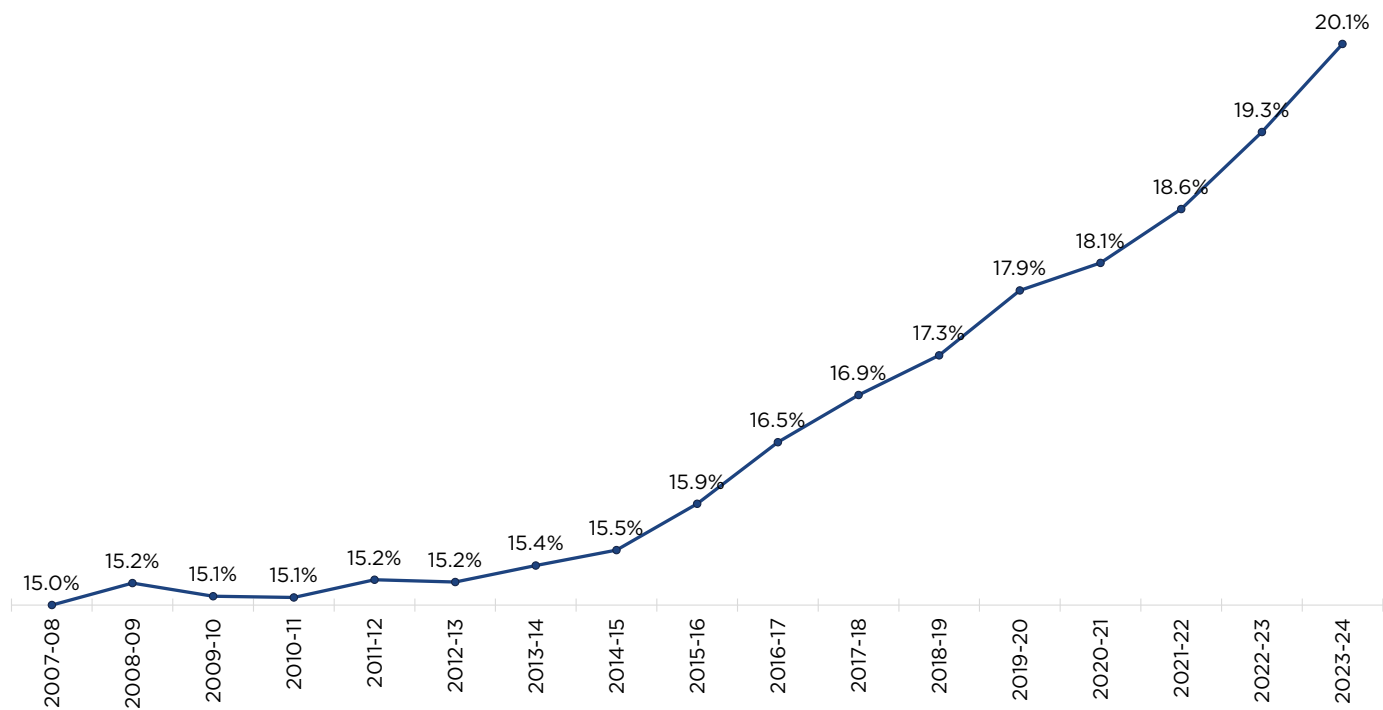




# Special education population continues growing

In 2023-24, nearly 337,000, or 20.1% of public school students received special education programs and services.<sup>4</sup> This represents a 25.1% increase over the last 10 years.

Special education as a percent of enrollment



## SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

**37.6%**  
Specific learning disability

**18.3%**  
Other health impairment

**13.9%**  
Speech or language impairment

**13.9%**  
Autism

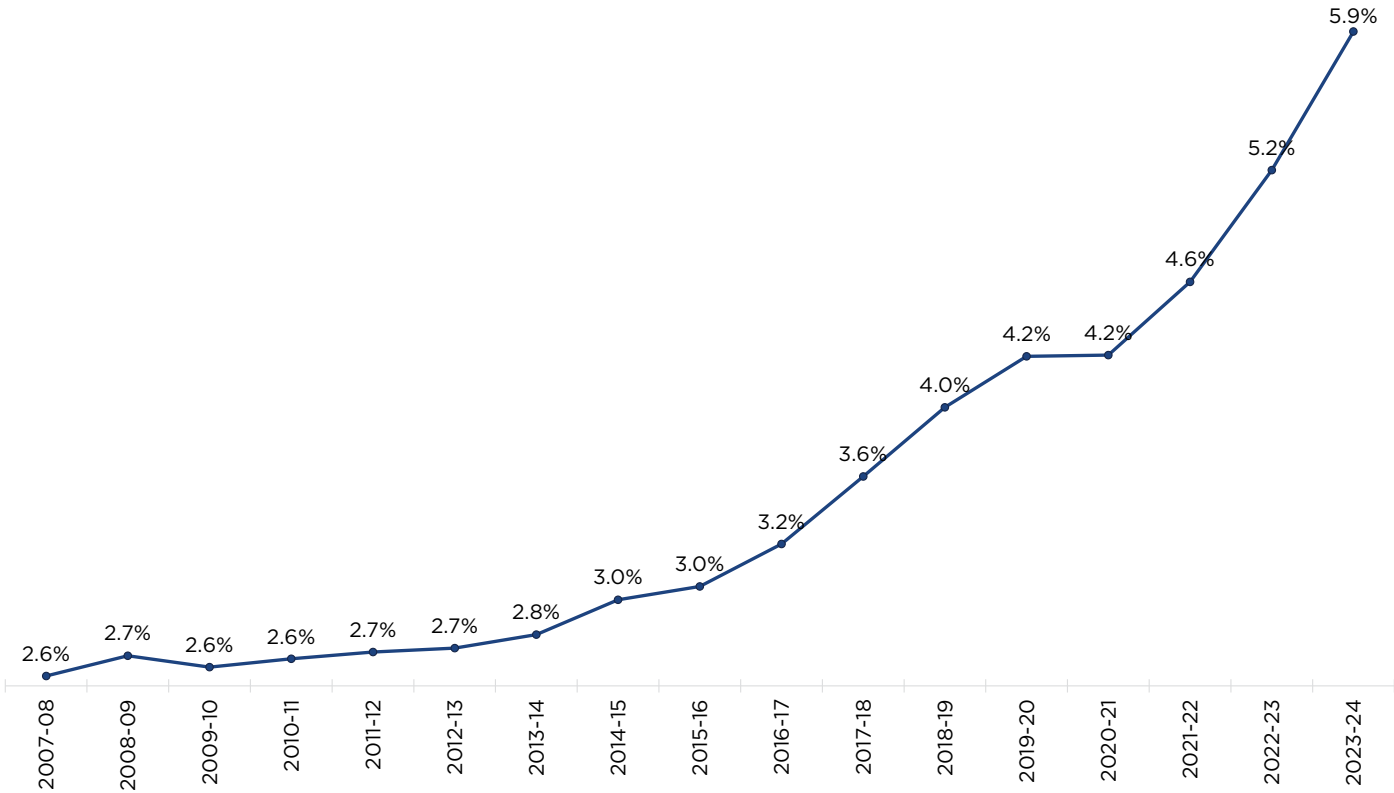
**7.9%**  
Emotional disturbance

**6.1%**  
Intellectual disability

# English learner population also continues growing

The number of public school students with a primary language other than English receiving specialized language instruction has more than doubled in the last decade to nearly 100,000, or 5.9% of public school students in the 2023-24 school year.<sup>5</sup>

English learners as a percent of enrollment



OF THE 209 DIFFERENT LANGUAGES SPOKEN, THE MOST COMMON WERE:

56.9%	4.0%	3.8%	3.1%	2.9%	2.5%	1.8%
Spanish	Portuguese	Arabic	Russian	Nepali	Mandarin	Ukrainian



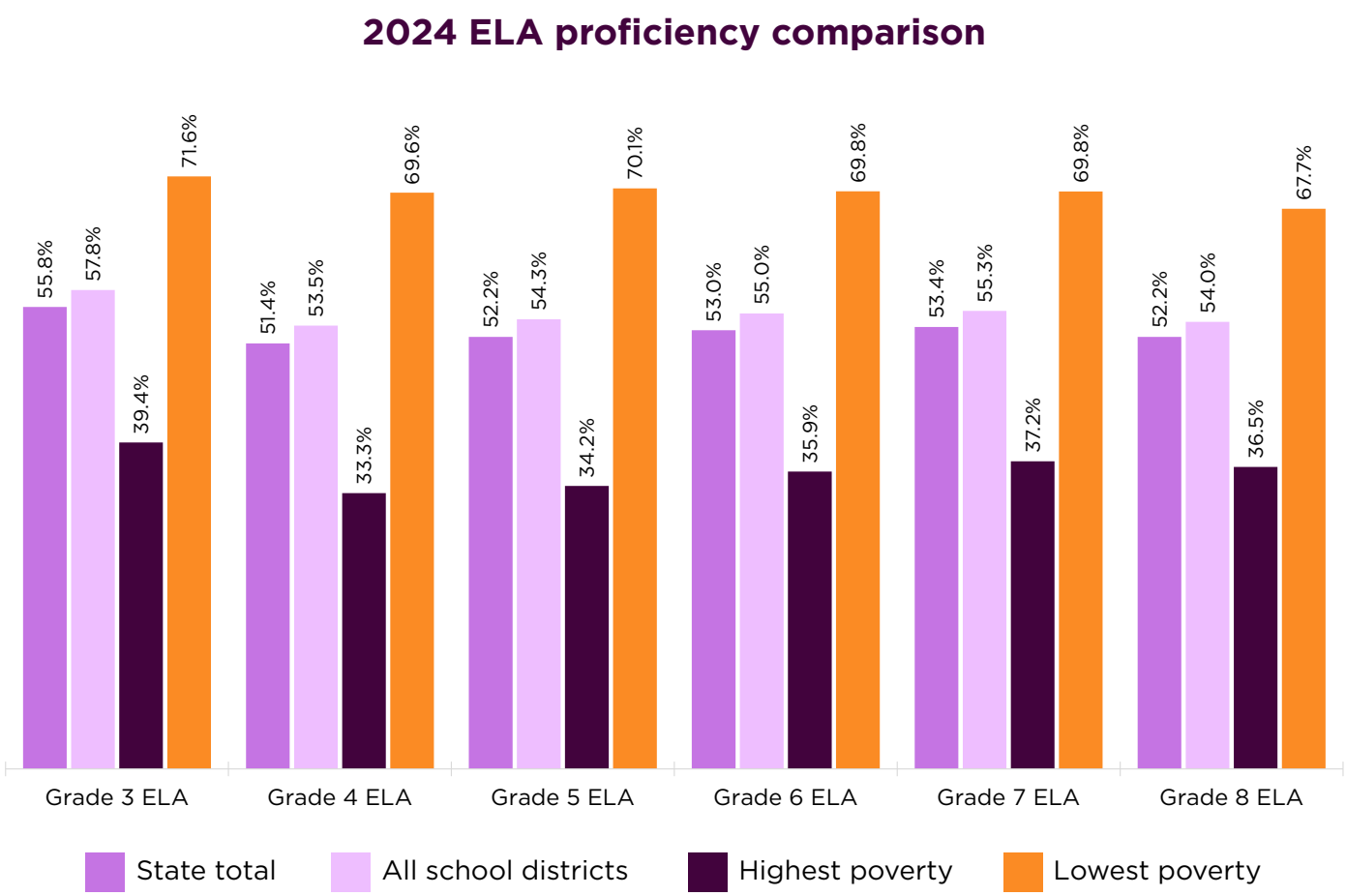
# STUDENT ACHIEVEMENT

Assessments, graduation rates and more



# Proficiency gaps persist between high- and low-poverty districts

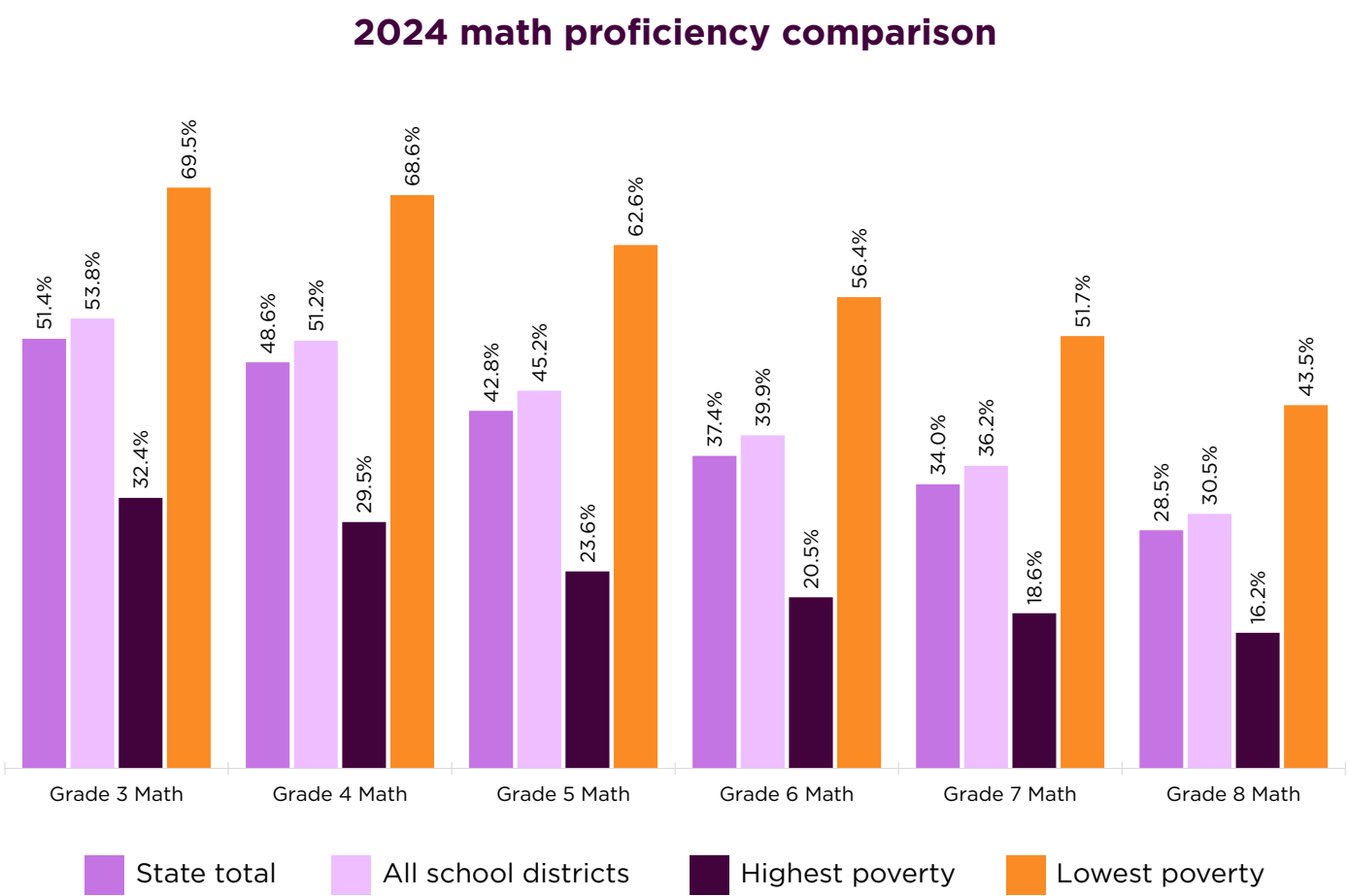
Proficiency levels on the English Language Arts (ELA) portion of the Pennsylvania System of School Assessment (PSSA) are nearly 34% higher at school districts with the lowest poverty levels when compared to their highest-poverty peers, which represents a slight improvement from pre-pandemic levels.<sup>6</sup>



