

PENNSYLVANIA

20  
23

State of  
Education



# Table of Contents

Introduction .....	3
Pennsylvania's Public Education Landscape.....	5
Challenges .....	12
School Finances .....	16
Student Mental Health .....	32
School Staffing .....	37
School Infrastructure .....	42
Endnotes .....	46



The *State of Education* report is developed by the Pennsylvania School Boards Association (PSBA).



Research and content development by  
Andrew Christ, JD  
Design and layout by Lisa Baldwin  
Copy editor, Jackie Inouye

## 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 three primary sources. First, a survey<sup>1</sup> of chief school administrators (CSAs) from school districts (SDs); 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; and third, a survey of Pennsylvania parents with children in a K-12 school.<sup>2</sup>

## 2023 State of Education Survey

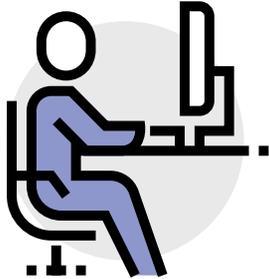
**281**  
SCHOOL  
DISTRICTS



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

Some key findings from this year's report include:

### Biggest Challenges



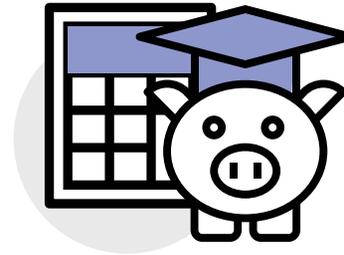
**Nearly three-quarters (71%) of school districts** reported student mental health needs and staffing shortages/constraints as their biggest challenges.

### Staffing Shortages



**92% of school districts** reported experiencing a shortage of substitute teachers while a significant percentage of districts also reported shortages in instructional aides, drivers and special education staff.

### Budget Pressure



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

### Mental Health



**More than three-quarters (77%) of parents** with school-aged children rated their child's school as having done a good job addressing the emotional health and well-being of students.

# **PENNSYLVANIA'S PUBLIC EDUCATION LANDSCAPE**

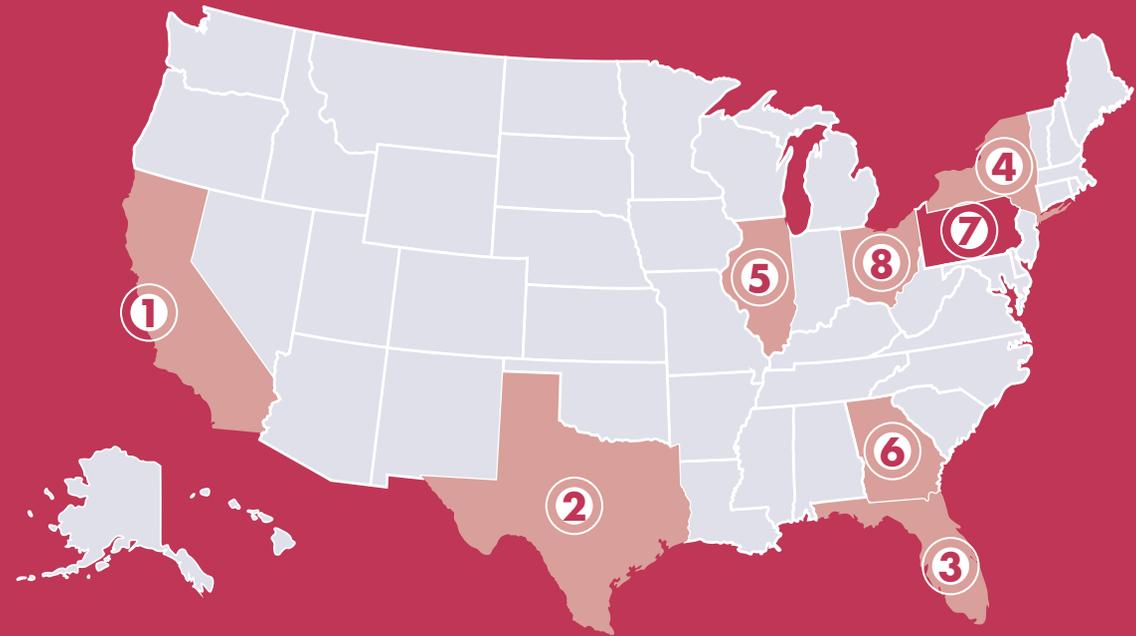
Pennsylvania's  
public education  
system and its  
students



## Pennsylvania ranks seventh in public school enrollments

The more than 1.7 million children enrolled in Pennsylvania public schools during the 2020-21 school year represent 3.5% of the 49.3 million children enrolled in a public school in the United States and only six states have higher public school enrollments.<sup>3</sup>

## PUBLIC SCHOOL ENROLLMENTS



**1** California  
6.0 million

**2** Texas  
5.4 million

**3** Florida  
2.8 million

**4** New York  
2.6 million

**5** Illinois  
1.9 million

**6** Georgia  
1.73 million

**7** Pennsylvania  
**1.70 million**

**8** Ohio  
1.65 million

## Nearly 90% of Pennsylvania children attend a public school

Of the nearly 1.9 million school-age children residing in Pennsylvania, nearly 1.7 million (87.2%) attended one of the 779 public local education agencies (LEAs) operating in Pennsylvania during the 2021-22 school year.<sup>4</sup>

### Types of public LEAs and enrollments

500 School districts	1,516,000 students
165 Brick & mortar charter schools	105,700 students
71 Career & technical centers	49,400 students
29 Intermediate units	n/a*
14 Cyber charter schools	56,800 students

### Nonpublic/private LEAs and home education enrollments

2736 Nonpublic/private schools	207,300 students
Home education programs	39,800 students

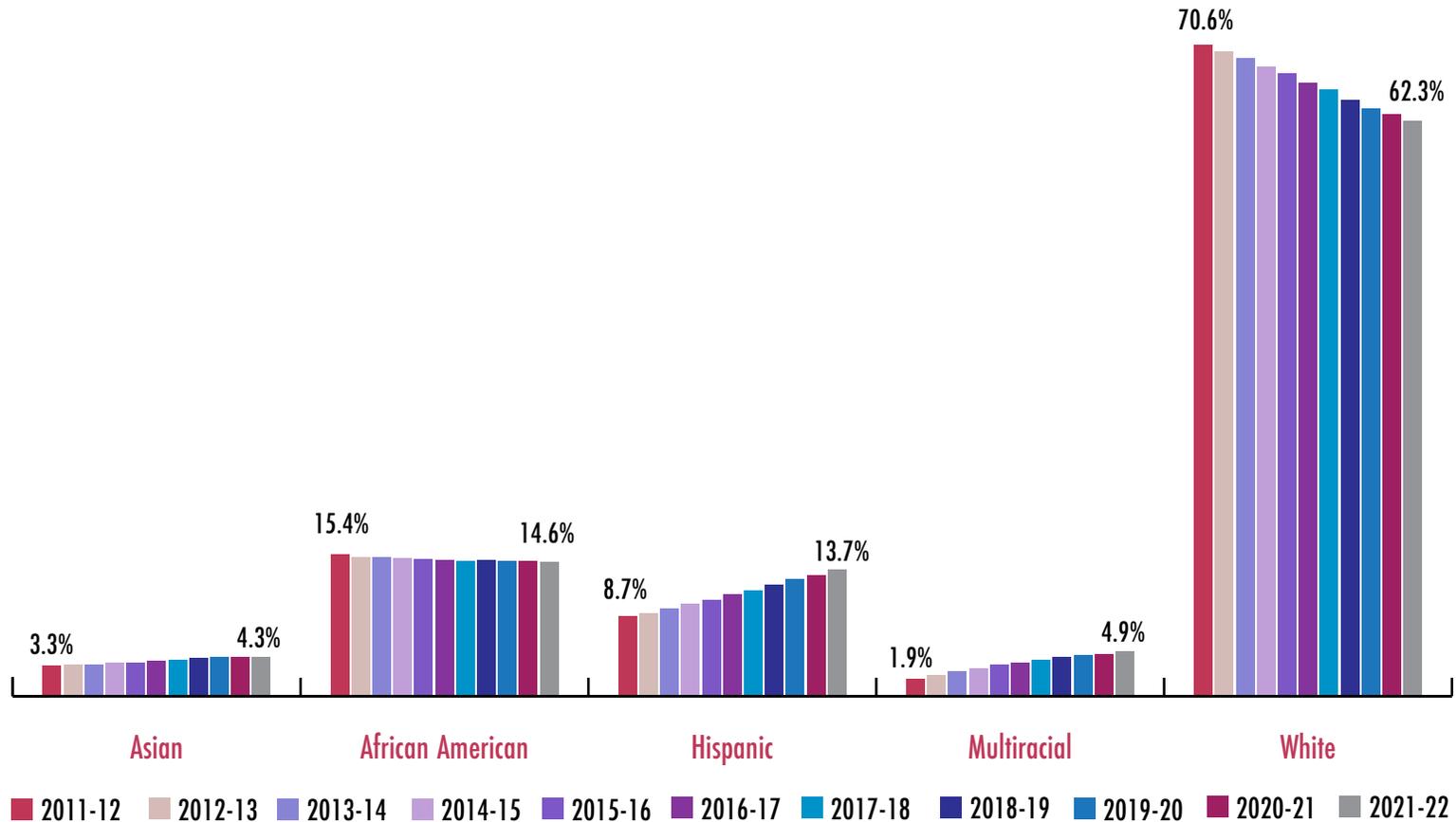
\* Students served by intermediate units are included in enrollments of home schools.