**The federal Every Student Succeeds Act (ESSA) requires states to assess students in reading, math and science.**

# Largest proficiency gaps in math

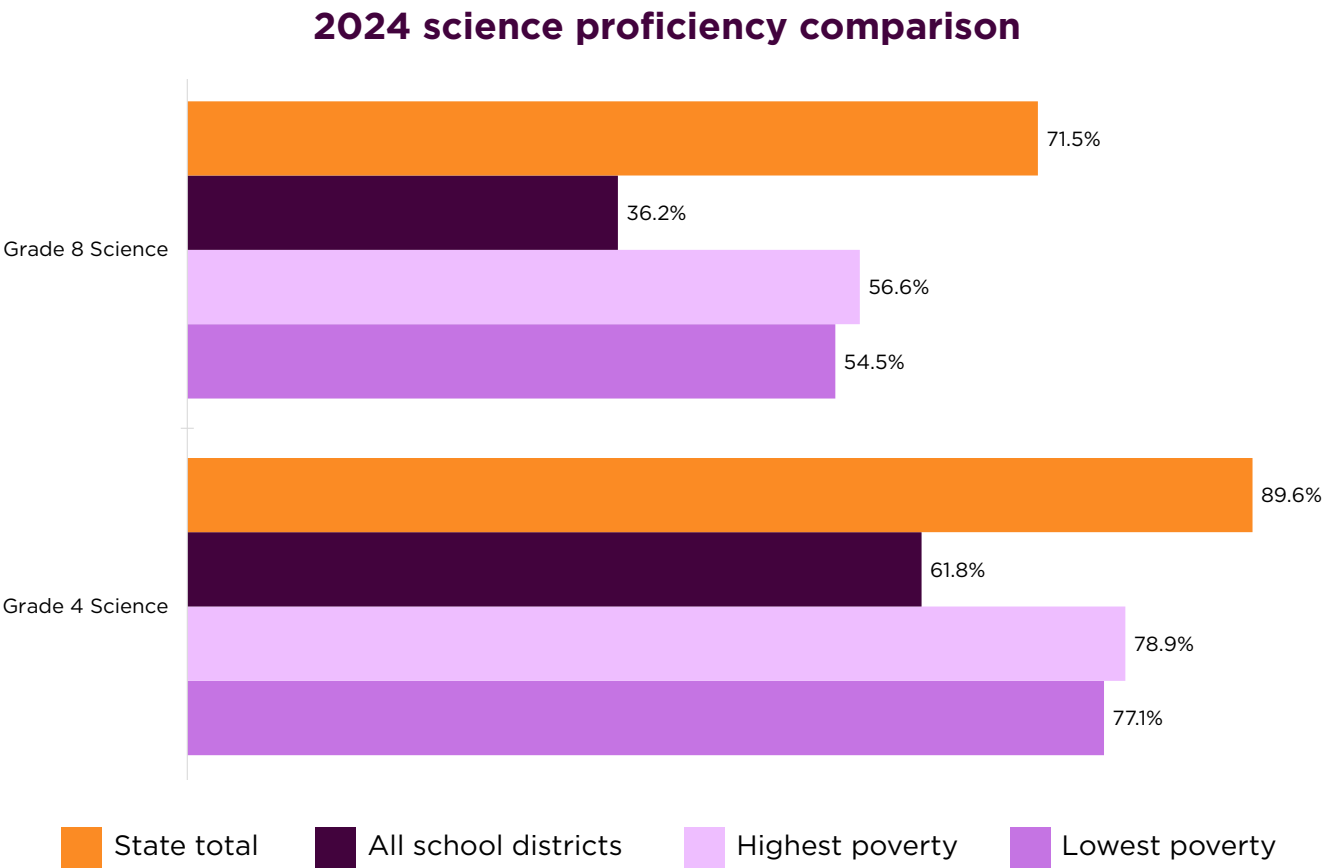
Proficiency in math continues to be the lowest among subjects tested by the annual PSSA. This is especially true for school districts with the highest concentration of poverty where the proficiency gap between the highest- and lowest-poverty districts is greater than 35%.<sup>7</sup>



**Pennsylvania will move all standardized assessments to an online platform starting in 2026.**

# Science has the smallest proficiency gap

Science PSSAs are only administered in Grades 4 and 8. When the results of those assessments are combined, the proficiency gap between the highest- and lowest-poverty school districts still surpassed 31% but was the smallest gap among the subjects tested.<sup>8</sup>

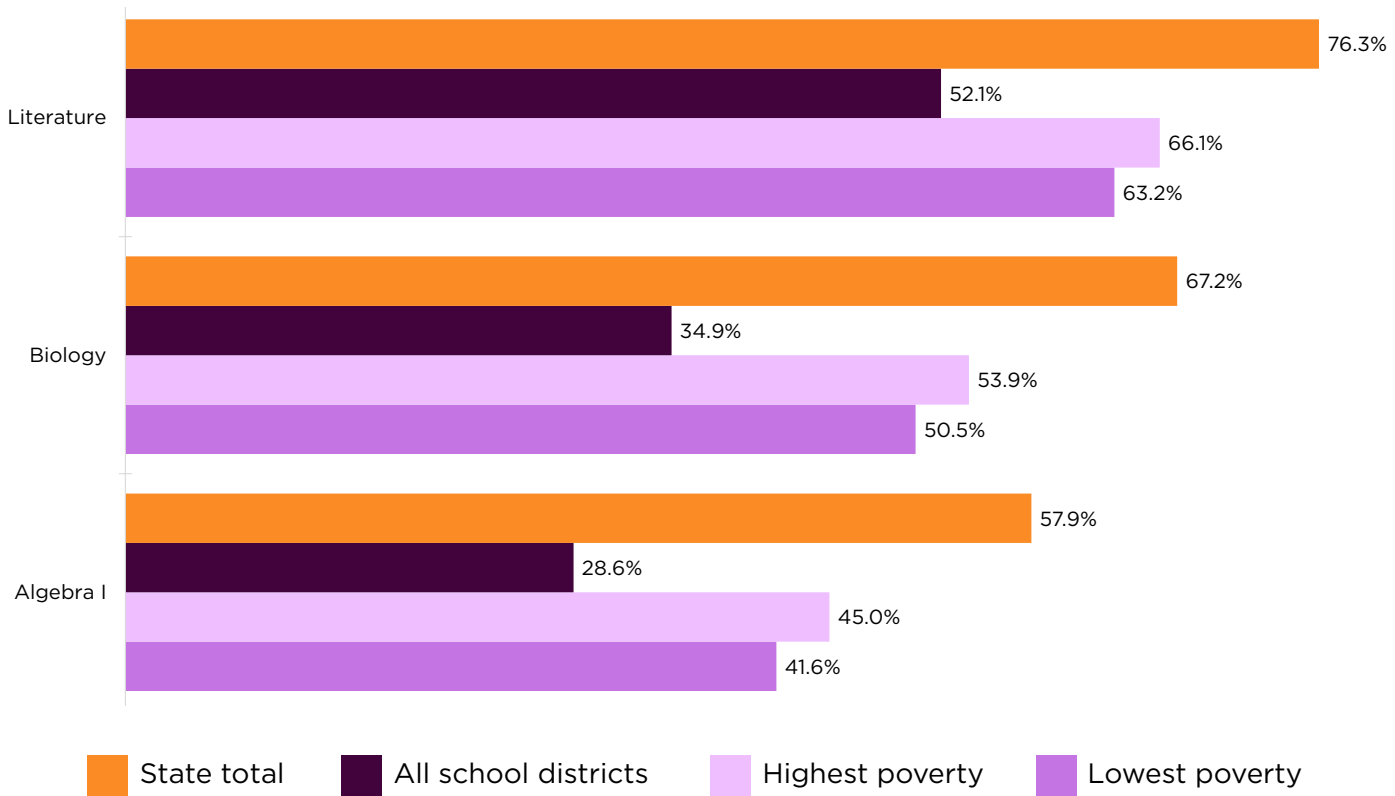


**New state academic standards for science  
take effect in the 2025-26 school year.**

# Proficiency gaps continue to Keystone Exams

Attaining proficiency on Keystone Exams is one of the possible pathways to graduation available to students. However, significant achievement gaps still exist by the time students are taking these end-of-education program assessments.<sup>9</sup>

2024 Keystone Exam proficiency comparison

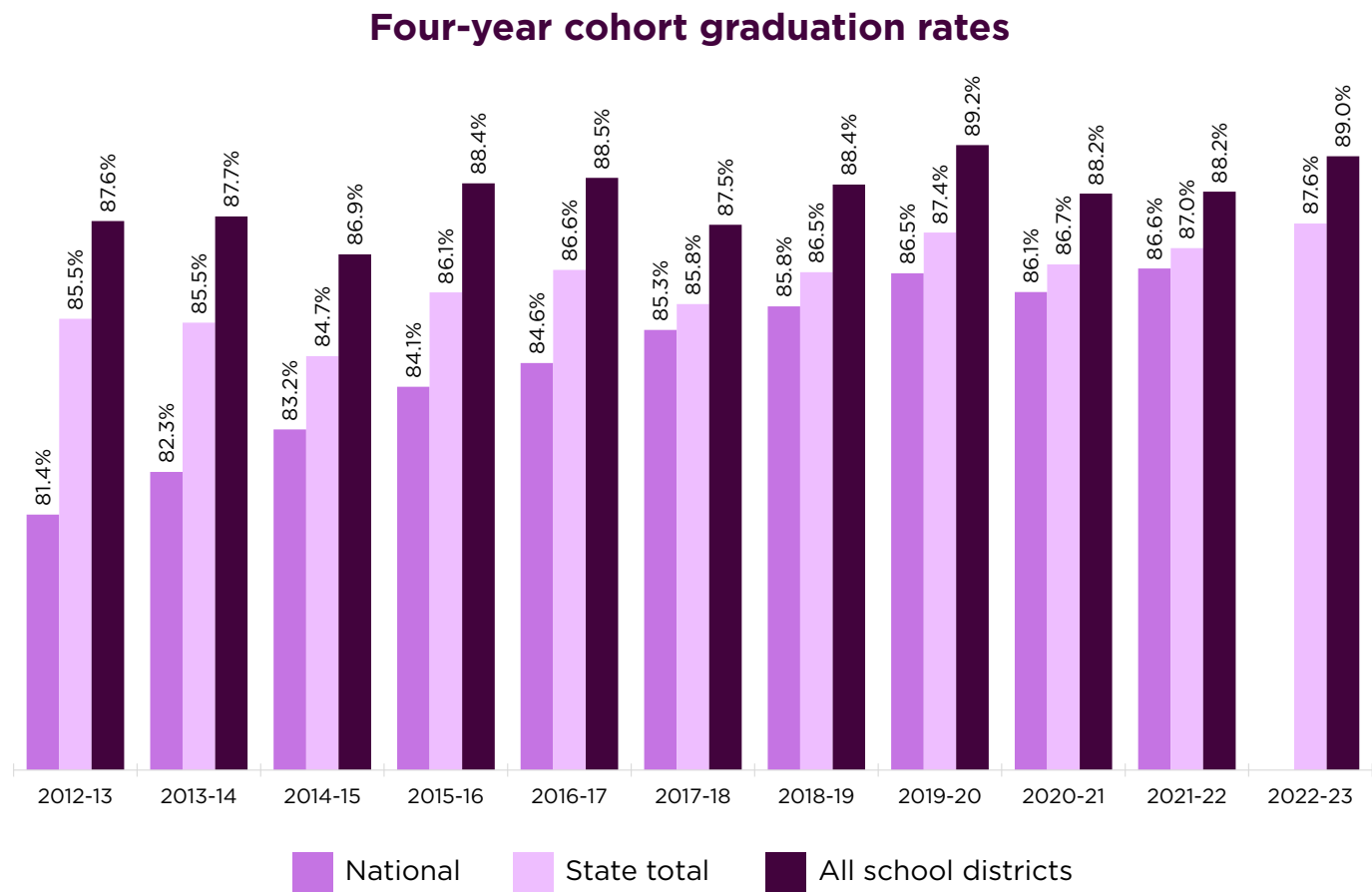


“ The demand to close the achievement gap has never been stronger. -Survey respondent ”



# Graduation rates generally up over last decade

Graduation rates for the state as a whole and for traditional public high schools have remained above national averages; however, rates are still comparable to pre-pandemic levels.<sup>10</sup>



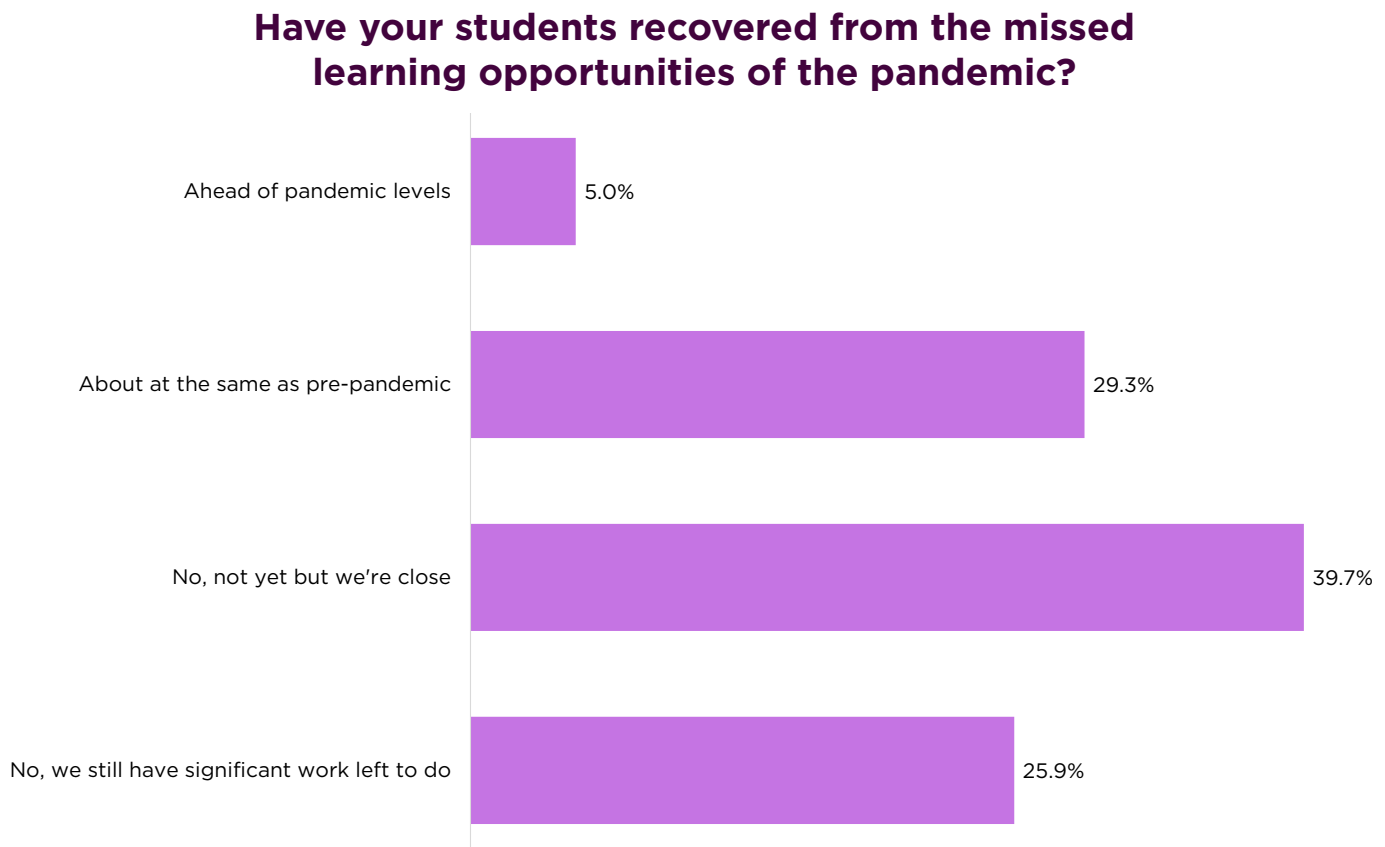
## 2022-23 SCHOOL DISTRICT GRADUATION RATE GAP

Highest poverty  
79.3%

Lowest poverty  
94.7%

# Pandemic’s impact on learning still lingers

Nearly two-thirds of survey respondents (65.6%) stated that their students had yet to recover from the missed learning opportunities that occurred due to the COVID-19 pandemic. However, that is more than 16% lower than reported in last year’s survey.