# Student populations continue changing

As Pennsylvania's population becomes more diverse, so do the demographics of student populations being served by public schools.<sup>5</sup>

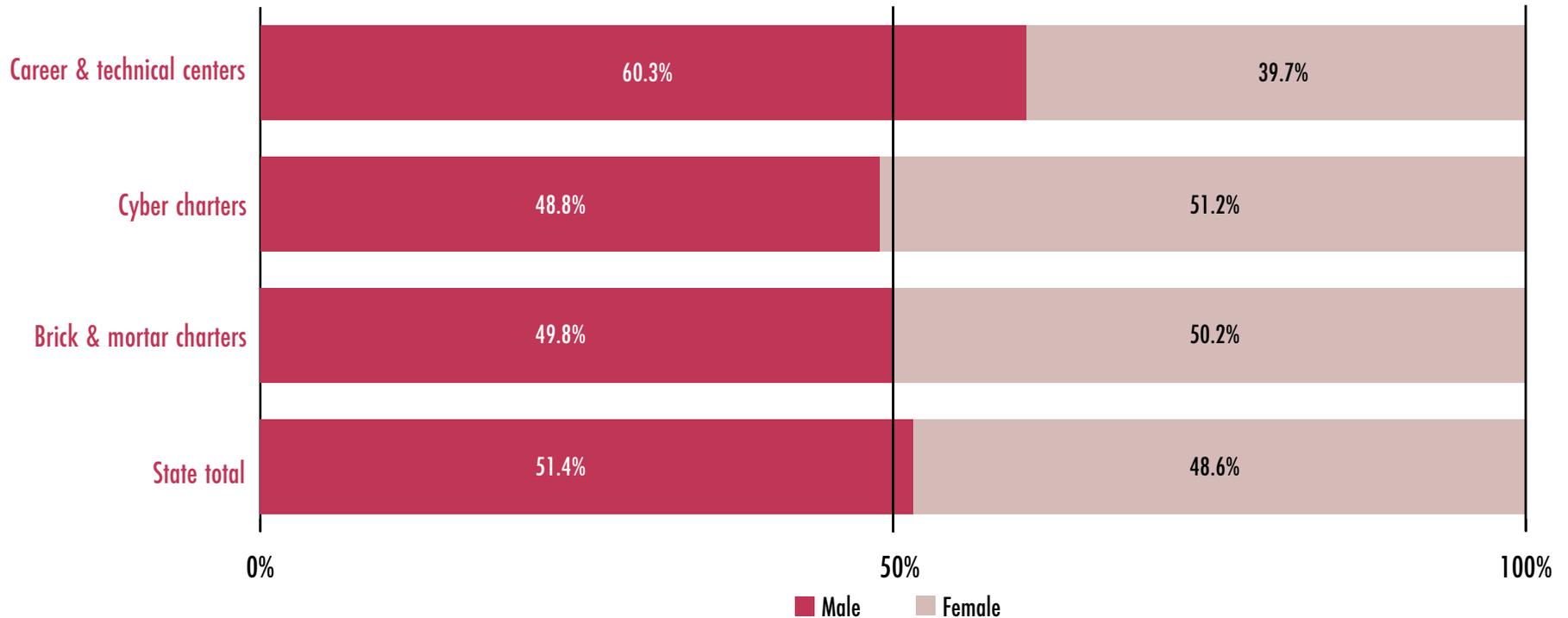
## Public school enrollments by race/ethnicity over time



## Enrollment by gender differs by school type

While Pennsylvania's public school population is split fairly evenly between males and females, the student population in career and technical centers and charter schools tends to differ slightly from the overall state population.<sup>6</sup>

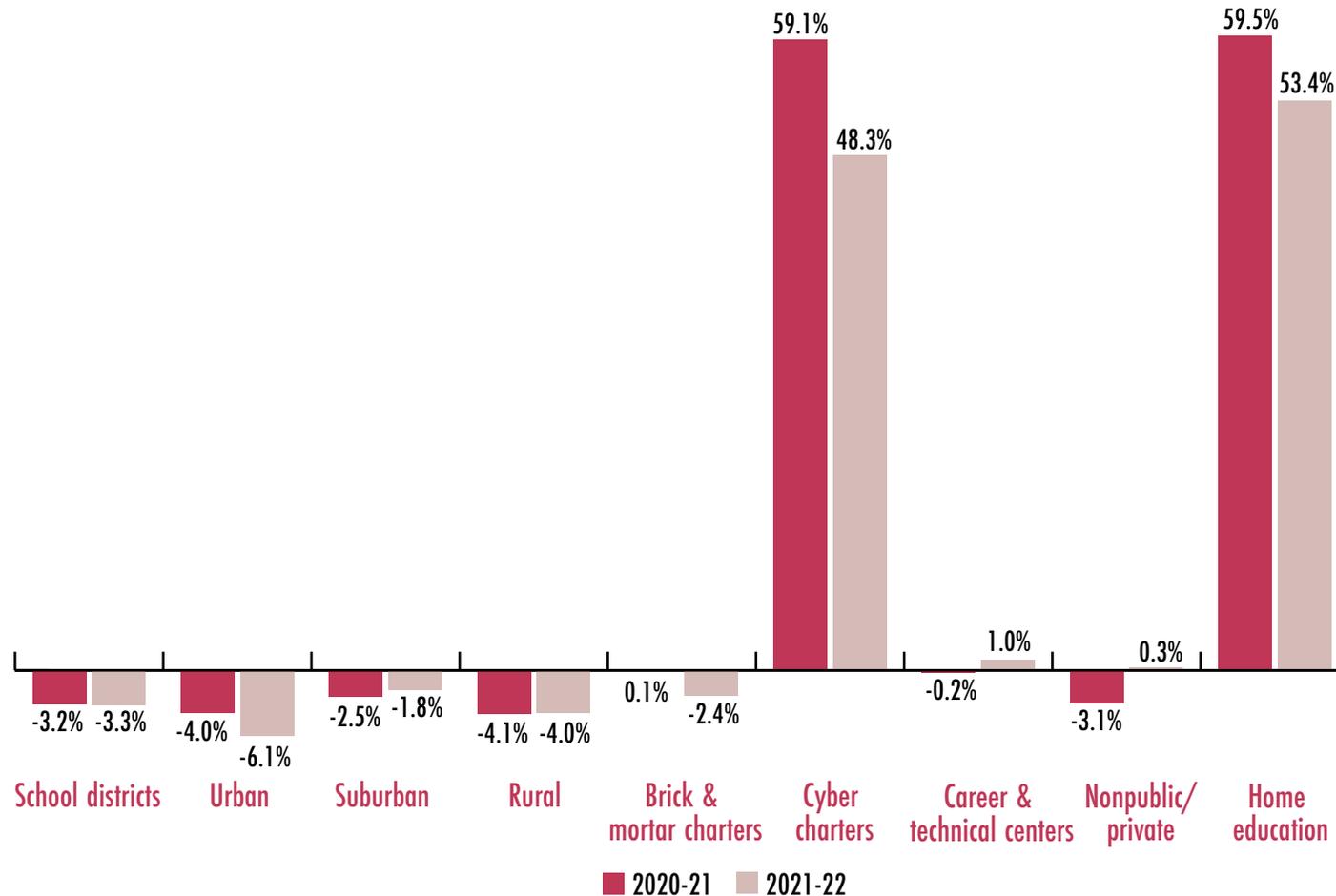
**Gender enrollment by school type**



# Pandemic impacts on enrollment

The pandemic had a negative impact on enrollment across nearly all segments of the education system – both private and public. As the pandemic lingered into a second school year, enrollment levels did not revert to pre-pandemic levels but did show signs of at least beginning to do so.

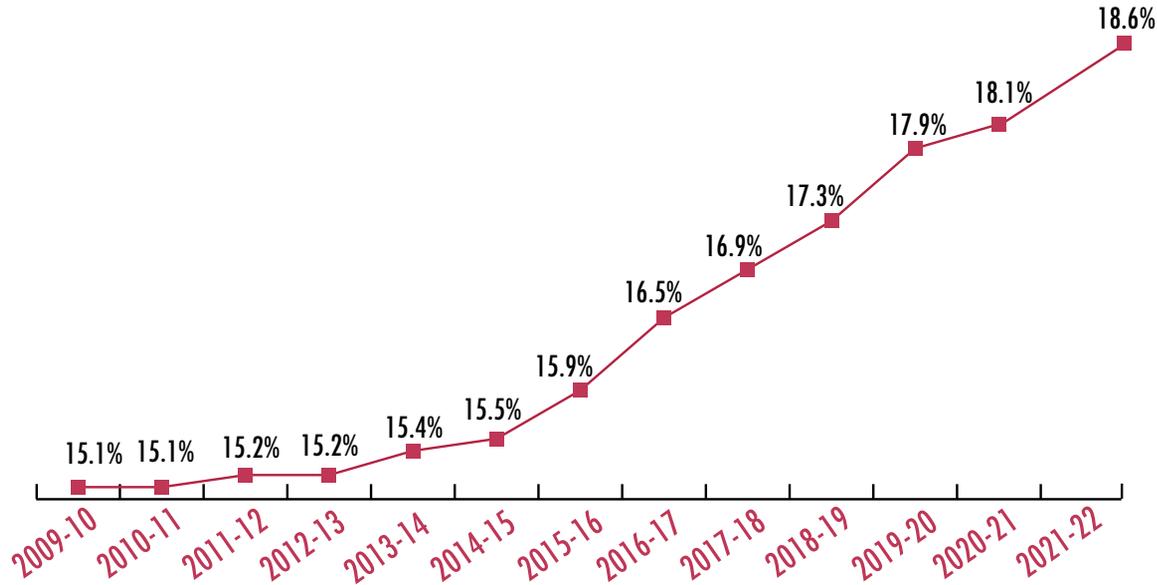
### Enrollments compared to 2019-20 levels by LEA type



## Special education population continues growing

In 2021-22, more than 313,000, or 18.1% of public school students received special education programs and services.<sup>7</sup> This represents a 16.1% increase over the last 13 years while overall public school enrollments were down 6% in that same time.