**“We’re doing the best we can with what we have to work with. -Survey respondent”**



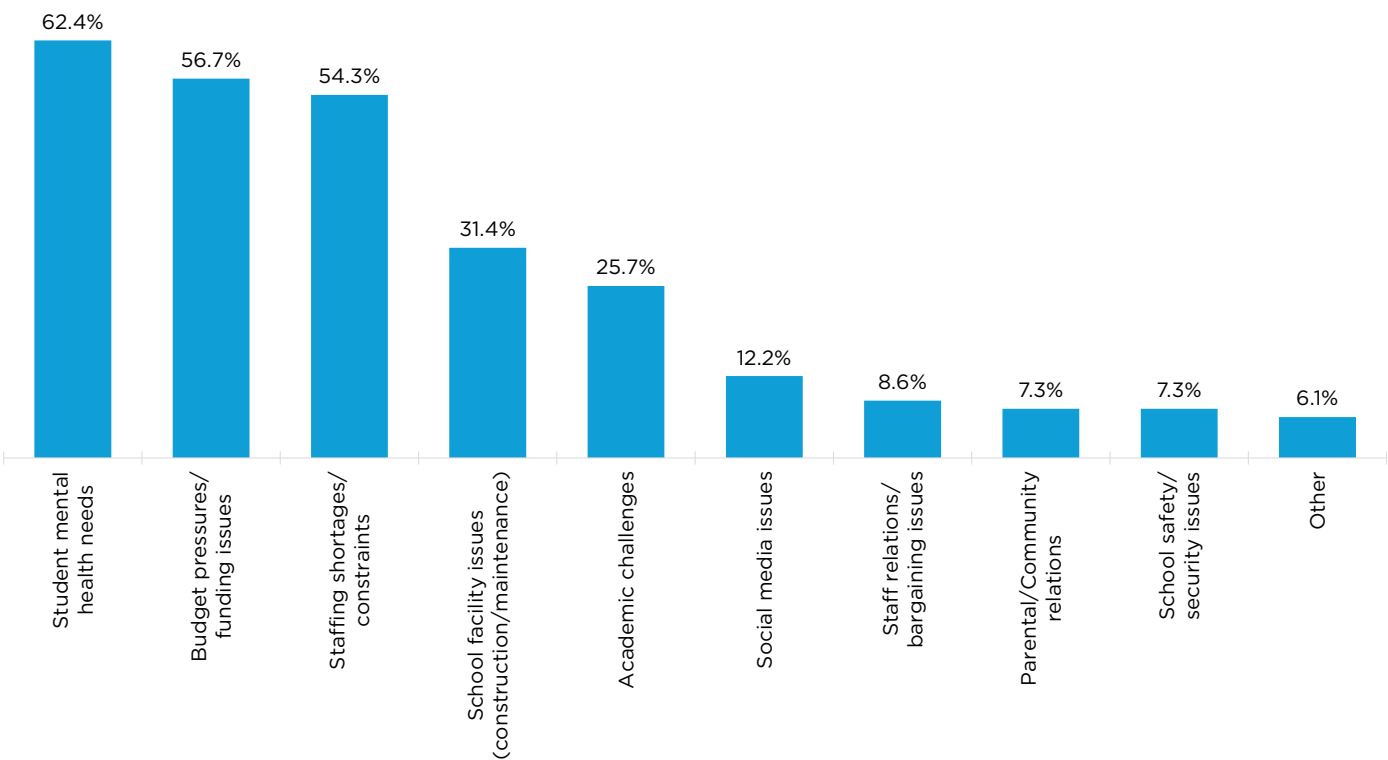
# **CHALLENGES**

The current and future issues facing public schools

# Three issues lead the year's biggest challenges

Student mental health needs, budget/funding issues, and staffing shortages/constraints continue to be the biggest challenges reported by school leaders. However, the percentage of survey respondents citing school facility issues as a challenge has nearly doubled since 2023.

Biggest challenges of the current year

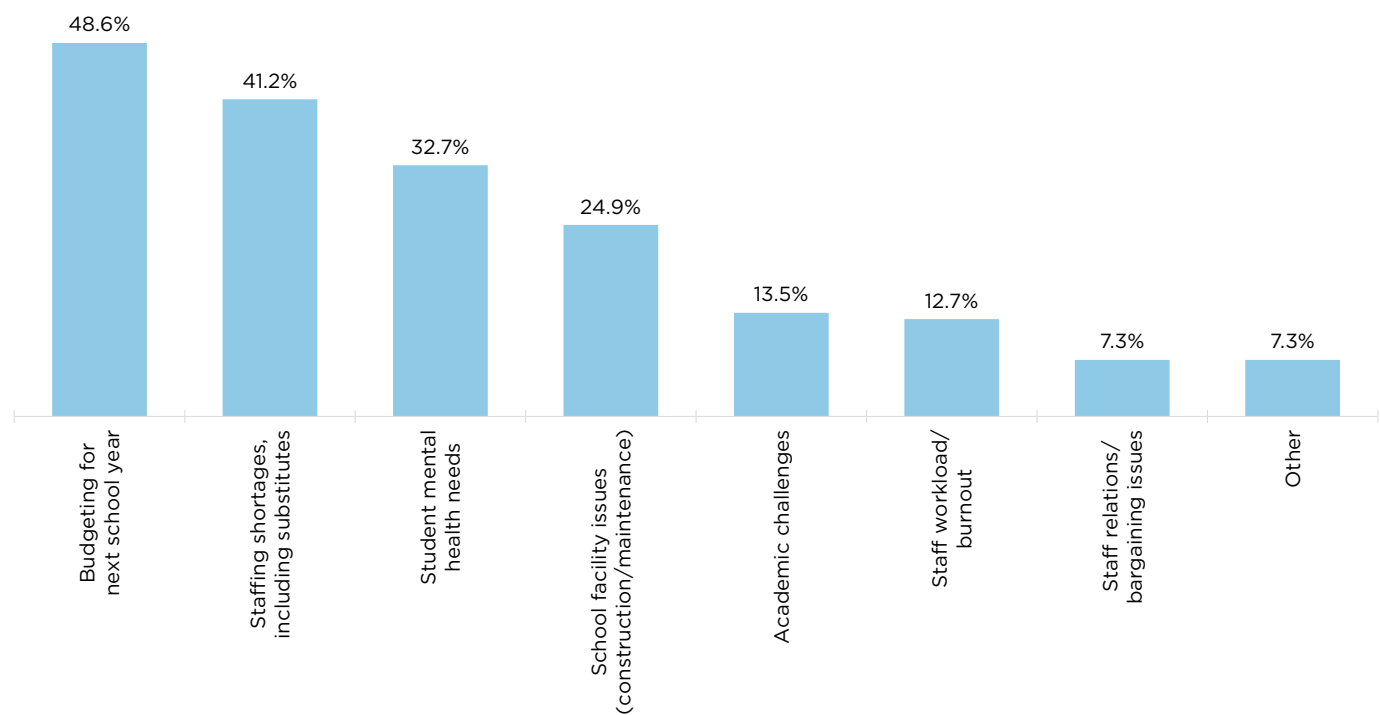


**“ We are not a mental health facility, we are a school. Services we can provide are limited and community resources are far overextended. -Survey respondent ”**

# More of the same challenges in 2025

School leaders don't expect much to change in 2025 when it comes to the challenges they will face. Budgeting for the future and staffing issues (particularly staffing shortages and staff workloads) are expected to lead the way while many districts expect to be dealing with student mental health issues for the foreseeable future.

## Biggest challenges of the coming year



“The state continues to add mandates without the funding to properly execute them. -Survey respondent”



# What school districts had to say...

“The heavy reliance on property taxes to fund schools is inherently unfair. Schools in affluent neighborhoods enjoy a clear advantage over those in communities which lack significant industry and wealth. This places an undue burden on local taxpayers, who often resist additional funding requests, even when it’s crucial to maintain and improve our schools.”

“Our school district is continuing to improve our performance and services provided to our students, but cost inflation and exorbitant cyber charter costs prevent us from adequately funding the services our students need and deserve.”

“As a commonwealth, we need to invest seriously in the infrastructure of our schools. We are good stewards of our taxpayers’ money, squeezing every last drop of usefulness out of our facilities, but we are struggling to keep up. We are forced to decide whether we want to invest in our staff (who are also overtaxed) or our buildings.”

“Our focus is becoming less and less on teaching/instruction/assessment and more on checking the “box” for mandates. A broad overview of expectations placed on public schools from state and federal levels needs to be completed. There is too much pressure on our staff to address every issue/need that walks through our doors. The impact will be an overall burnout of staff at every level.”

“While the number of students with mental health needs is a small percentage, our rural community does not have the resources to support the needs.”

“The state took a big first step in this year’s budget to adequately fund schools, but I wonder how sustainable they are. This, coupled with the end of ESSER funding, is setting us up for a budgetary crisis in the near future. I also appreciate the security and mental health funding, but if that ever goes away, my district would have to absorb the cost of the services we currently provide with those funds into our general budget.”



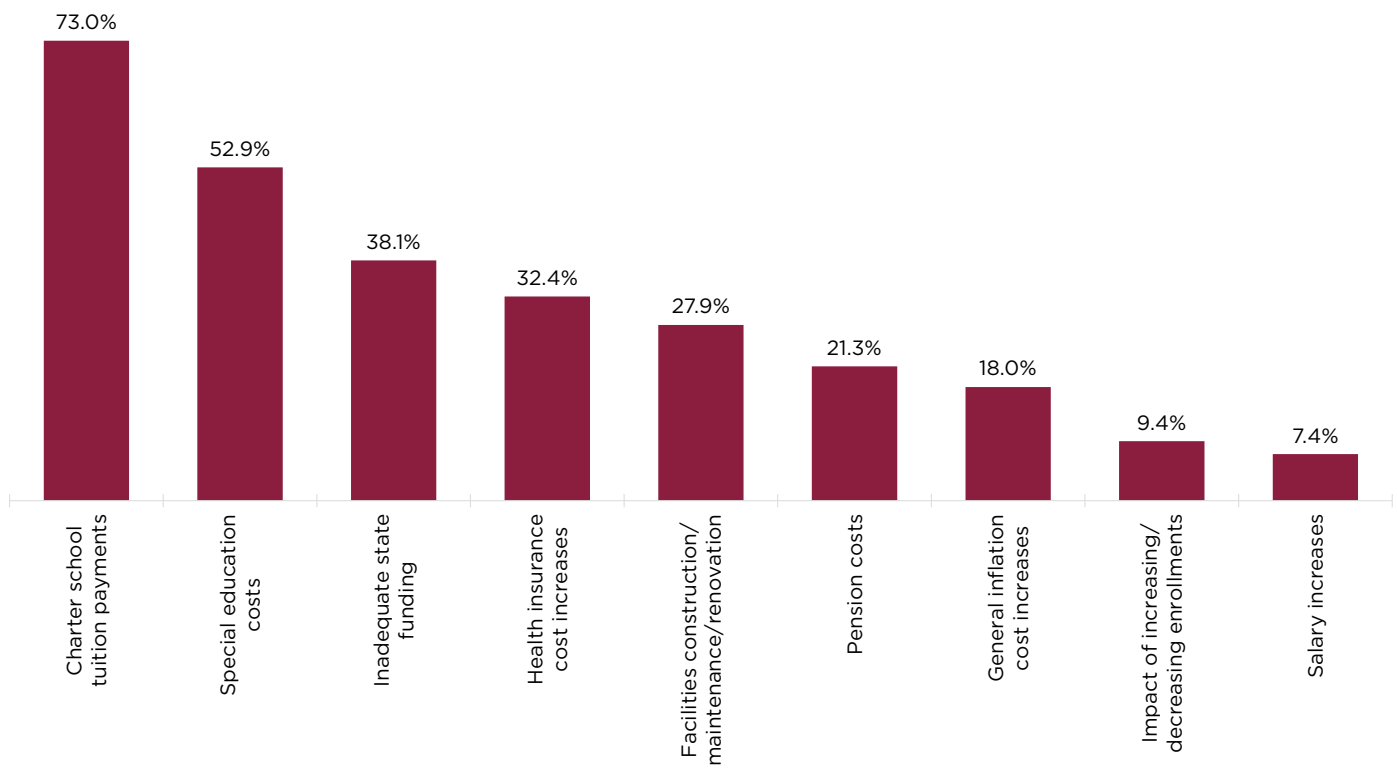
# **SCHOOL FINANCES**

Revenues, expenses and fiscal challenges

# Top budget pressure for sixth straight year is charter tuition

Mandated costs for charter school tuition and special education, as well as the need for additional state education funding, continue to be the most commonly reported budget pressures for school districts. The number of survey respondents citing health insurance increases as one of their top budget pressures has also doubled from last year.

Top budget pressures

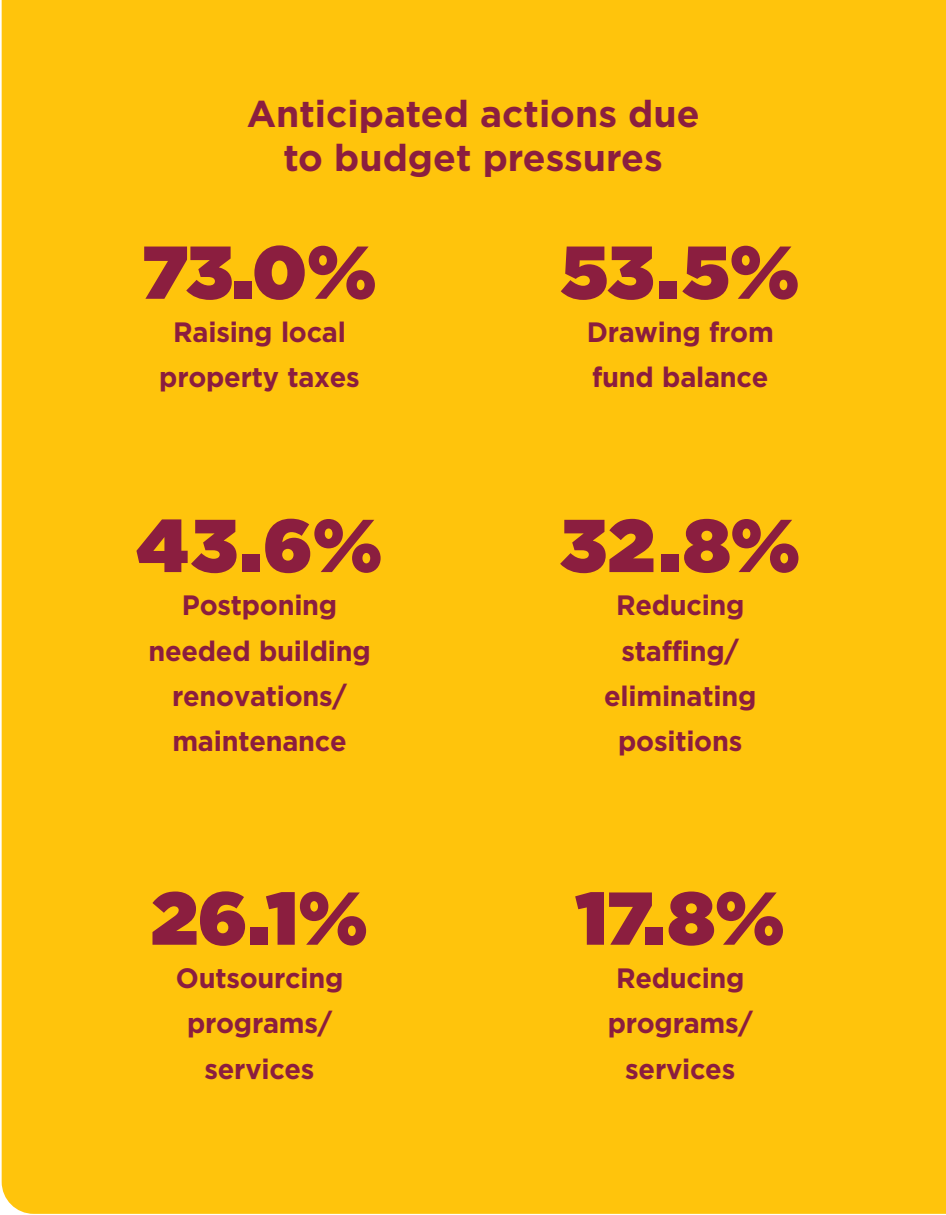


“The outdated model of funding cyber charter schools continues to hurt students across the state of PA. -Survey respondent”



# Budget pressures force tough choices

When asked what actions their school districts would be taking due to budget pressures, raising property taxes and drawing from fund balances were selected most frequently.

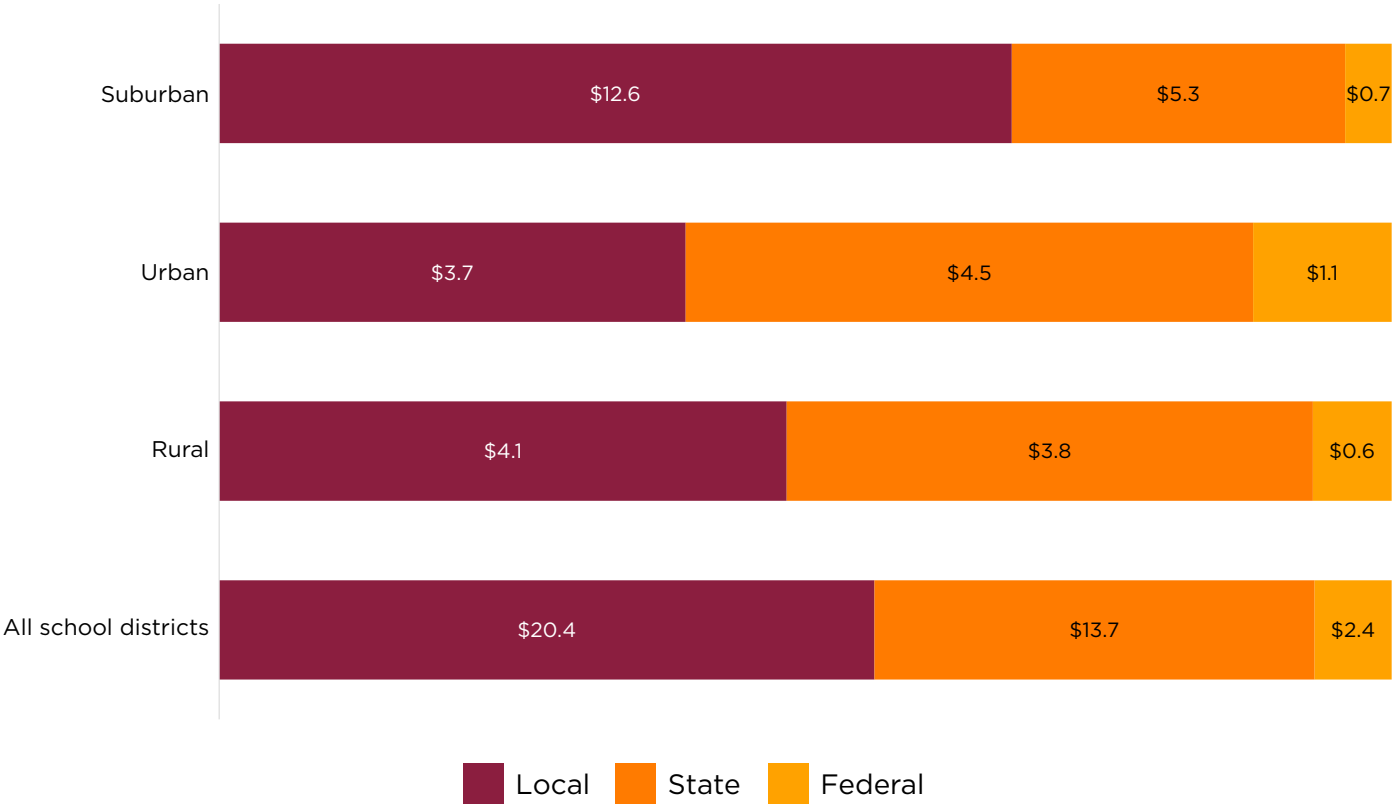


We continue to cut staff and programs including the regular maintenance of facilities in an effort to balance the budget.  
-Survey respondent

# Most school districts reliant on local revenues

For a majority of school districts, especially those in suburban areas, the largest share of their revenue comes from local sources.<sup>11</sup> In fact, for suburban school districts, local revenues are 2.3 times that of state revenues.

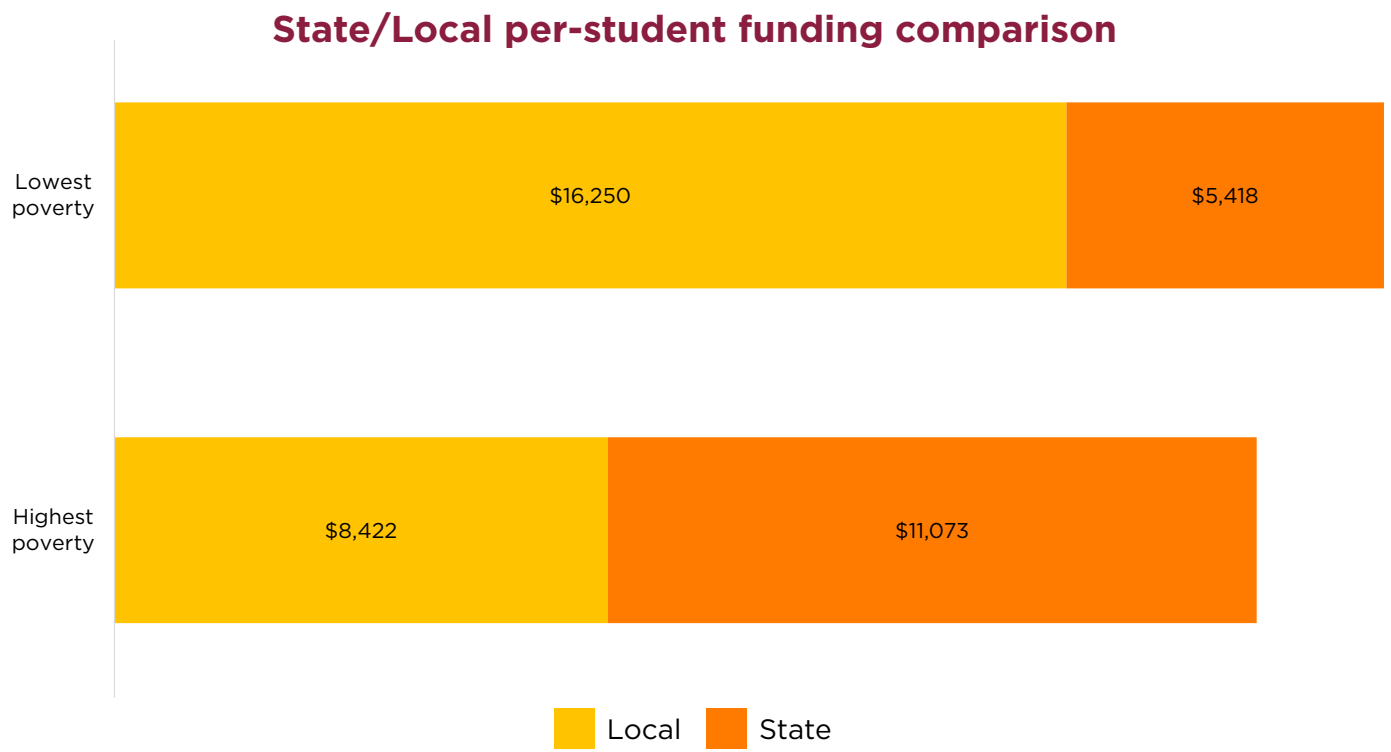
Amount and source of revenue (in billions)



“The first adequacy supplement was helpful to close the 2024-25 budget gap, but continued adequacy funding is still needed to address increasing costs and needs. -Survey respondent”

# Revenue differences more apparent when comparing by poverty levels

School districts with the lowest levels of poverty are heavily reliant on local taxpayers to fund their students whereas the highest-poverty districts, with their reduced ability to generate local revenue, must be more reliant on state funding.<sup>12</sup>

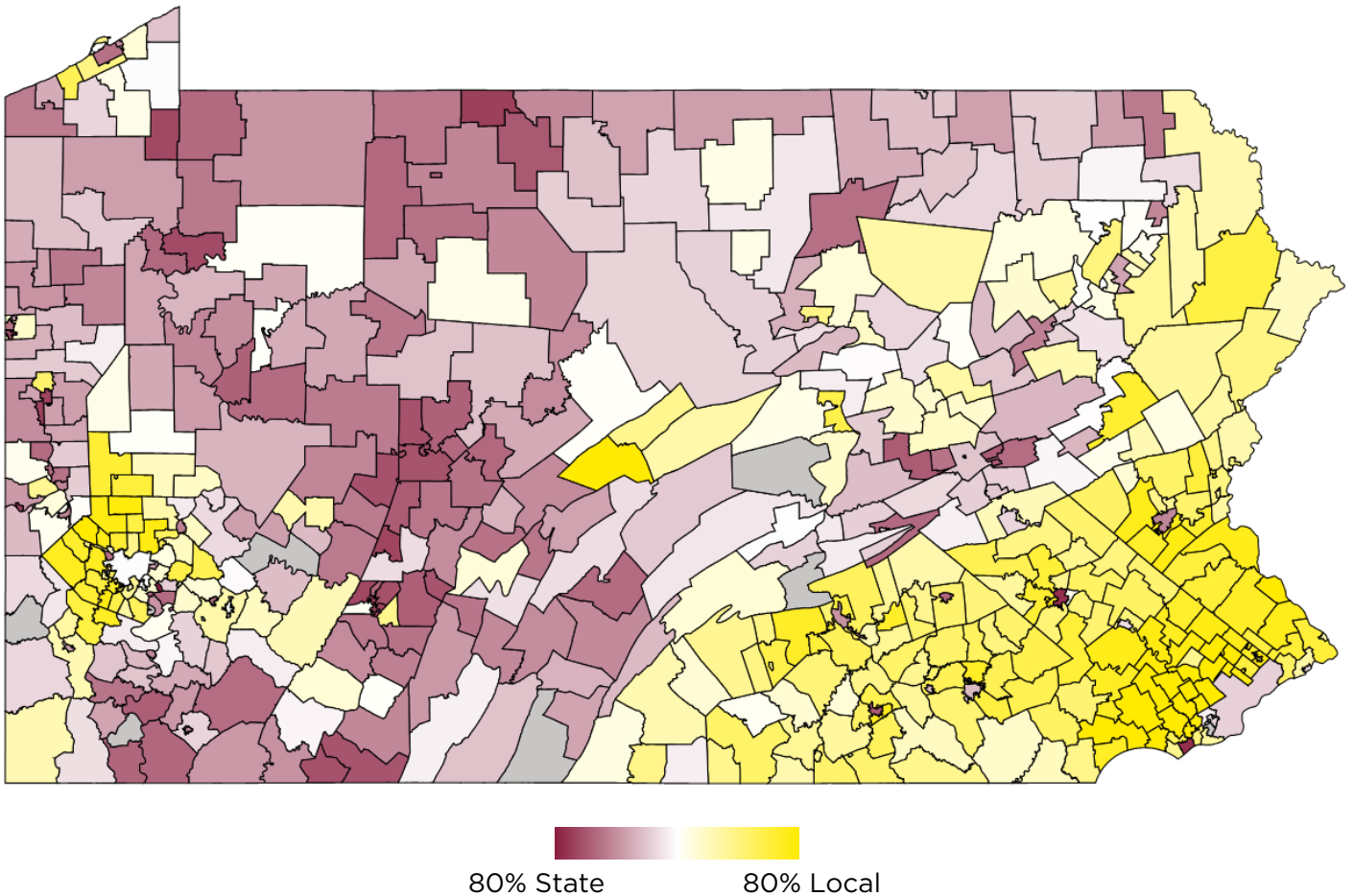


Differences in revenue result in \$2,173 per student less in high poverty districts.



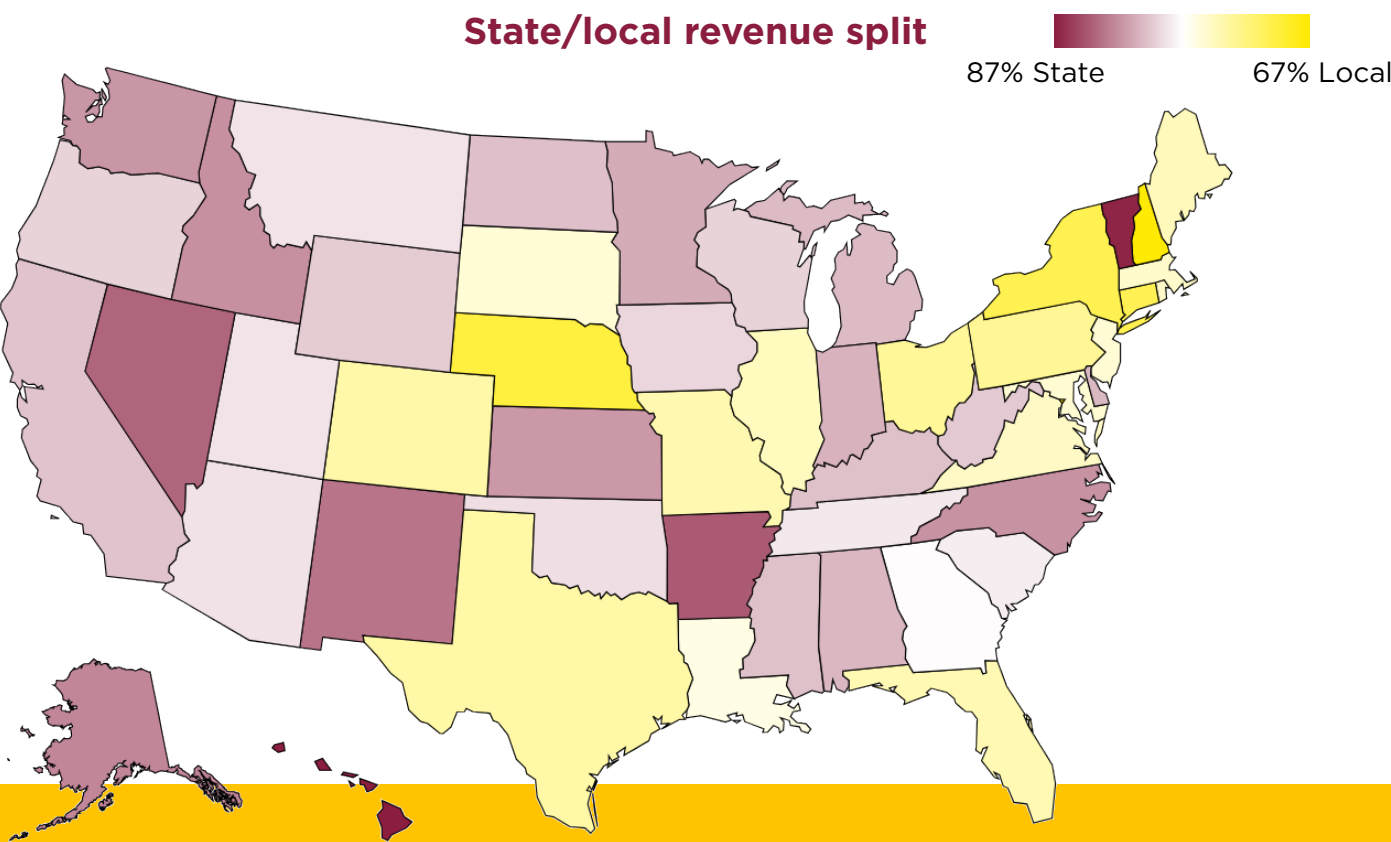
# State and local revenue shares vary widely across Pennsylvania

Taking a closer look at the percentage of state and local funding for each school district reveals, in greater detail, the reliance on local revenue for suburban school districts and that many rural and urban school districts are more reliant on the state for funding.<sup>13</sup>



# Pennsylvania among highest in local share of education funding

From a national perspective, only four other states receive a higher proportion of public education funding from local revenues than Pennsylvania.<sup>14</sup>

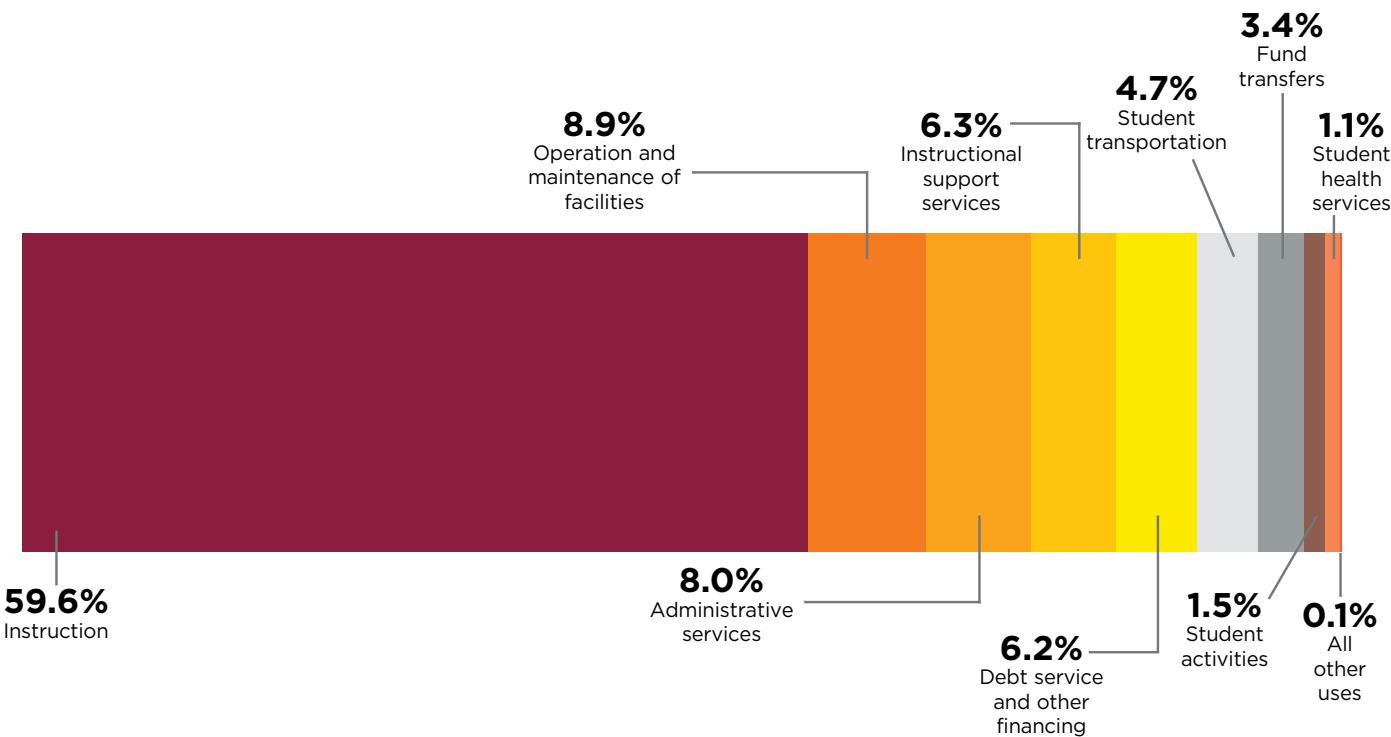


1	New Hampshire	61.8%	4	Connecticut	56.5%	7	Texas	50.9%
2	Nebraska	57.8%	5	Pennsylvania	52.1%	8	Colorado	50.8%
3	New York	56.6%	6	Ohio	51.9%	9	Missouri	50.3%
								42.7%
								US Total

# Most school spending is on instruction

Nearly 60 cents of every dollar school districts spend goes toward instruction.<sup>15</sup> Another 7.5 cents of every dollar goes towards providing instructional support and health services to students.