Special education as a percent of enrollment



## SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

**38.9%**

Specific learning disability

**17.9%**

Other health impairment

**13.8%**

Speech or language impairment

**12.6%**

Autism

**8.0%**

Emotional disturbance

**6.2%**

Intellectual disability

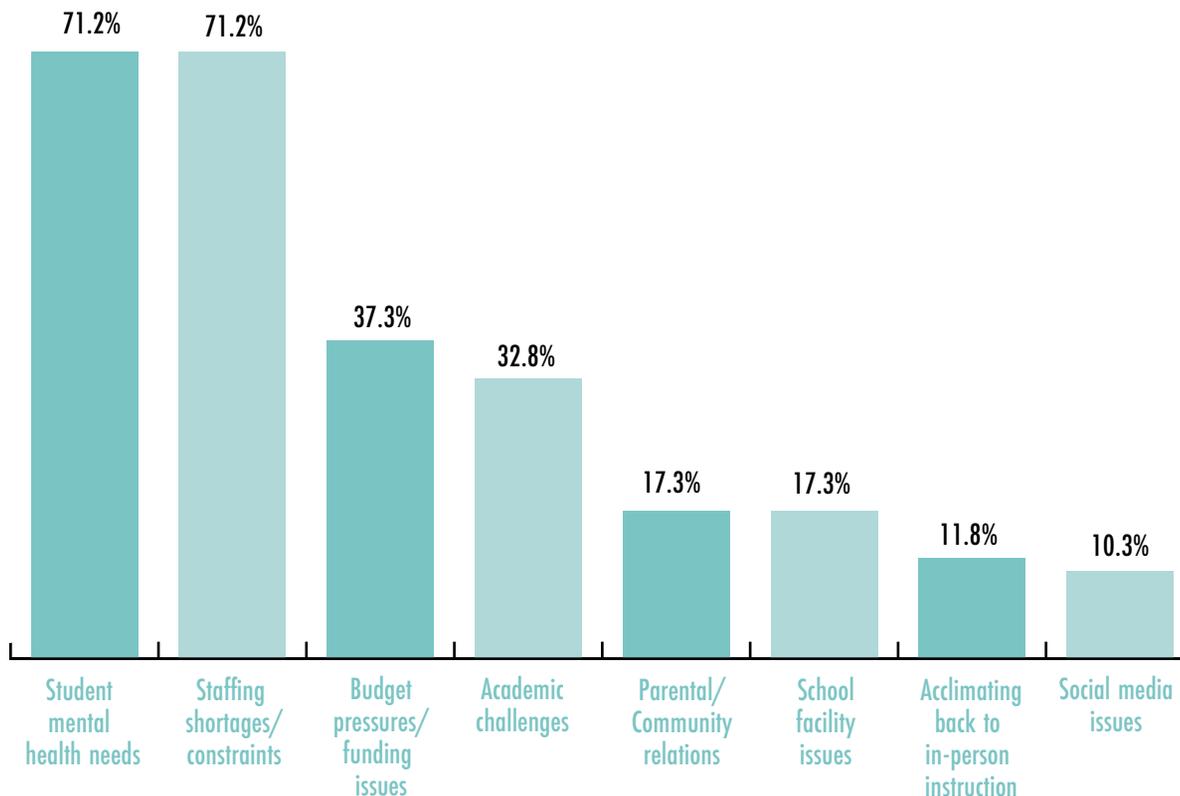
# CHALLENGES

The biggest current  
and future issues  
facing public  
schools

## Two issues dominate the year's biggest challenges

The most commonly reported challenges this year have been student mental health needs and staffing shortages/constraints. However, several pandemic-related issues continue to pose challenges for school leaders.

### Biggest challenges of the current year



Further information at [www.PSBA.org](http://www.PSBA.org)

“Our biggest challenge is figuring out how to use grant funding that will not last, knowing that there will be a cliff in just a couple years.”

-Survey respondent

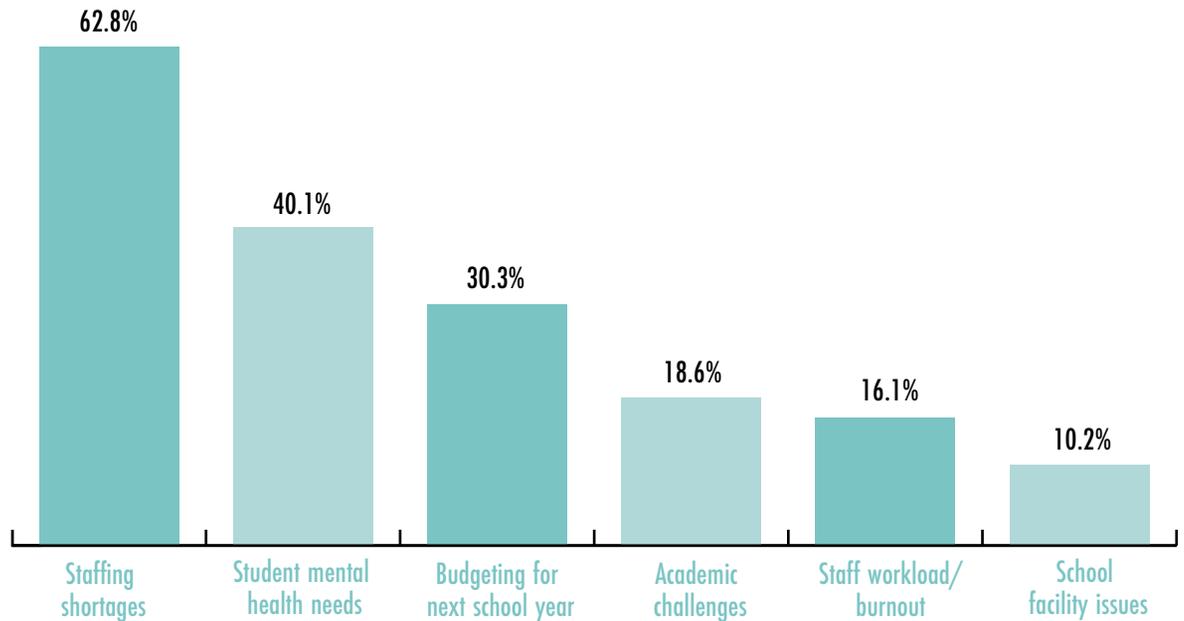




## Numerous challenges lie ahead

Although school districts anticipate dealing with staffing shortages for the foreseeable future, a host of other challenges also await. Not only will school leaders have to continue addressing the impact that the pandemic has had on students and staff, but also the impact on school finances and facilities.

### Biggest challenges in the coming year



# What school districts had to say...

Currently, the negative view of educators as well as the constant demand for us to do more with less funding and resources has created a climate that hinders student progress as well as staff satisfaction. In turn, we see many educators retiring before their original plan. In addition, we see staff leaving the field to pursue other options. All of these concerns/factors decrease student growth.

**Continued inaction to reel in the payments to cyber charter schools is hurting each and every school district in the commonwealth.**

We have exceptional students and staff that are working hard to make up for time lost during the pandemic. This is a difficult task that is regularly complicated by an inability to keep our infrastructure in good working condition because of its age. Basic heating, cooling and functional plumbing should not be a distraction from educating children in our schools.

The negative rhetoric about education, divisive politics and overall environment in our society is putting tremendous pressure on teachers and administrators. These pressures create additional challenges to the already challenging work educators engage in.

The mental health challenges of our students and their families are challenging to handle alone as a school district. Outside resources are often delayed or unavailable because those agencies lack staff or space to support. Schools need more mental health support, but outside agencies also need more staff and support.

**Students returned from the pandemic with increased mental health needs, learning gaps and other social challenges impacting their capacity to achieve. This group of challenges and widespread teacher shortages have caused our district to expand our partnership efforts to educate our learners effectively.**

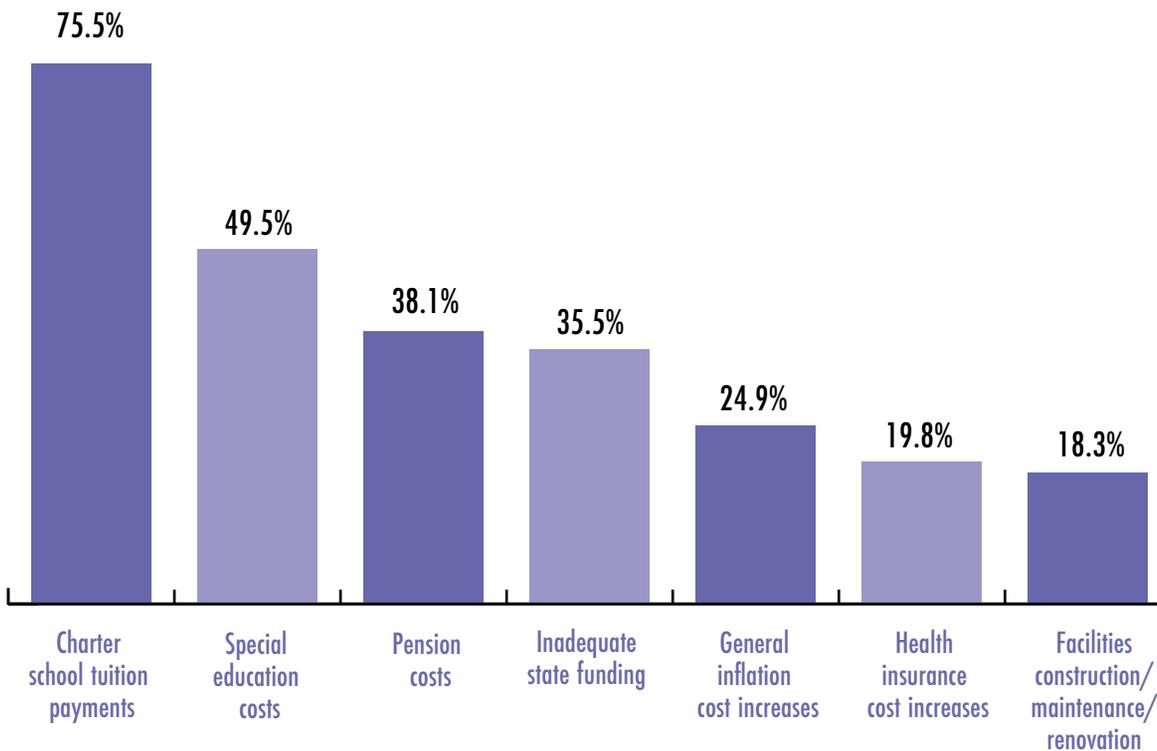
# SCHOOL FINANCES

Revenues, expenses  
and financial  
challenges

# Charter costs are primary budget pressure for fourth consecutive year

Despite the impacts to revenues and expenditures throughout the pandemic, the most identified source of budget pressure for school districts is once again charter school tuition payments.

## Top budget pressures



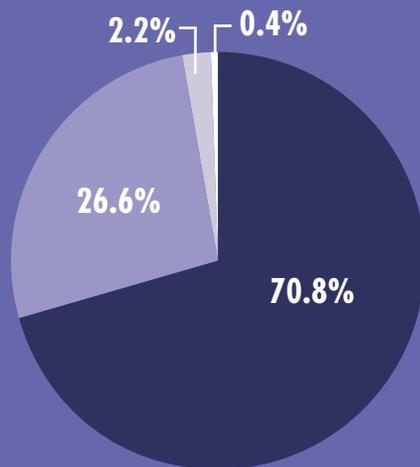
“Cyber charter expenses alone are bankrupting our school district. We would not have a financial problem without this impact.”

-Survey respondent

## INFLATION HITS SCHOOL DISTRICTS

More than  
**97%**

agree that inflation has impacted their budgets.



■ Strongly agree
■ Neither agree or disagree  
■ Somewhat agree
■ Somewhat disagree

## Budget pressures force tough choices

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

### Anticipated actions due to budget pressures

**73.3%**  
Raising local property taxes

**58.6%**  
Drawing from fund balance

**32.7%**  
Postponed needed building renovations/maintenance

**30.5%**  
Reducing staffing/eliminating positions

**22.2%**  
Outsourced programs/services

**14.3%**  
Combined or shared programs/services

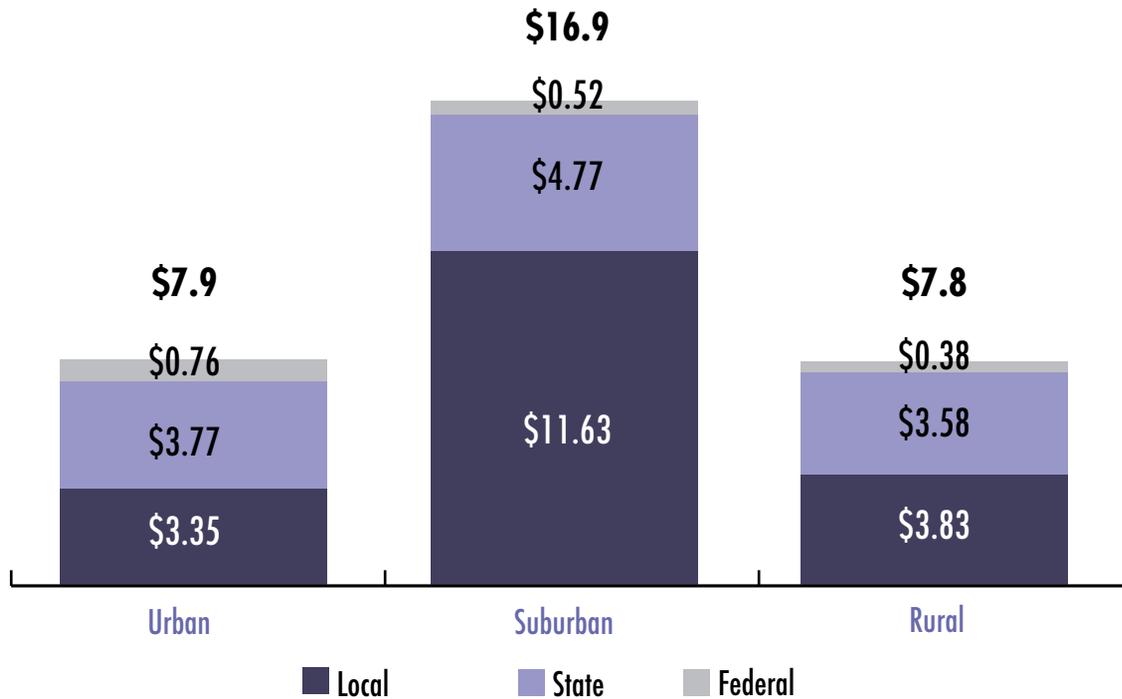
“The economic uncertainty is a huge concern as we try to keep costs down while providing high-quality experiences for students.

-Survey respondent

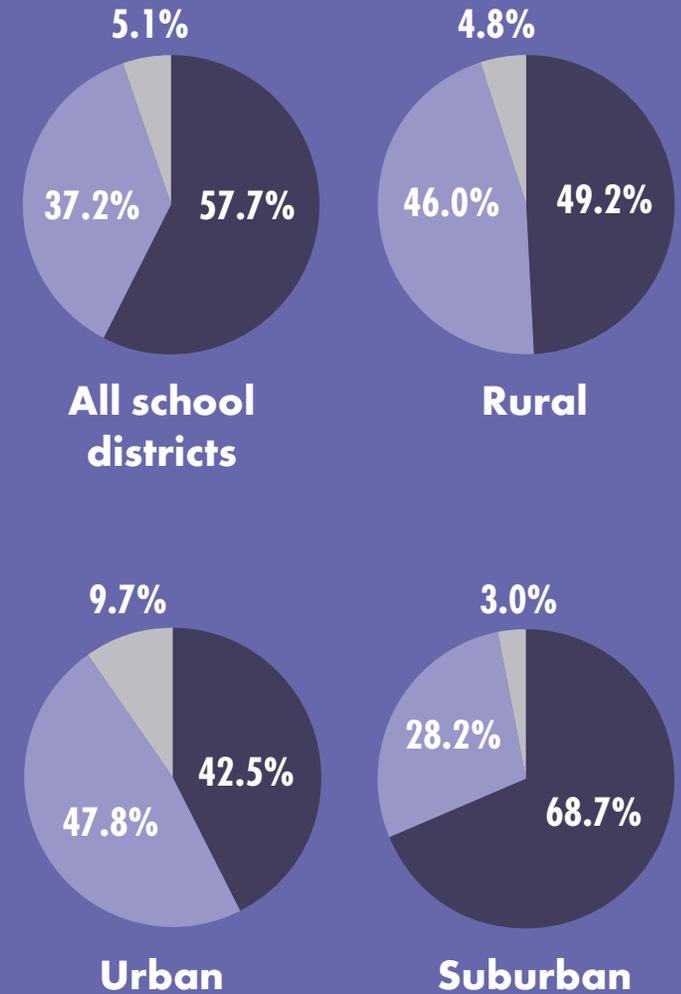
# Most public schools reliant on local revenues

For a majority of school districts, especially those in suburban areas, the largest share of their revenue comes from local sources.<sup>8</sup> In fact, for suburban school districts, local revenues are roughly 2.4 times that of state revenues.