## 2022-23 expenditure breakdown



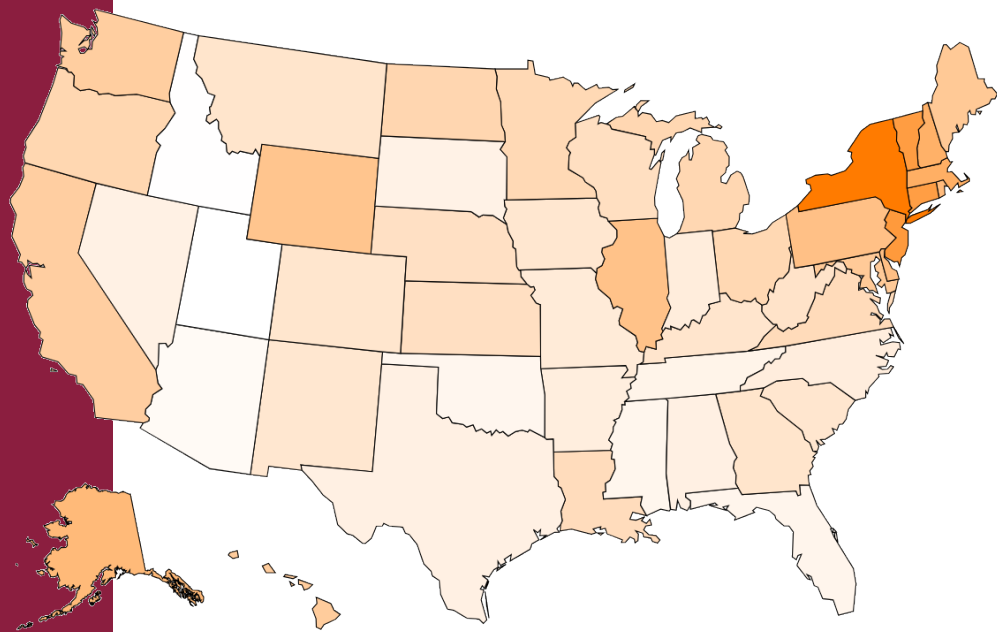
Student activities include all co-curricular and extracurricular activities such as interscholastic athletics, band, chorus and clubs.

## Expenditures per student

Rank/State	Expenditure/Student
1. New York	\$29,873
2. New Jersey	\$25,099
3. Vermont	\$24,608
4. Connecticut	\$24,453
5. Massachusetts	\$21,906
6. New Hampshire	\$21,605
7. Alaska	\$20,191
8. Rhode Island	\$19,962
9. Delaware	\$19,357
<b>10. Pennsylvania</b>	<b>\$19,168</b>
US Total	\$15,633

## Pensions push state spending higher nationally

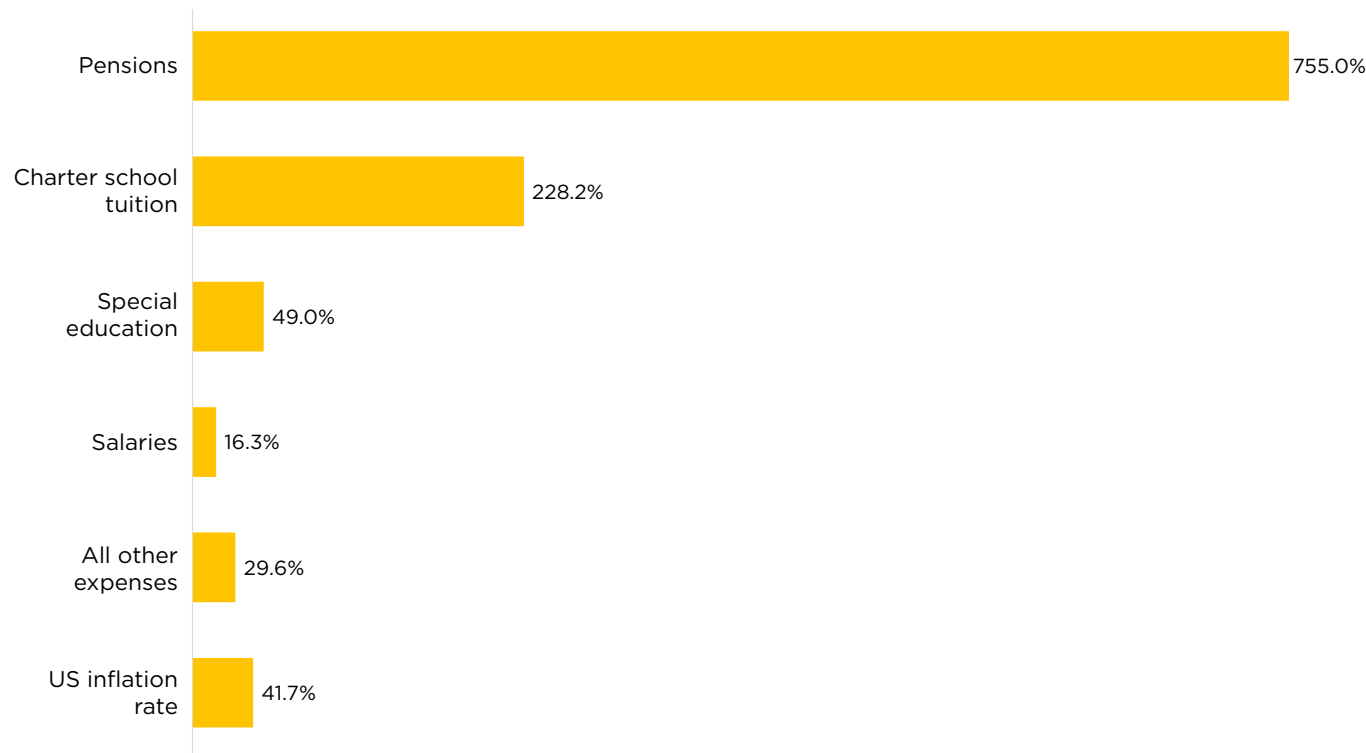
Pennsylvania ranks 10th nationally in terms of current expenditures per student, with \$19,168 being spent.<sup>16</sup> However, \$6,177, or 32%, of that spending is dedicated to employee benefits, including pension costs. Only two other states<sup>17</sup> have a greater proportion of spending per student dedicated to employee benefits.



# School districts are controlling expenses

The growth in mandated expenses, particularly pension costs, charter school tuition payments and special education over the last 13 years, have drastically outpaced the growth in all areas of school spending.<sup>18</sup> Yet, districts have kept the growth in other areas of spending well below the rate of inflation.

Growth in expenses from 2009-10 to 2022-23



## INCREASES IN BILLIONS OF DOLLARS

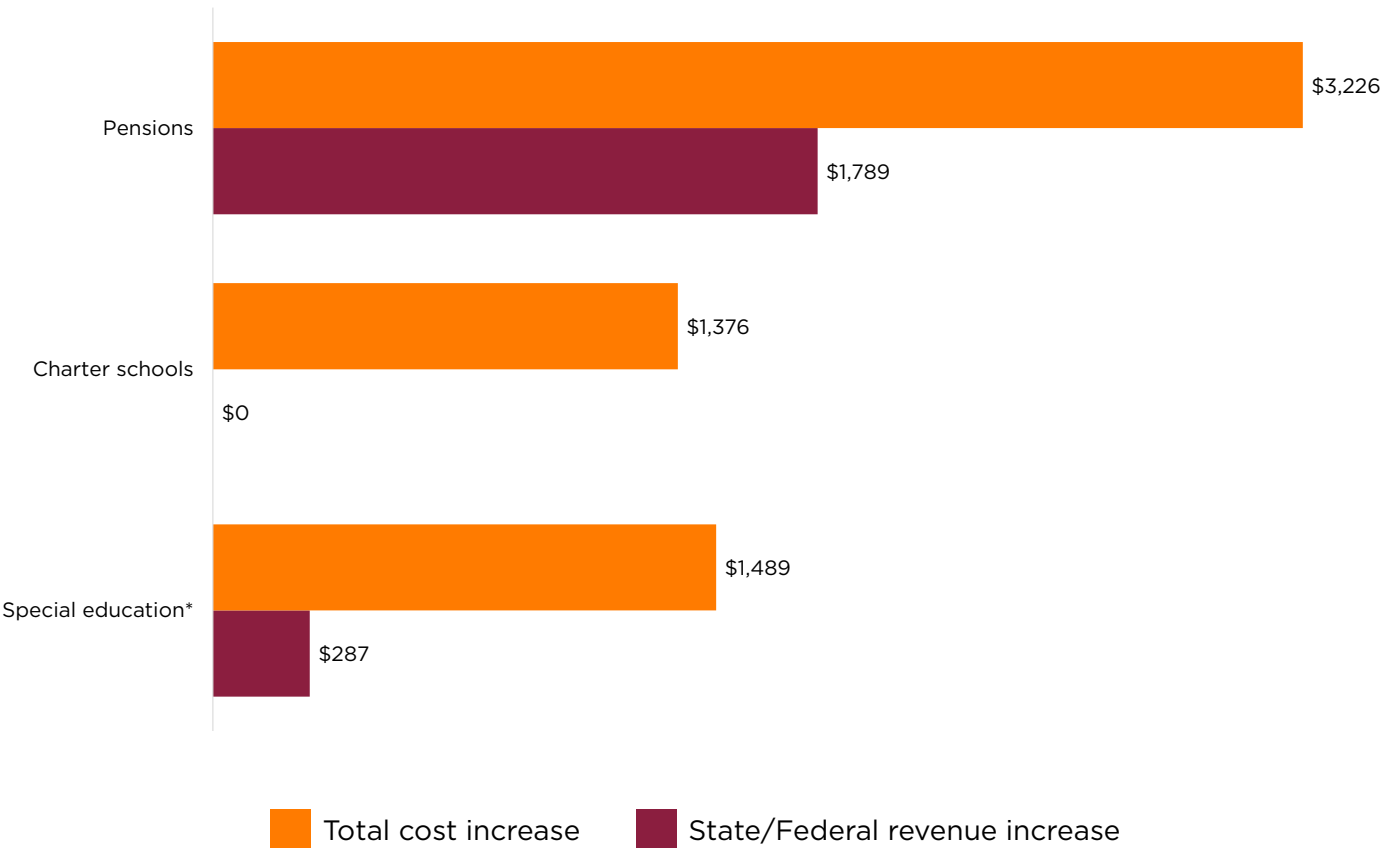
Pensions	Charter school tuition	Special education	Salaries	All other expenses
\$4.0	\$1.8	\$0.8	\$1.8	\$2.4



# Increases in mandated expenses outpace state/federal revenue increases

The impact of pension costs, charter school tuition, and special education on local taxpayers and students becomes clearer when comparing the state and federal revenues intended to help cover those expenses with the actual increase in those mandated costs.<sup>19</sup> Combined, those costs have increased by nearly \$6.1 billion while state revenue intended to help pay those costs has only increased by less than \$2.1 billion – leaving a “mandated cost gap” of slightly more than \$4 billion.

**Mandated cost increases compared to state/federal revenue increases 2012-13 to 2022-23 (in millions)**



\*Does not include pension and charter school costs attributed to special education.

# Mandated cost gap not closed by increases in Basic Education Funding

Despite receiving significant increases in recent state budgets for Basic Education Funding (BEF), those increases would only cover less than half of the mandated cost gap, leaving another \$2.3 billion for school districts to pay for out of local funds or other budgetary changes.<sup>20</sup>

Mandated cost gap vs BEF increase 2012-13 to 2022-23 (in millions)

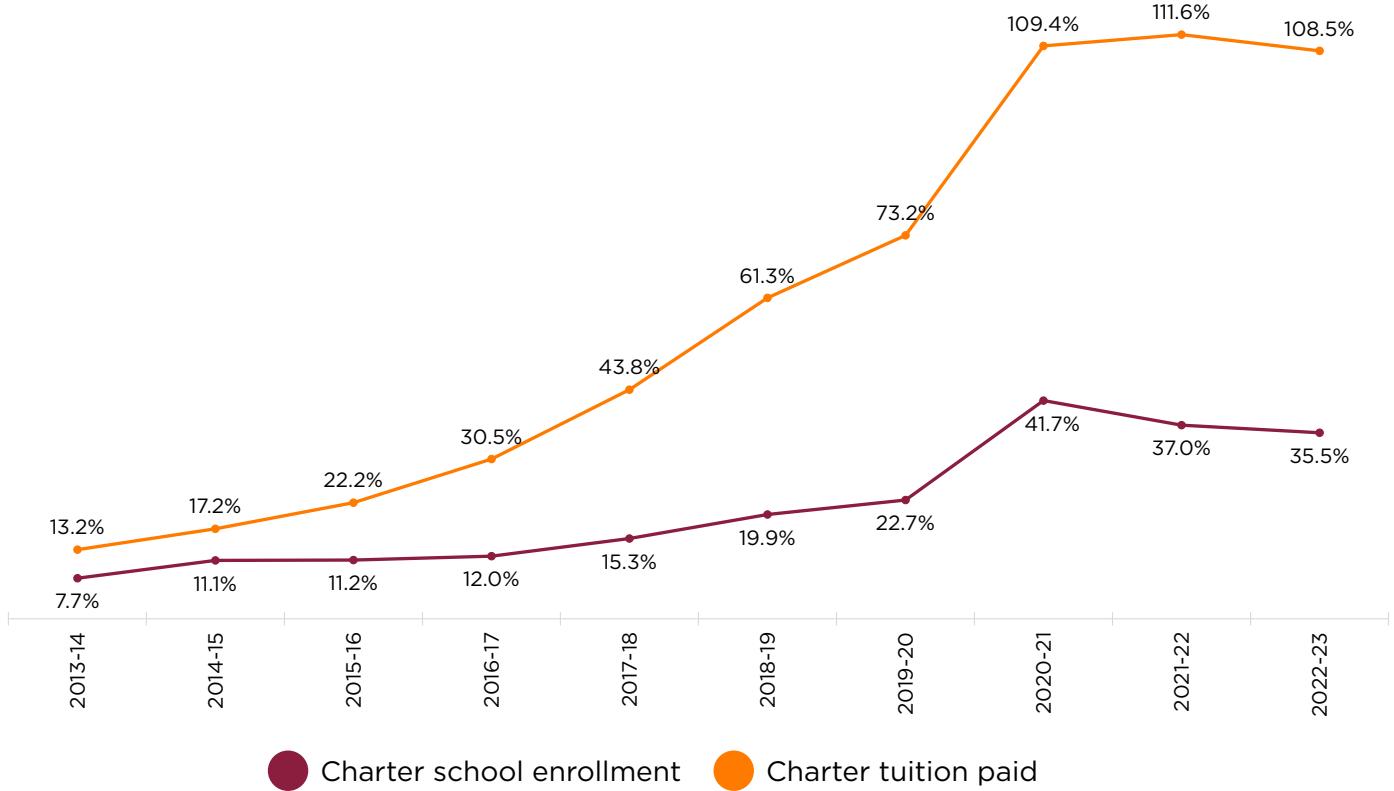


“ Our mandated expenditures continue to outgrow our revenue. It’s unsustainable. -Survey respondent ”

# Charter school tuition continues increasing faster than enrollment

Under current law, a school district's charter tuition rates are based on the school district's expenses, including what a district spends on charter tuition.<sup>21</sup> As school districts' mandated expenses have continued to increase, so have tuition rates. As a result, school districts' charter tuition payments have kept increasing even while charter school enrollment growth slowed.