**Amount and source of revenue (in billions)**

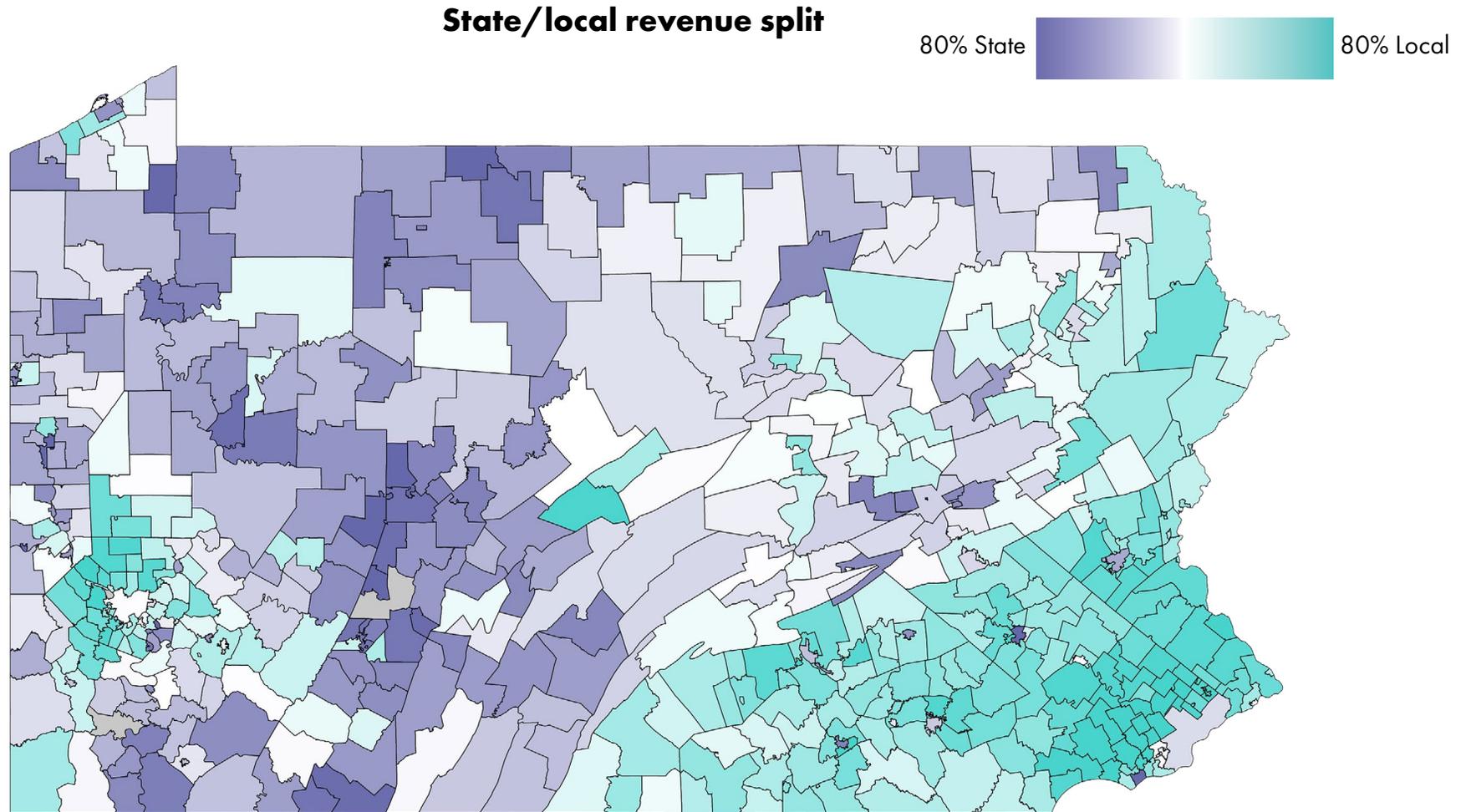


## REVENUE SOURCES AS A PERCENTAGE



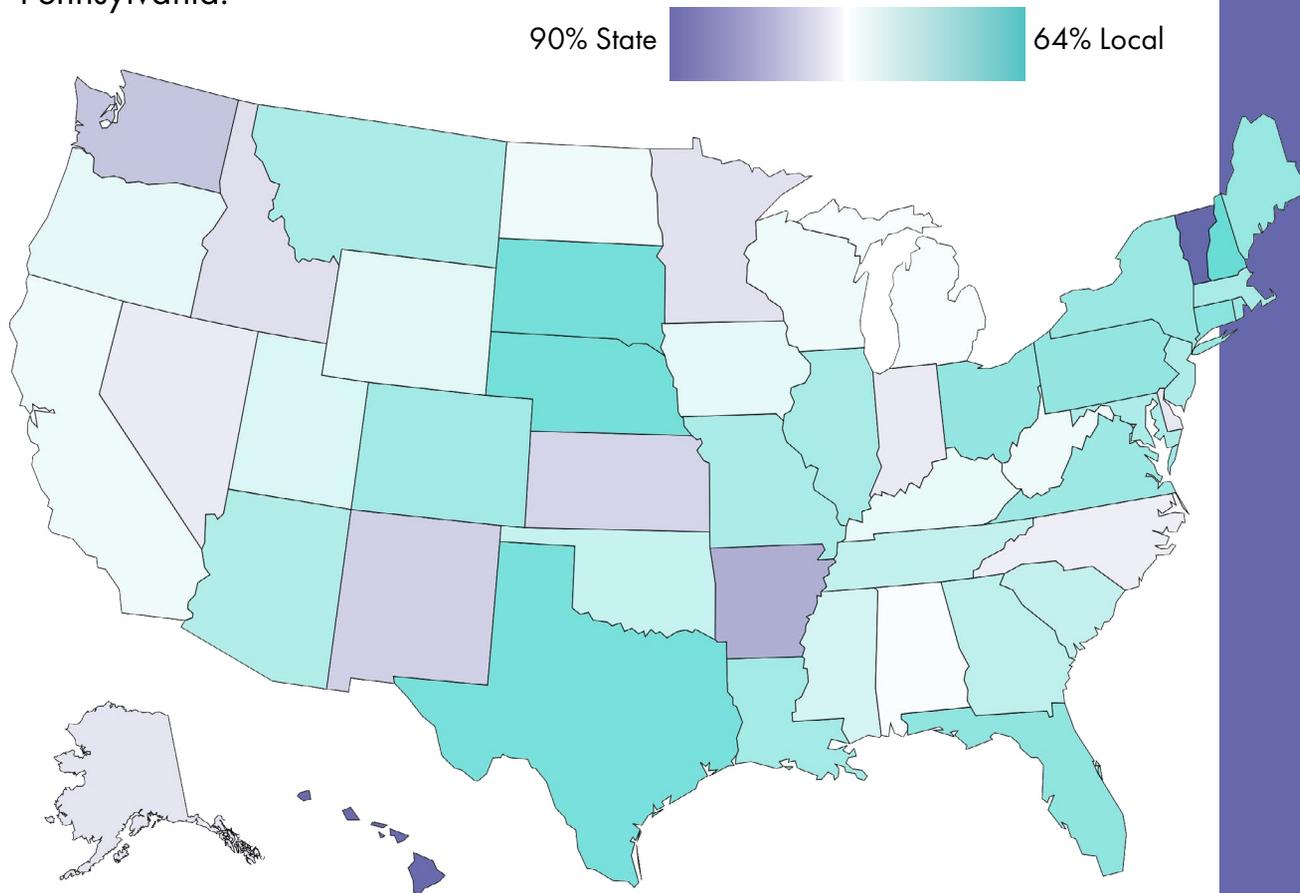
# Revenue shares vary widely across Pennsylvania

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>9</sup>



# Pennsylvania among lowest in state share of education funding

From a national perspective, only seven other states receive a lower proportion of public education funding from state revenues than Pennsylvania.<sup>10</sup>



## PERCENT OF REVENUE FROM STATE SOURCES

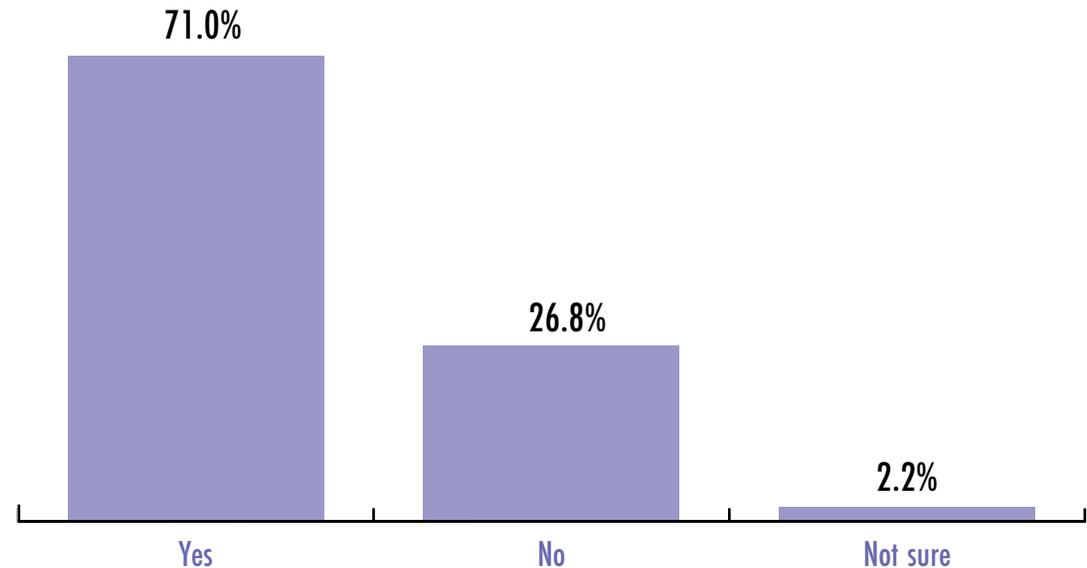
Rank/State	% State revenue
US Total	47.0%
<b>43. Pennsylvania</b>	<b>38.5%</b>
44. Ohio	38.5%
45. Florida	38.0%
46. Connecticut	37.3%
47. Texas	34.2%
48. South Dakota	33.6%
49. Nebraska	33.3%
50. New Hampshire	31.2%



## Most districts have spent or obligated federal relief funding

School districts have until September 30, 2024, to spend all of the pandemic relief funds they received under the American Rescue Plan (ARP).<sup>11</sup> For most districts, these funds have already been spent and/or obligated for future expenses.

### Has your school district spent or obligated its federal pandemic relief funding?



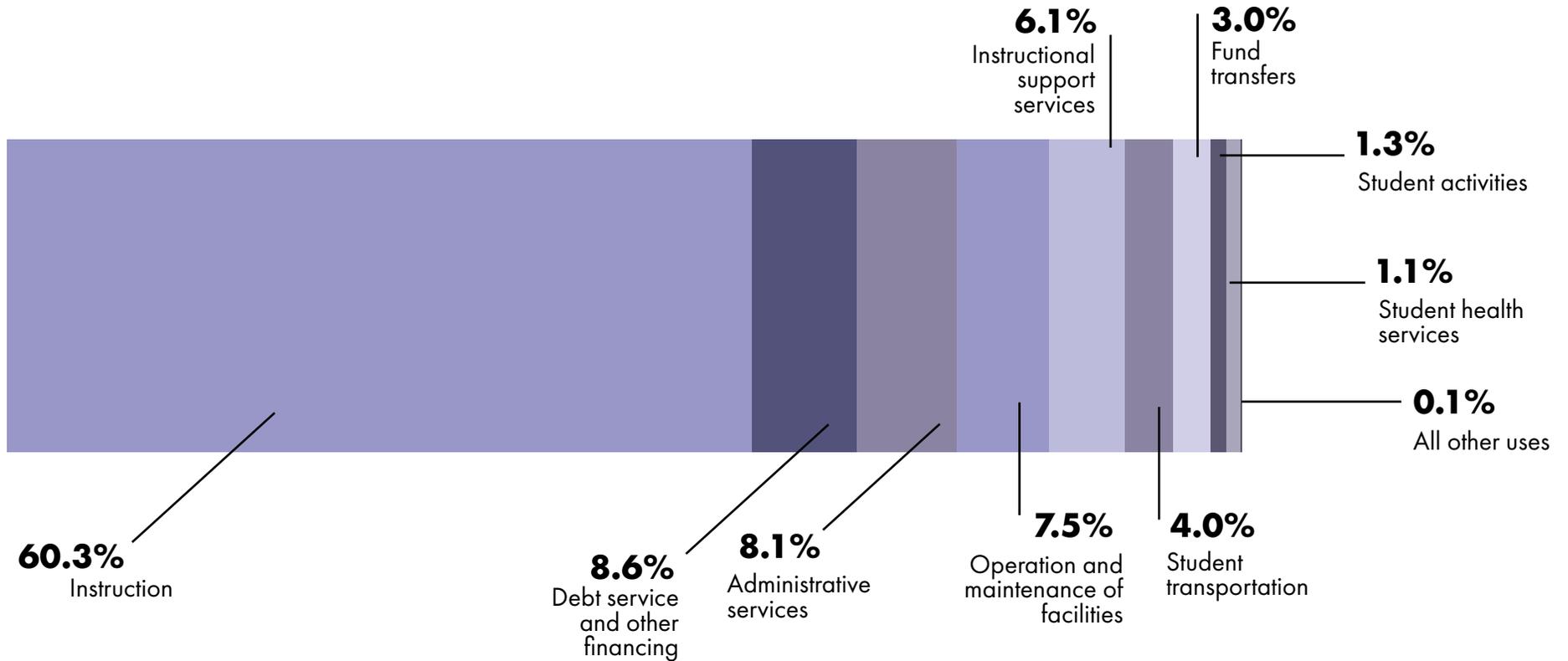
“While the ESSER funding has helped, it does not address the systemic problem of underfunding schools.