## Charter school enrollment and tuition growth from 2012-13

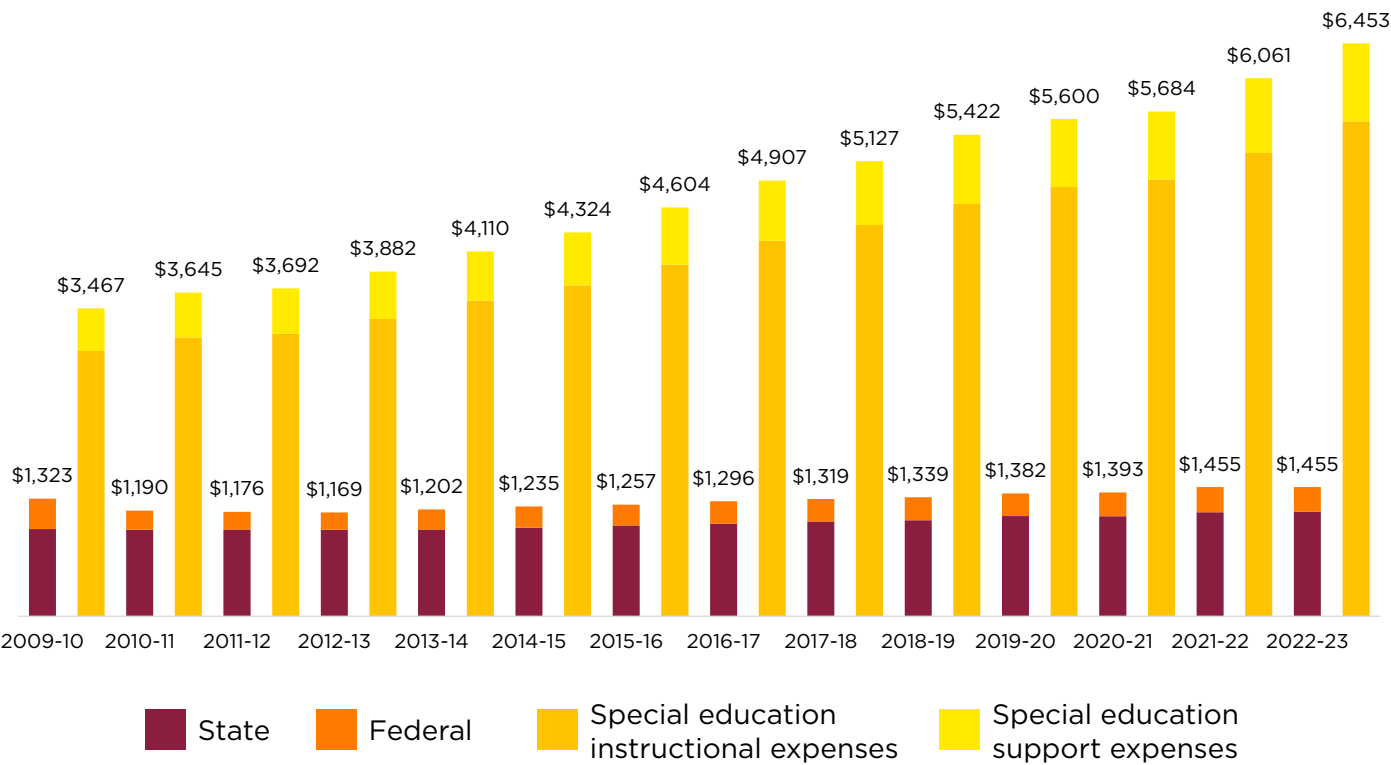


**Cyber charter costs continue to be exorbitant and an albatross financially for our district. -Survey respondent**

# Special education expenses outpace revenues

Public schools have experienced an 86% increase in special education costs over the last 13 years. State and federal funding for special education has only increased 10% in that time.<sup>22</sup>

State and federal special education funding vs expenditures (in millions)

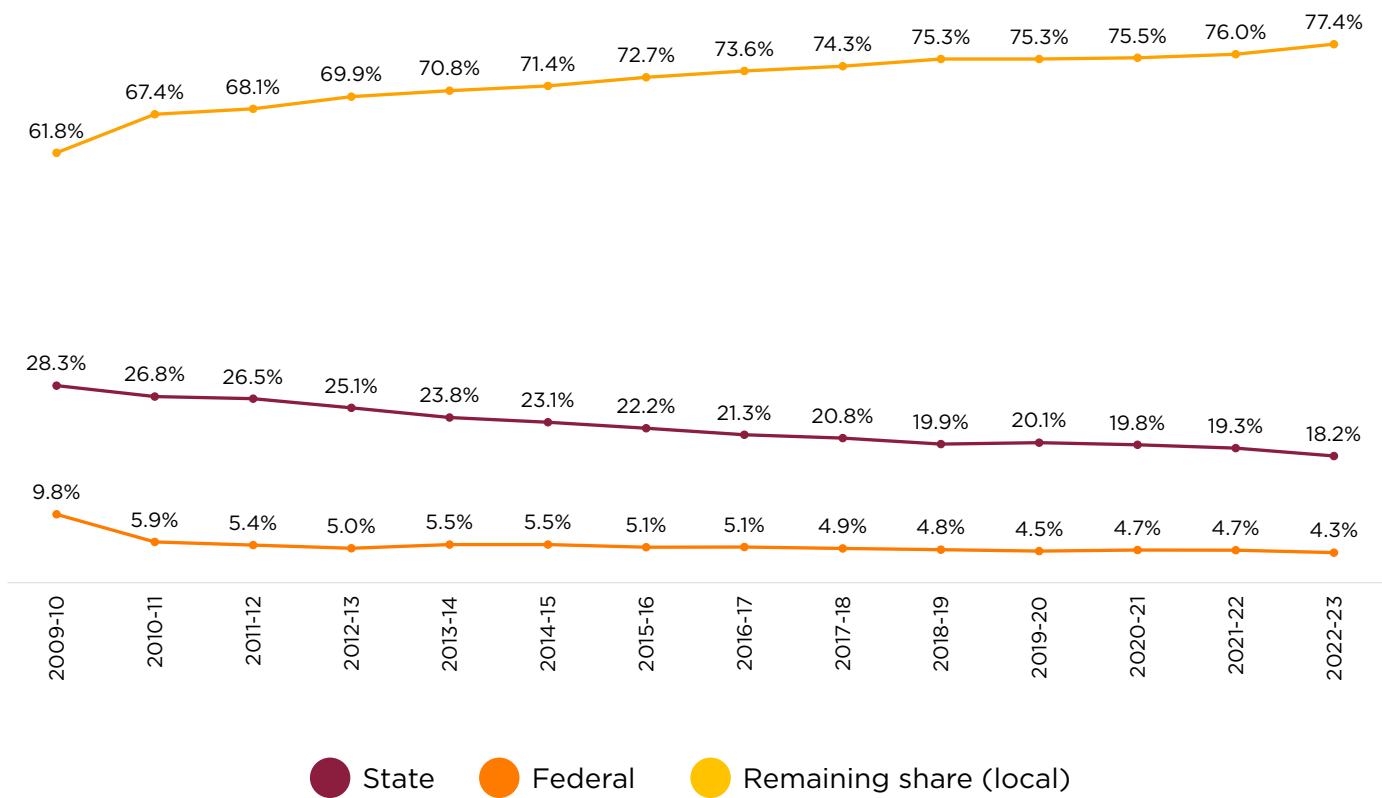


Special education continues to be a significant variable cost driver in our district. -Survey respondent

# State and federal shares of special education decreasing

As state and federal funding for special education have failed to keep up with the pace of growth in expenses, the share of special education expenses covered by state and federal funding have decreased as well. For most school districts, the difference is made up entirely by local funding.<sup>23</sup>

Percent of special education funding by source







# **SCHOOL INFRASTRUCTURE**

The condition of public school buildings

# More school buildings in need of repair or replacement

More than three-quarters (76.6%) of survey respondents stated that one or more of their school district's buildings were in need of major repair or replacement. This represents an increase of more than 5% from 2023.

## School districts with buildings in need of major repair/replacement

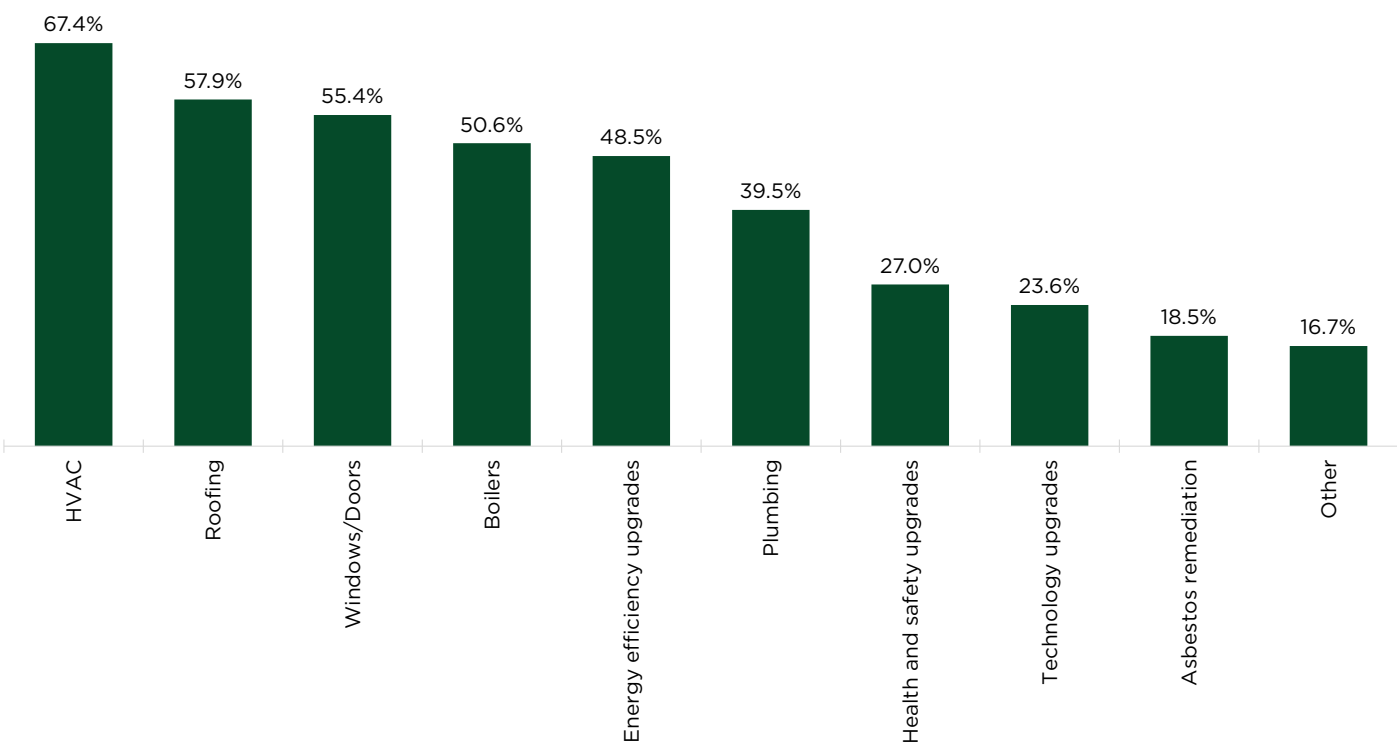


“ We have a building that we are hoping will hang on for two more years so we can construct a new building. -Survey respondent ”

# School buildings have multiple areas of needed improvement

School leaders reported a wide variety of areas of improvement needed in their school buildings. The most common areas in need of improvement are HVAC systems, roofs, windows/doors, and boilers. Nearly half of survey respondents also noted a need for their buildings to be more energy efficient.

Areas of needed repair/replacement

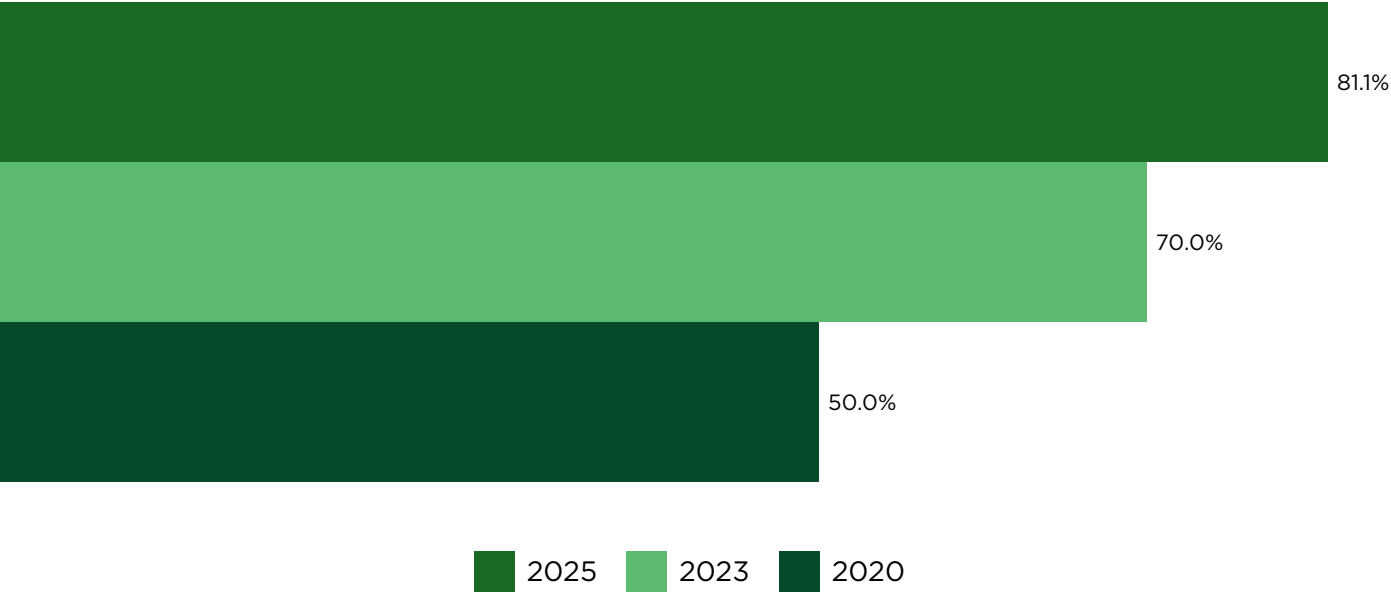


“Due to declining revenues, we are constantly being reactive instead of proactive when it comes to renovations. - Survey respondent”

# Lack of state reimbursement is a barrier to school improvement

Despite the updated school construction reimbursement program created in Act 70 of 2019, no state funding has been appropriated to finance new school construction or renovation projects through the program. This lack of state reimbursement prevents most school districts from constructing new school buildings or making major renovations to existing buildings.