-Survey respondent

# Most school spending is on instruction

More than 60 cents of every dollar school districts spend goes toward instruction.<sup>12</sup> Another 7 cents of every dollar goes toward providing instructional support and health services to students.

## 2020-21 expenditure breakdown

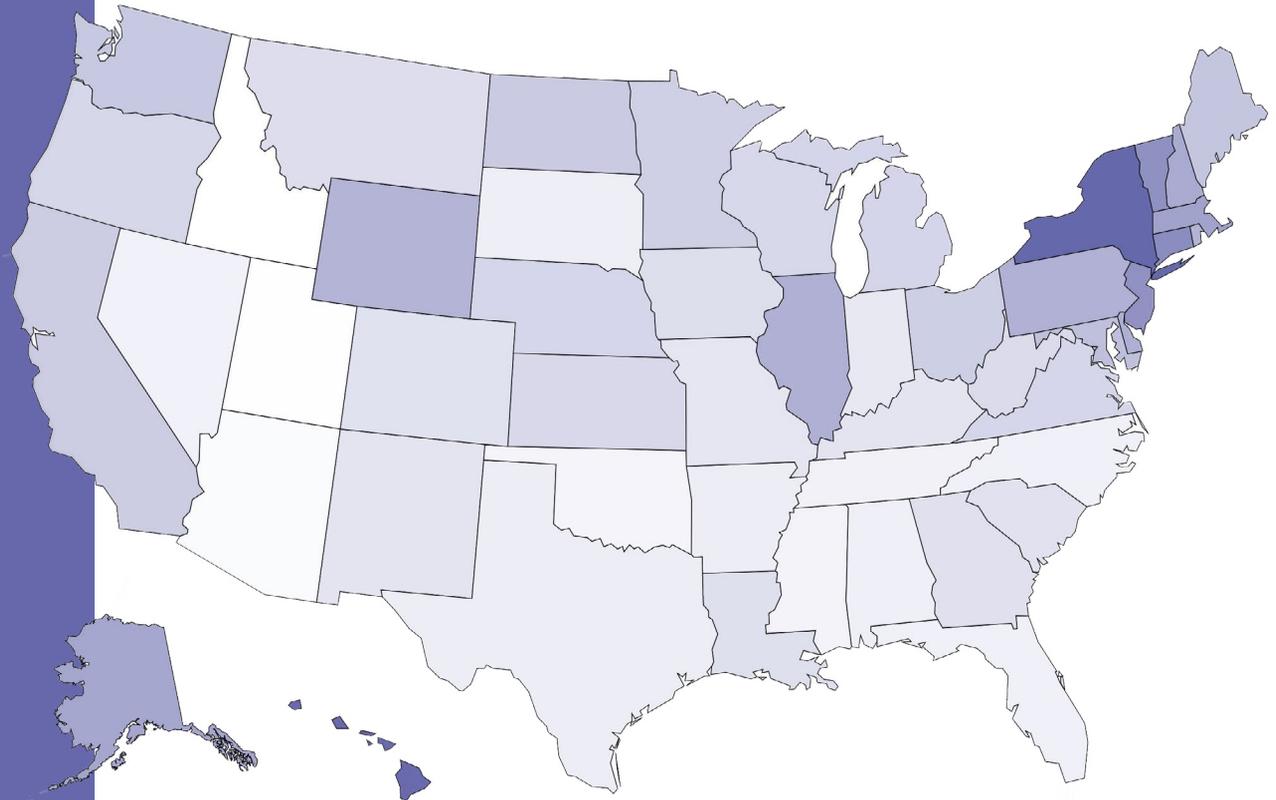


## EXPENDITURES PER STUDENT

Rank/State	Expenditure/ Student
1. New York	\$25,519
2. Connecticut	\$21,346
3. Vermont	\$20,838
4. New Jersey	\$20,670
5. Massachusetts	\$18,733
6. Alaska	\$18,313
7. New Hampshire	\$17,900
8. Illinois	\$17,293
9. Delaware	\$17,235
<b>10. Pennsylvania</b>	<b>\$17,142</b>
US Total	\$13,494

## Pensions push state spending higher nationally

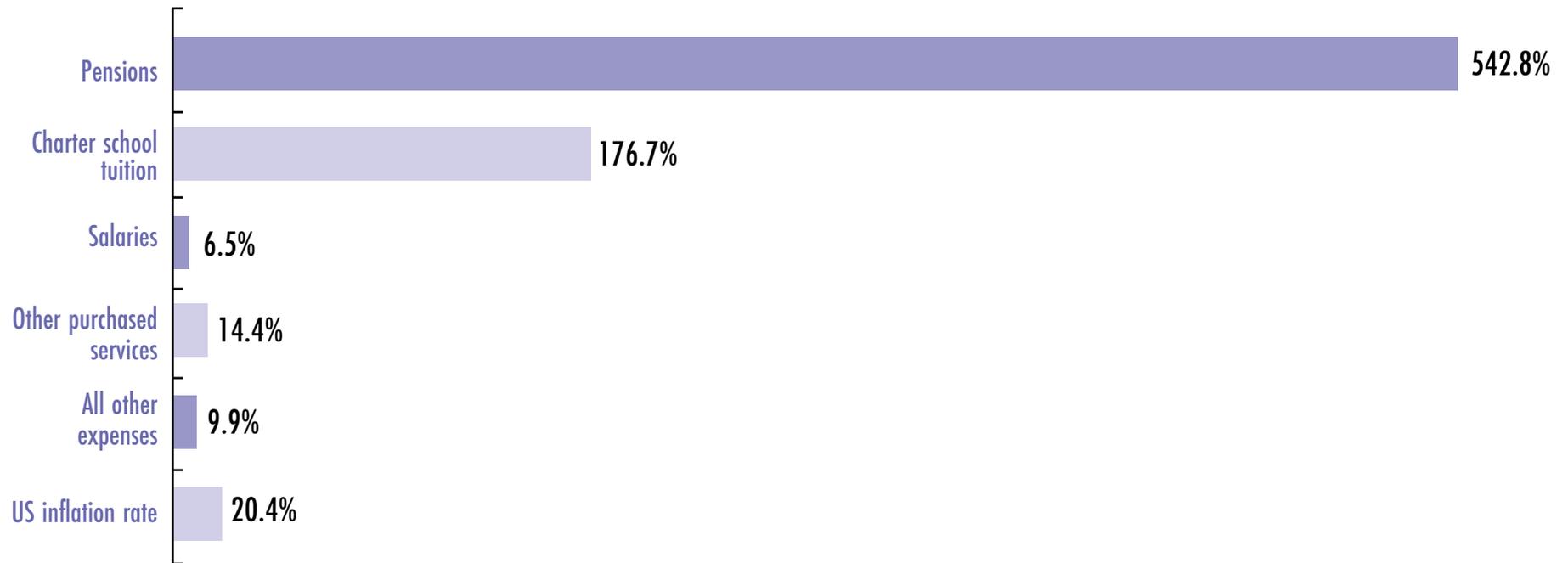
Pennsylvania ranks 10th nationally in terms of current expenditures per student, with \$17,142 being spent.<sup>13</sup> However, \$5,656, or 33%, of that spending is dedicated to employee benefits, including pension costs. Only one other state<sup>14</sup> has a greater proportion of spending per student dedicated to employee benefits.



## School districts are controlling expenses

The growth in mandated expenses, particularly pension costs and charter school tuition payments over the last decade, has drastically outpaced the growth in all areas of school spending.<sup>15</sup> School districts have responded by outsourcing more educational and other services as a means of limiting mandatory pension costs yet have kept the growth in other areas of spending well below the rate of inflation.

**Growth in expenses from 2010-11 to 2020-21**



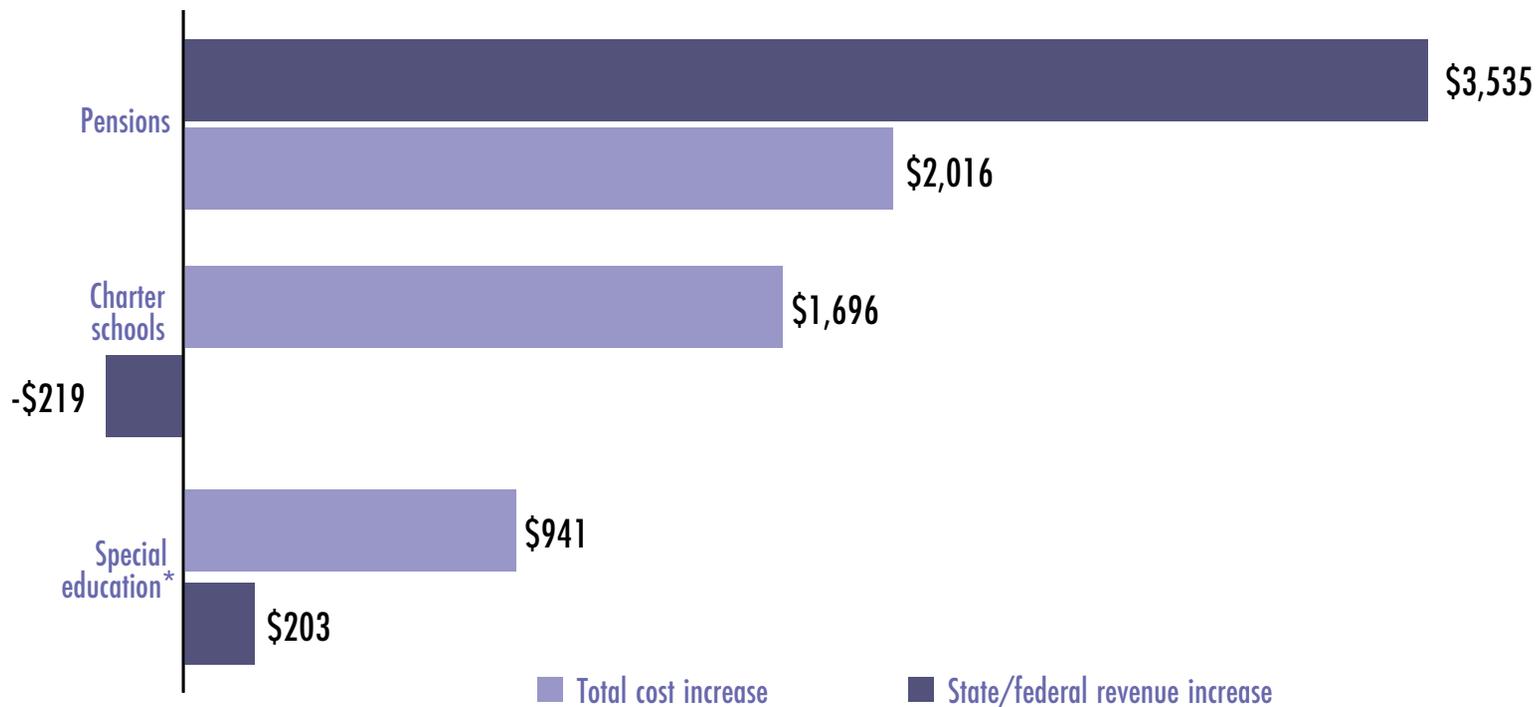
School systems are trying really hard to do a lot more with the same dollars.

-Survey respondent

## Mandated expenses outpace revenues

The impact of pension costs, charter school tuition, and special education on local taxpayers and students becomes clearer when comparing the state revenues intended to help cover those expenses with the actual increase in those mandated costs.<sup>16</sup> Spending on those three mandates alone exceeded state and federal revenues by nearly \$3.7 billion.

### Mandated cost increases compared to state revenue increases 2010-11 to 2020-21



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

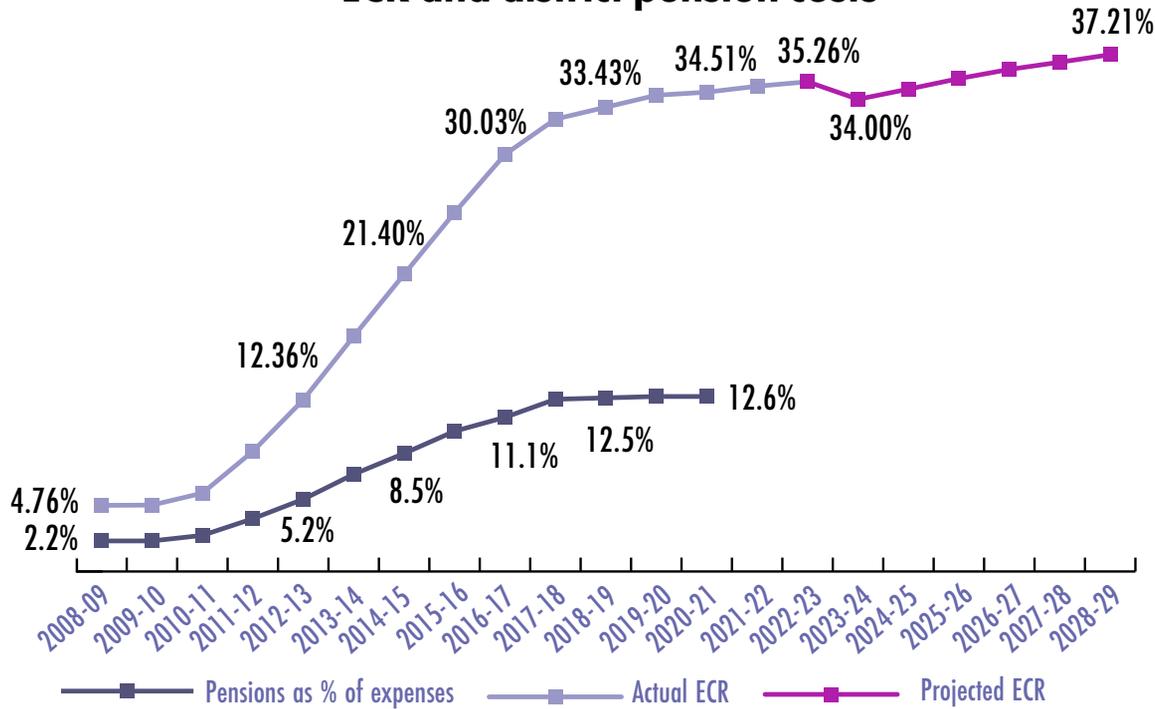
“Mandated costs are far outpacing funding. There will be significant issues for districts in the coming years without significant increases in state-level funding.”

-Survey respondent

## Pension growth starting to plateau but budget impacts will continue

Between 2010-11 and 2017-18, the mandated employer contribution rate (ECR) increased significantly. As a result, the percentage of school district budgets being consumed by pension costs has grown at a commensurate rate.<sup>17</sup> ECR growth is projected to slow in coming years but will remain at historically high levels for the foreseeable future, providing no relief for school budgets.

**ECR and district pension costs**



In the 2022-23 school year, an additional **35.3 cents** of every dollar spent on salaries will go towards pension obligations.

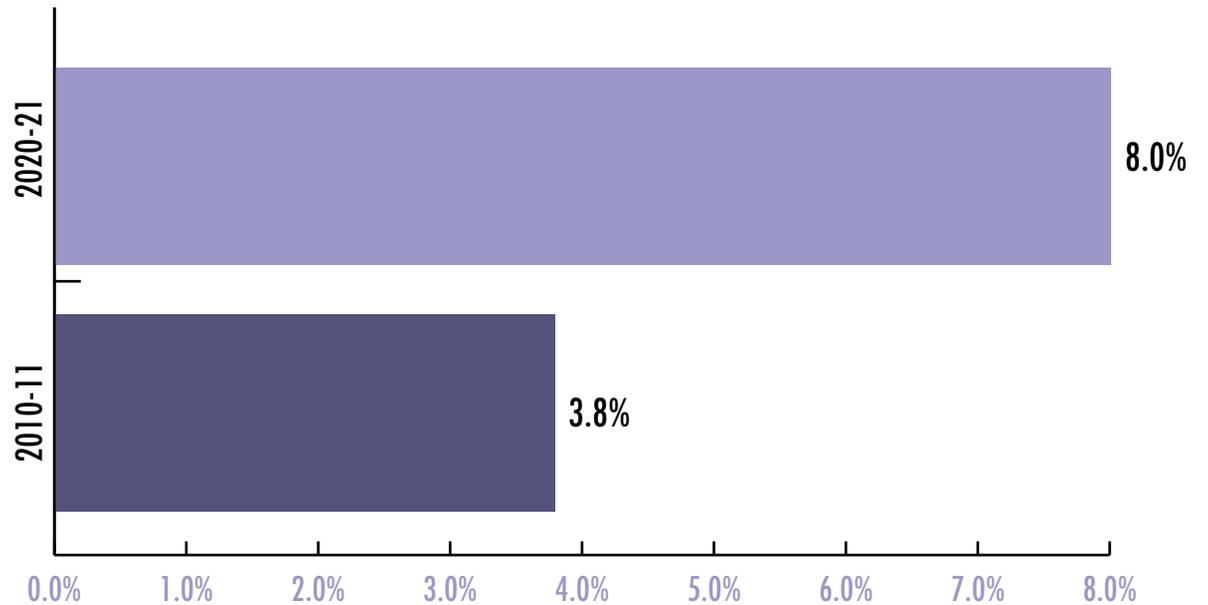




## Charter school tuition consumes more of school district budgets

In 2020-21, school districts' mandatory charter school tuition payments surpassed \$2.6 billion, which represented 8.0% of all school district expenditures.<sup>18</sup> Since 2010-11, the percentage of school district spending on charter school tuition has more than doubled.