## School districts postponing construction/renovation projects due to a lack of state reimbursement



**We are in dire need of renovations in our schools. We simply cannot afford to do anything. -Survey respondent**



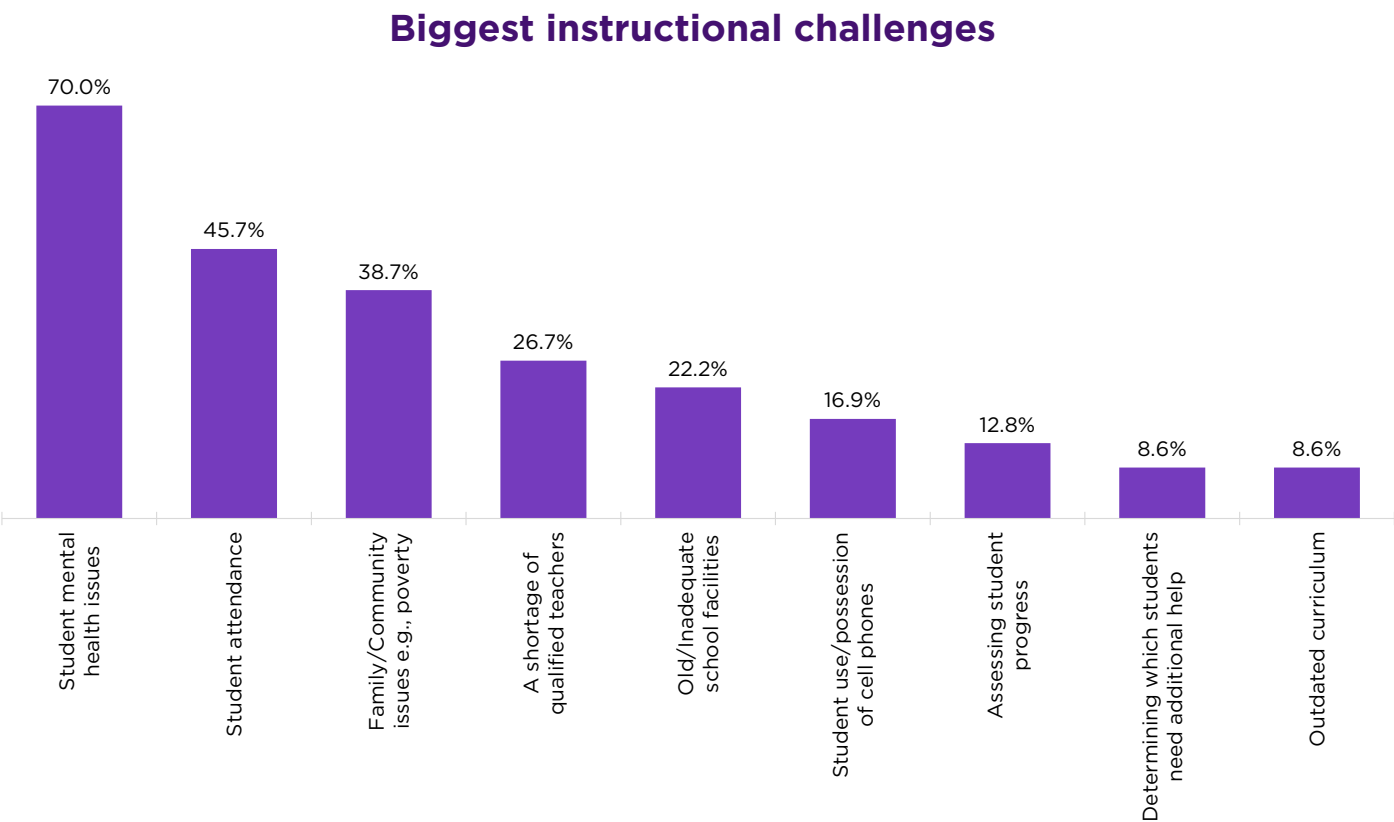
A woman with dark hair in a ponytail, wearing a white t-shirt and a lanyard, sits on a white plastic chair. She is holding a tablet and looking at it with a smile. A young girl with braided hair, wearing a light-colored cardigan over a white shirt, sits across from her at a white round table. She is also smiling and looking at the tablet. The background is blurred, showing other people in a room. The entire image has a purple tint.

# **STUDENT MENTAL HEALTH**

The scope and impact of  
student mental health needs

# Mental health issues continue as top instructional challenge

The most cited instructional challenge since beginning to survey school leaders about instructional challenges in 2022 has been addressing the mental health needs of students which impact their ability to learn.



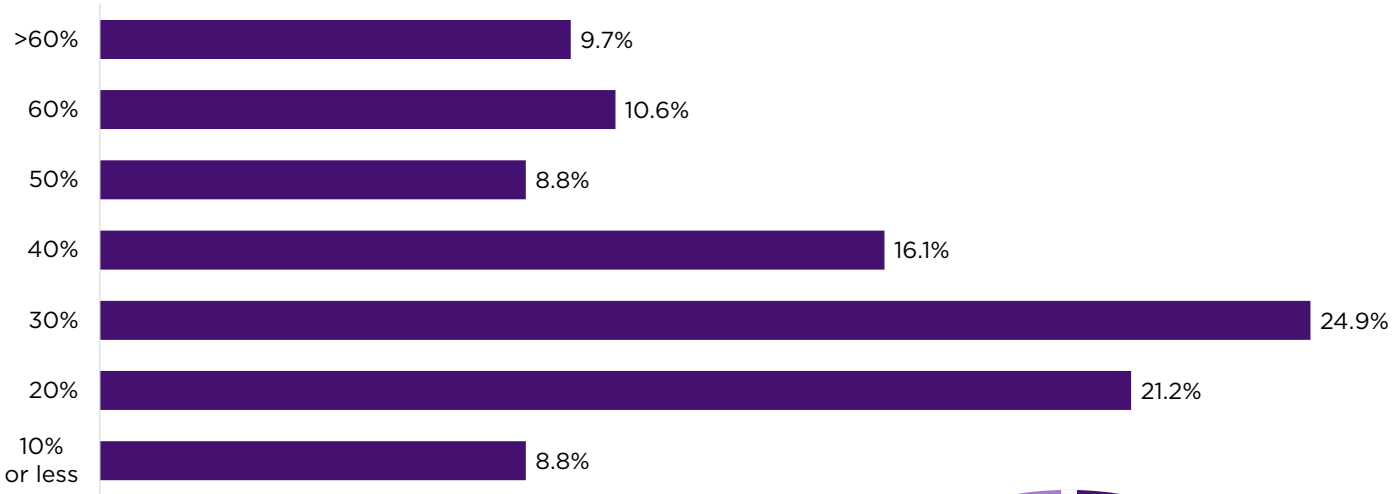
“When the mental health crisis comes into the classroom, it may only be a small percentage for a small time, but it creates a disruption that can then last for hours, impacting many more students. -Survey respondent”



# Student mental health issues are common

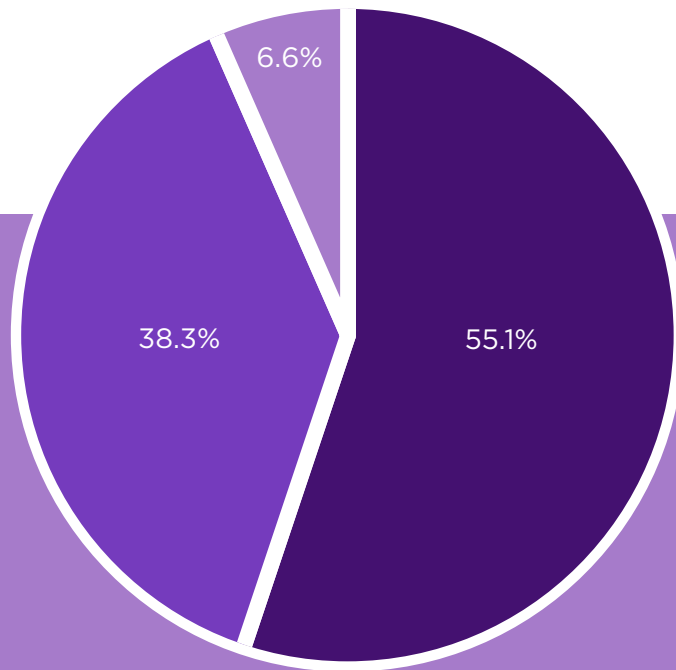
School leaders reported that on average, nearly 4 out of 10 of their students (37.0%) have some degree of mental health need.

## Percentage of students in your school district with mental health needs



## USE OF MENTAL HEALTH BENCHMARK ASSESSMENTS

More than half of responding districts reported utilizing benchmark assessments to measure/track student mental health.

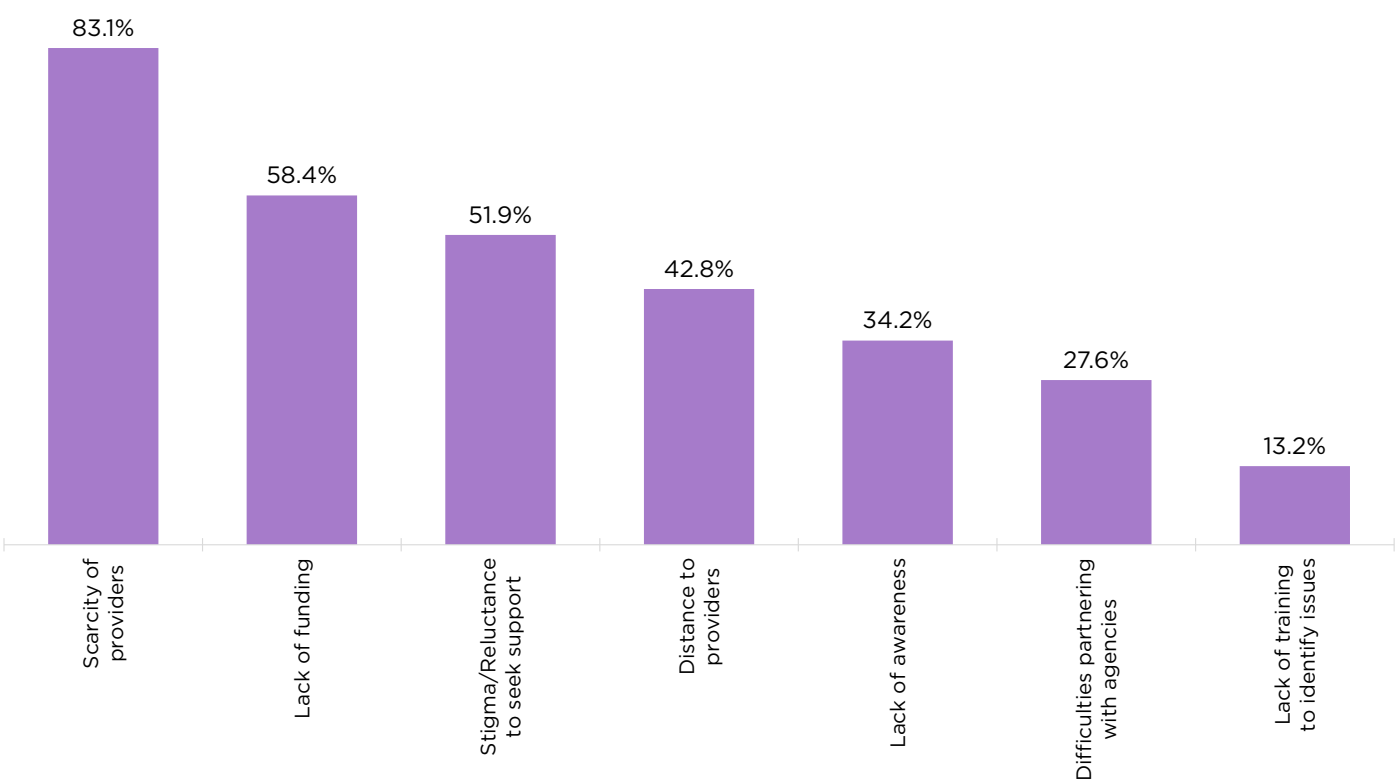


Yes No Not sure

# Numerous challenges faced in connecting students to mental health services

With more than 80% of survey respondents identifying scarcity of providers as a challenge in getting students the mental health services they need, this clearly illustrates the shortage of qualified care providers.

## Biggest challenges connecting students with mental health services



“Our need is so big, it is difficult to find providers. All of our current providers have waiting lists. -Survey respondent”

A photograph of a male teacher with glasses and a beard, smiling as he leans over a desk. Three young students, two girls and one boy, are also smiling and looking at a tablet computer. The entire image is overlaid with a semi-transparent red filter.

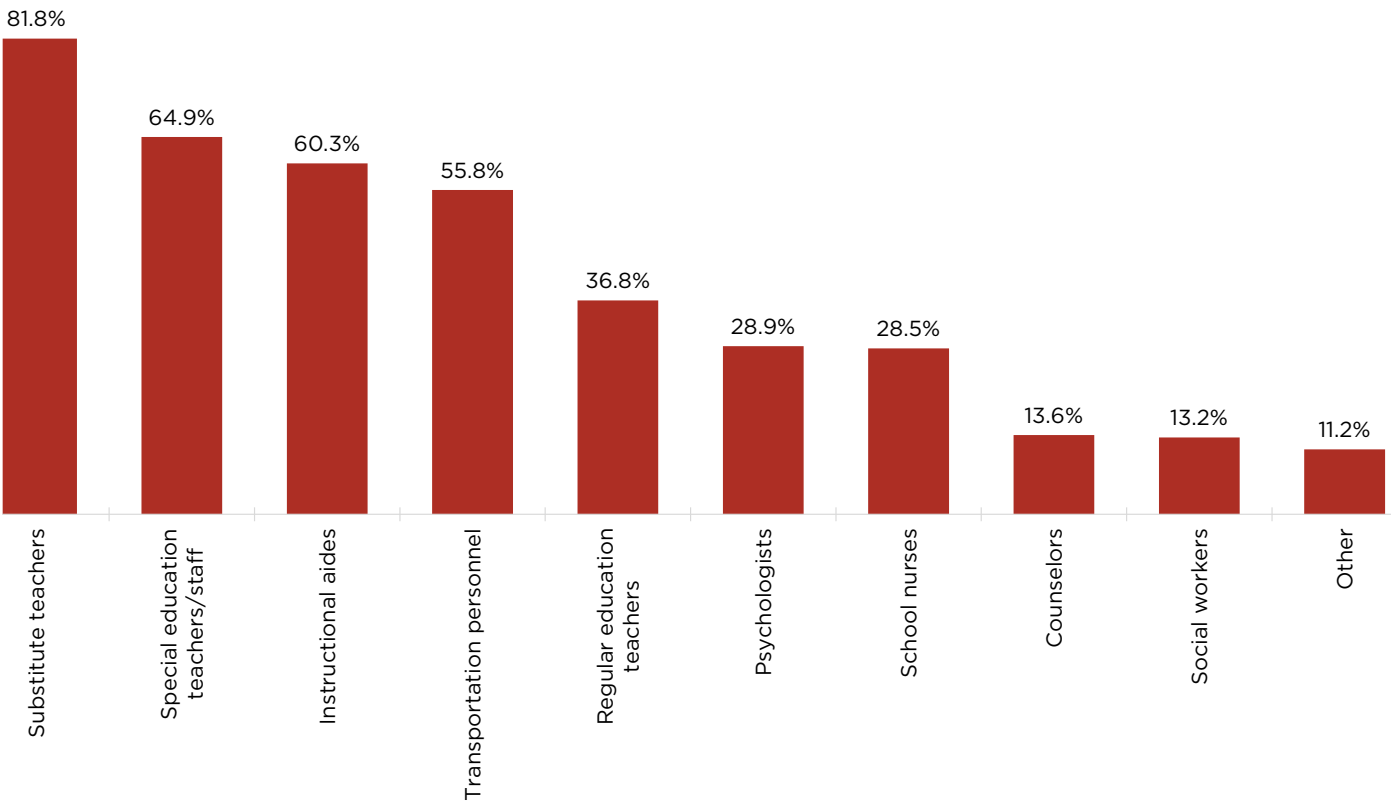
# **SCHOOL STAFFING**

The staffing needs and impacts on our schools

# Widespread staffing shortages continue

School leaders continue to report a shortage of professionals across the educational spectrum – both inside and outside of the classroom. Although substitute teachers continue to be the most common area of need, the percentage of survey respondents citing a shortage of substitute teachers has steadily declined since 2023.

Staffing areas in which districts are experiencing a shortage

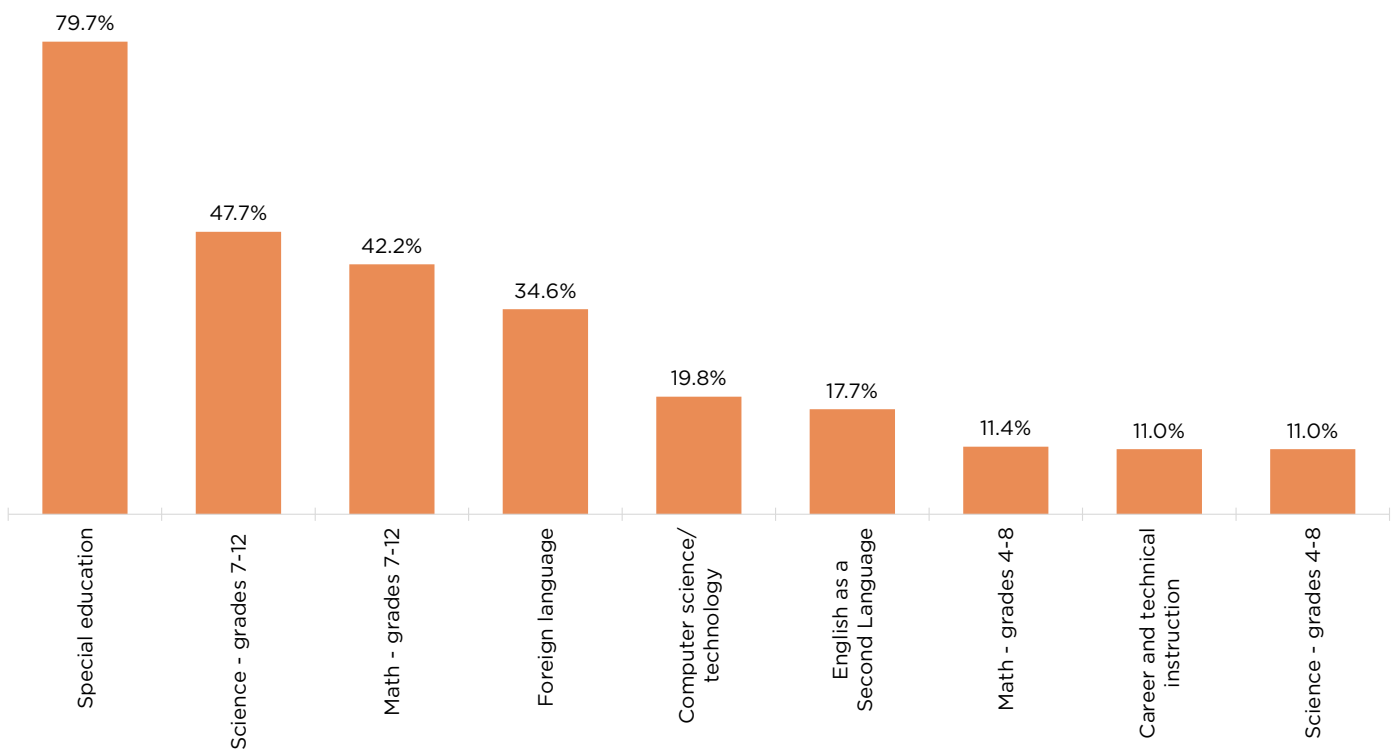


To help smaller districts, elementary certifications need to be K-6. -Survey respondent

# Greatest need for special education teachers

Of the nearly 2,500 classroom teacher vacancies in school districts reported at the start of the 2024-25 school year, more than half of those vacancies were in areas related to special education.<sup>24</sup> Although the need for special education teachers outpaces all other certification areas, secondary-level math and science teachers are in high demand across the state.

Teacher certification areas needed

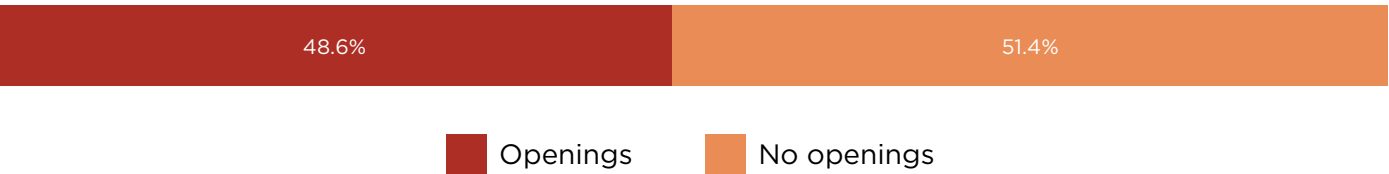


“ We have had to emergency certify more people in the last 18 months than in the last 18 years combined. -Survey respondent ”

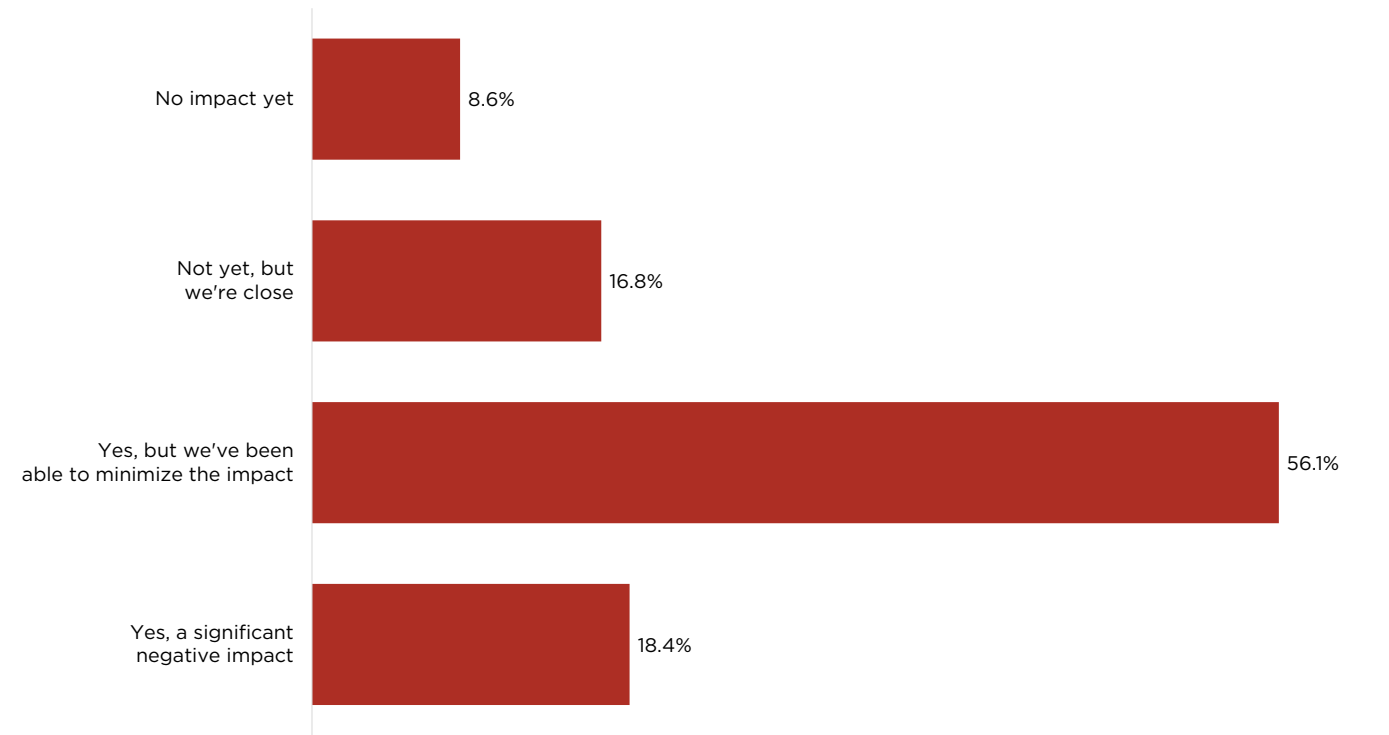
# Impact of open teaching positions

Slightly less than half of all responding school districts reported still having open teaching positions at the beginning of the current school year. Yet, for a majority of school districts, the impact of the teacher shortage on educational programs has been mitigatable up to this point.

## Open teaching positions at the start of the school year



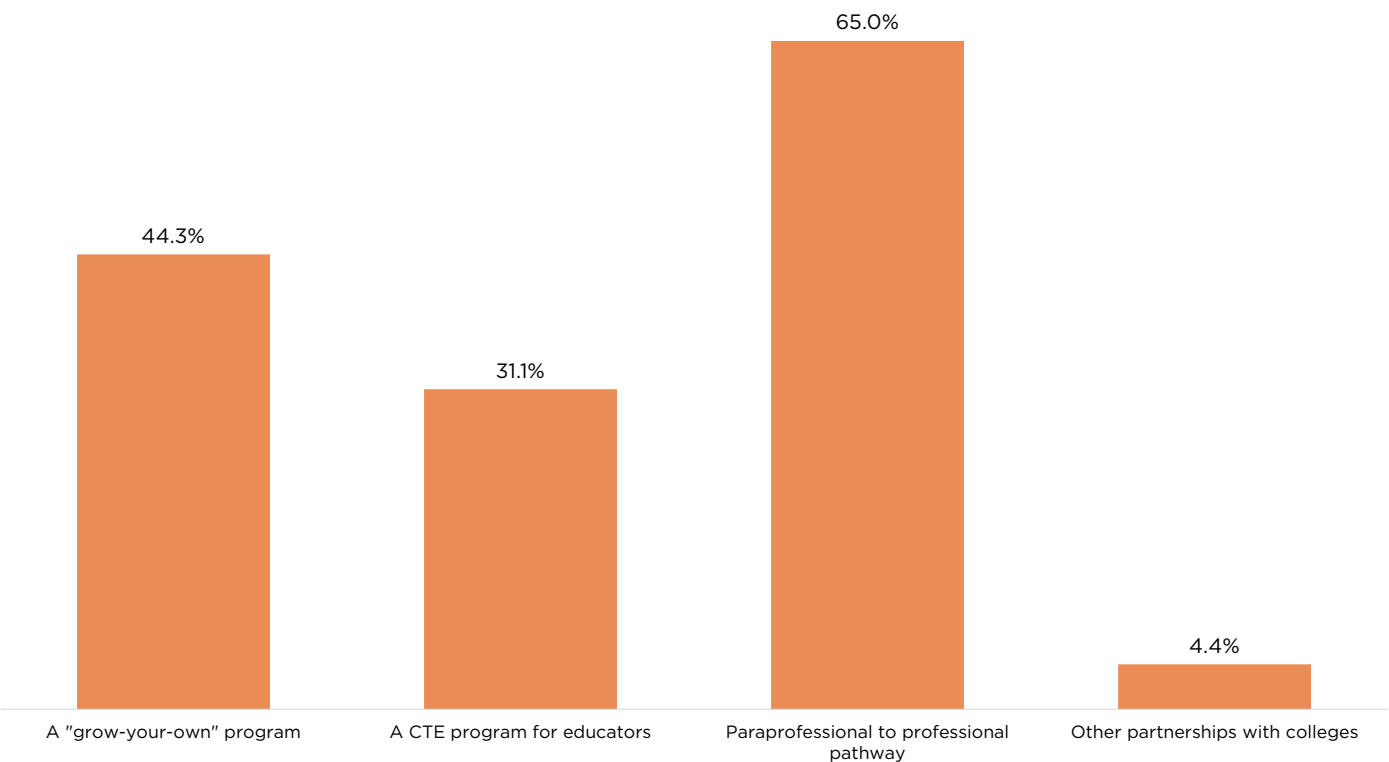
## Has the teacher shortage impacted your educational program?



# Building interest in the teaching profession

Nearly three-quarters (72%) of survey respondents indicated that they are taking action to grow interest in the teaching profession either among their current students, staff or both. The most common methods are programs to help current paraprofessionals obtain a teaching certificate and to encourage current students to enter the teaching field.

## Programs used to attract/develop more teachers



**Act 55 of 2022 required PDE to develop a career and technical education (CTE) program of study for occupations in the education field.**



## ENDNOTES

<sup>1</sup> Response rate is based on the number of survey invitations sent. Survey invitations were emailed on December 2nd, 2024, to 494 superintendents. When the survey was closed on January 10, 2024, 256 responses were received for a response rate of 51.8%. The data in this report is meant to be representational of the school entities in Pennsylvania as a whole. However, due to the diversity and differences between school entities around the state, specific data points may not apply to all school districts.

<sup>2</sup> National Center for Educational Statistics Common Core of Data, Table 203.20 Enrollment in public elementary and secondary schools, by region, state, and jurisdiction. Available: [https://nces.ed.gov/programs/digest/d23/tables/dt23\\_203.20.asp](https://nces.ed.gov/programs/digest/d23/tables/dt23_203.20.asp).

<sup>3</sup> Enrollments based on Pennsylvania Department of Education (PDE) Enrollment Reports unless otherwise noted. Career and technical center enrollment does not include students enrolled in a CTE program provided by their home school district due to unavailability of the data. Intermediate unit enrollment data from PDE did not include enrollments for IU 2 and IU 26. Nonpublic/private school enrollments include PA resident students only. PDE enrollment reports available: <https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html>.

<sup>4</sup> Data at a Glance: State Report 2023-24. Available: [https://penndata.hbg.psu.edu/penndata/documents/BSEReports/Data%20Preview/2023-2024/Speced\\_Quick\\_Report\\_PA\\_Final\\_2023-2024.pdf](https://penndata.hbg.psu.edu/penndata/documents/BSEReports/Data%20Preview/2023-2024/Speced_Quick_Report_PA_Final_2023-2024.pdf).

<sup>5</sup> Total statewide English learner counts divided by total public school enrollments. Available: <https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html>.

<sup>6</sup> To establish highest and lowest poverty school districts, all school districts were ranked and then divided into quartiles based on acute poverty and poverty rates from the Basic Education Funding Formula for the 2023-24 funding year. Comparisons in this report are limited to the highest and lowest poverty quartiles. Scores shown are for all students scoring advanced or proficient on the assessment. Pennsylvania System of School Assessment (PSSA) data available: <https://www.pa.gov/agencies/education/data-and-reporting/assessment-reporting.html>. ELA proficiency gap between highest and lowest school districts in 2019 was 34.0% compared to 33.7% in 2024.

<sup>7</sup> Scores shown are for all students scoring advanced or proficient on the assessment. Pennsylvania System of School Assessment (PSSA) data available: <https://www.pa.gov/agencies/education/data-and-reporting/assessment-reporting.html>.

<sup>8</sup> Scores shown are for all students scoring advanced or proficient on the assessment. Pennsylvania System of School Assessment (PSSA) data available: <https://www.pa.gov/agencies/education/data-and-reporting/assessment-reporting.html>.

<sup>9</sup> Scores shown are for all students scoring advanced or proficient on the assessment. Keystone Exam data available: <https://www.pa.gov/agencies/education/data-and-reporting/assessment-reporting.html>. For more information on pathways to graduation see: <https://www.pa.gov/agencies/education/programs-and-services/instruction/elementary-and-secondary-education/assessment-and-accountability/graduation-requirements.html>

<sup>10</sup> Four-year cohort graduation rates available: <https://www.pa.gov/agencies/education/data-and-reporting/high-school-graduation.html>. United States public high school 4-year adjusted cohort graduation rate and cohort count, latest year provided was 2021-22. Available: <https://eddataexpress.ed.gov/download/data-library>.

<sup>11</sup> Revenue comes from four primary sources – local sources such as local property taxes; state sources such as state budget line items like basic education funding; federal sources such as federal programs to educate students with disabilities; and other sources such as issuing bonds and fund transfers. Other revenue sources were excluded from this analysis to: 1) avoid skewing the fiscal picture of public schools due to the inconsistency in other revenue sources year-to-year; 2) to more closely reflect actual revenue generated; and 3) to allow general comparisons to

other states. 2022-23 Annual Financial Reports for revenues available: <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html>.

<sup>12</sup> Looking only at state and local sources of funding per ADM.

<sup>13</sup> Excludes other revenue.

<sup>14</sup> 2022 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 5. Available: <https://www.census.gov/data/tables/2022/econ/school-finance/secondary-education-finance.html>.

<sup>15</sup> 2022-23 Annual Financial Reports for expenditure detail by function. Available: <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html>.

<sup>16</sup> Map based on U.S. Census Bureau's definition of current operation. 2022 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 8 and Appendix A. Available: <https://www.census.gov/data/tables/2022/econ/school-finance/secondary-education-finance.html>.

<sup>17</sup> Michigan (32.8%) and New Jersey (32.3%).

<sup>18</sup> Pension costs – object 230. Charter school tuition payments – object 562. Salaries – object 100. Special education costs include all costs attributable to special education other than pensions, charter school tuition and salaries. All other expenses are the sum of all other object expenditures not previously included. Fund transfers and debt service payments from object 900 were not included. 2009-10 and 2022-23 Annual Financial Reports available <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html>. Inflation calculated as a percentage change in Consumer Price Index – All Urban Customers, not seasonally adjusted between July 2009 and June 2023. Consumer Price Index data available: <https://www.bls.gov/data/>.

<sup>19</sup> Pension costs – object 230. Charter school tuition payments – object 562. Special education – function 1200 minus expenses attributable to objects 230 and 562. State and federal revenues are those reported on the Annual Financial Reports (AFR). State revenues for charter school tuition reimbursement were discontinued in the 2011-12 state budget and have not been reinstated since. 2012-13 and 2022-23 Annual Financial Reports available <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html>.

<sup>20</sup> Basic Education Funding historical subsidy and grant information available: <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finance/financial-data/historical-subsidy-and-grant-information.html>.

<sup>21</sup> See 24 P.S. § 17-1725-A

<sup>22</sup> All data taken from Annual Financial Reports. State special education revenue consists of revenue codes 7271 Special Education Funding and 7272 Early Intervention. Federal special education revenue consists of revenue codes 8512 IDEA Part B, 8513 IDEA Section 619, and 6832 Federal IDEA Pass Through. Special education instructional expenses consist of function code 1200 Special and Gifted Education minus 1243 Gifted Support. Special education support expenses are those reported on the Special Education Services Schedule (SESS).

<sup>23</sup> State and federal special education revenues as a percentage of special education expenses. Local share based on school districts not receiving or using other state or federal revenue to pay special education costs.

<sup>24</sup> Full-time and part-time vacant classroom teaching positions at the start of the 2024-25 school year in October. 2024-25 Professional vacancies Q1 available: <https://www.pa.gov/agencies/education/data-and-reporting/school-staff/professional-and-support-personnel.html>.



Sponsored by



CM

REGENT™

INSURANCE COMPANY