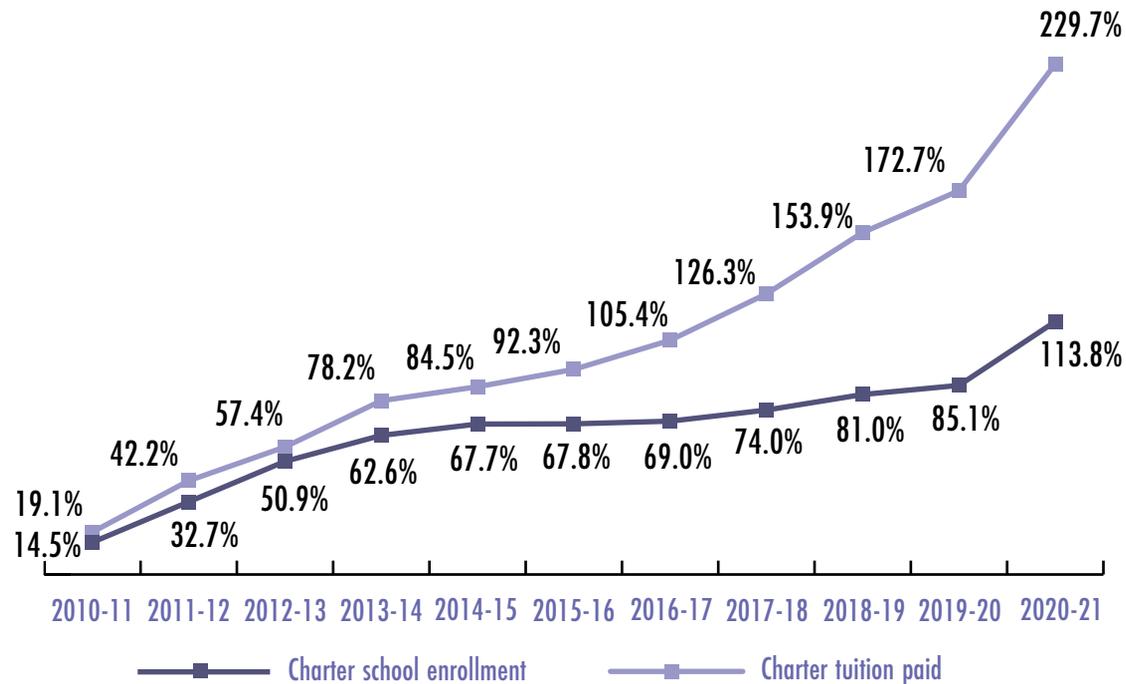
**Percent of total spending on charter tuition**



## Mandated expense growth contributes to charter school tuition increases

Under current law, a school district's charter tuition rates are based on the school district's expenses.<sup>19</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 2009-10



## CHARTER SCHOOL INCREASES

BETWEEN 2013-14 AND 2020-21

**31.5%**  
ENROLLMENT

**85.0%**  
TUITION PAID

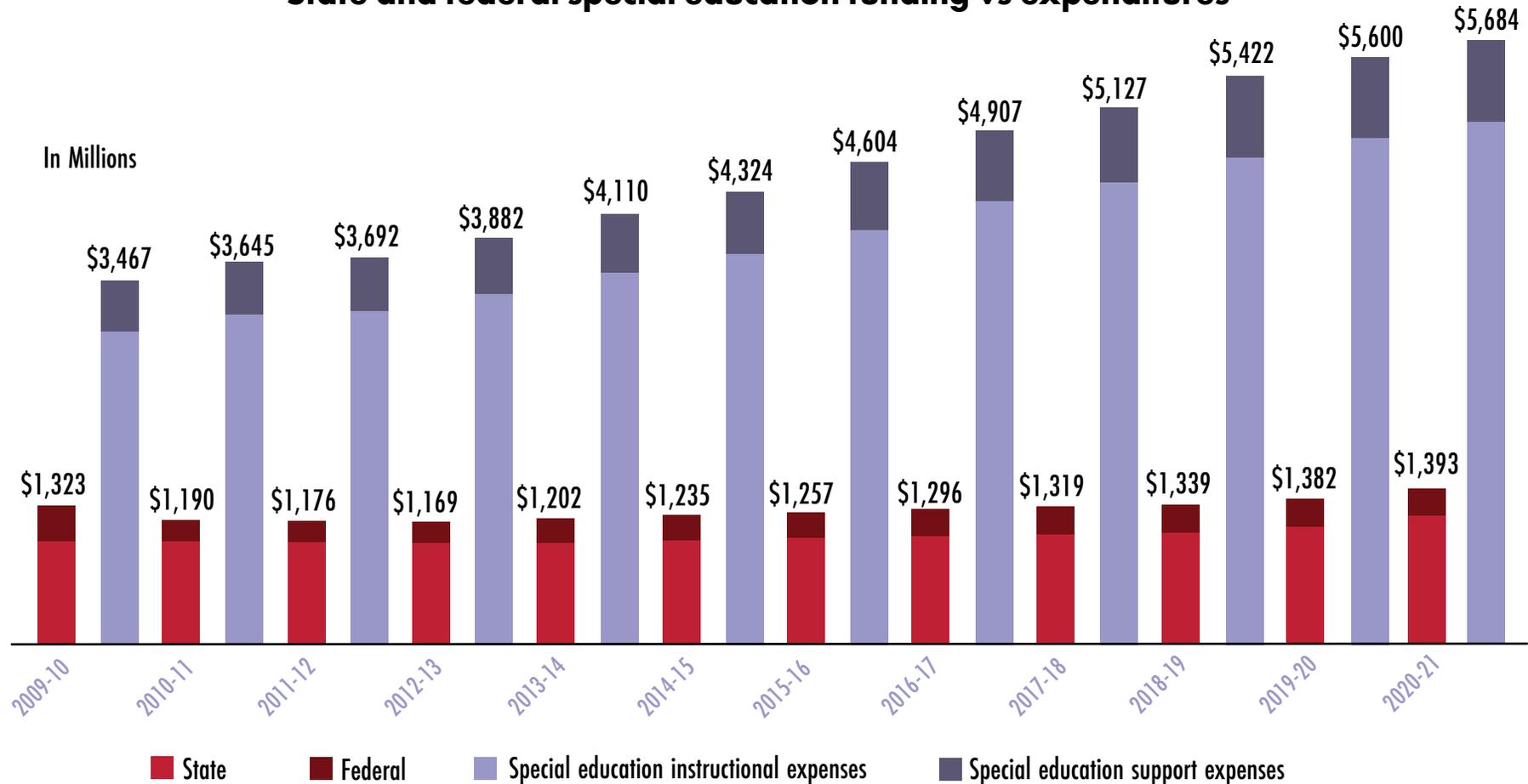
“The charter law continues to create financial burdens on districts as the formula forces school districts to pay costs that far exceed the cost of educating students in a cyber setting.

-Survey respondent

# Special education expenses outpace revenues

Public schools have experienced a 63.9% increase in special education costs over the last 11 years. State and federal funding for special education has only increased 5.3% in that time.<sup>20</sup>

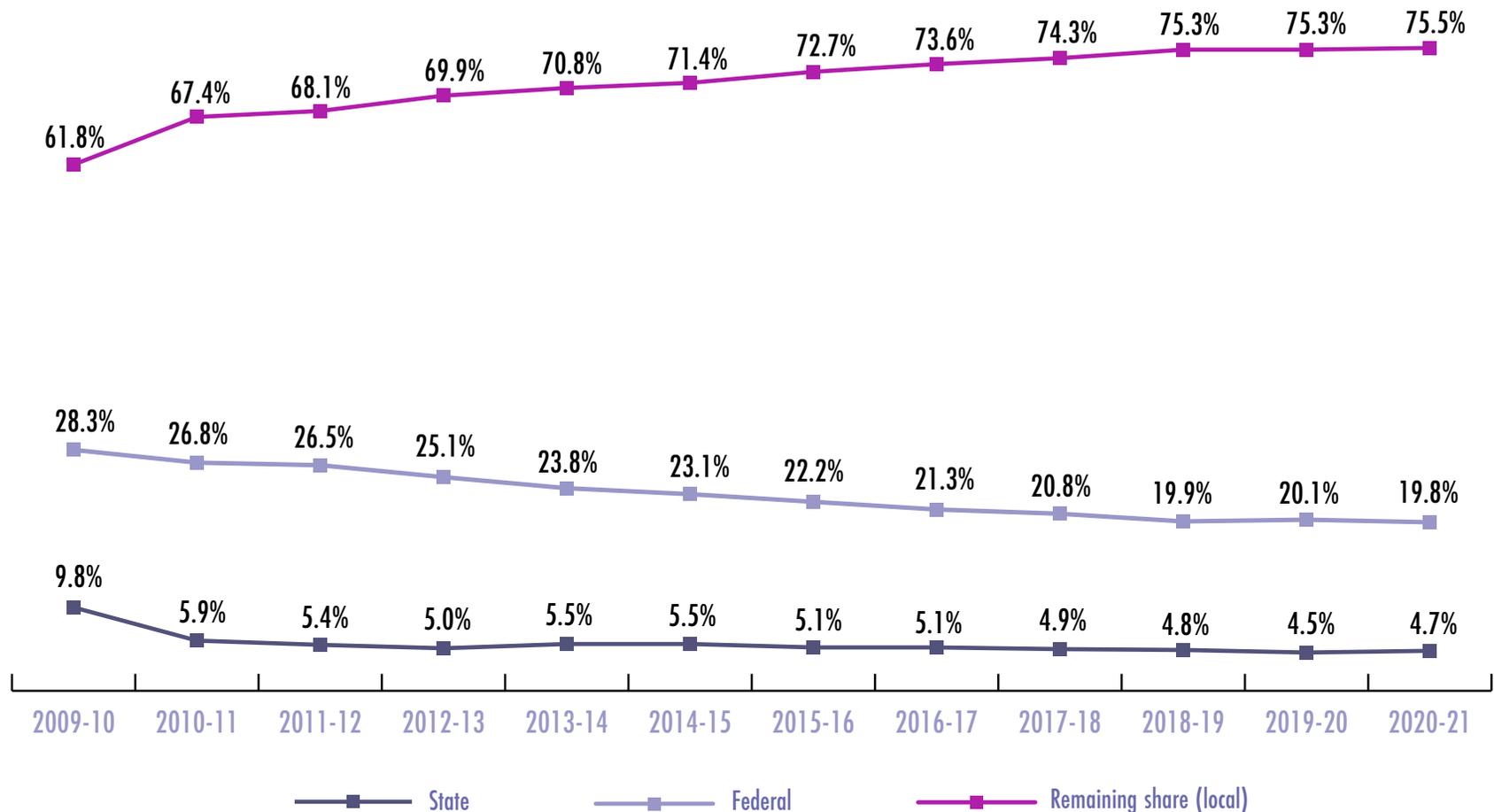
## State and federal special education funding vs expenditures



# 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>21</sup>

### Percent of special education funding by source



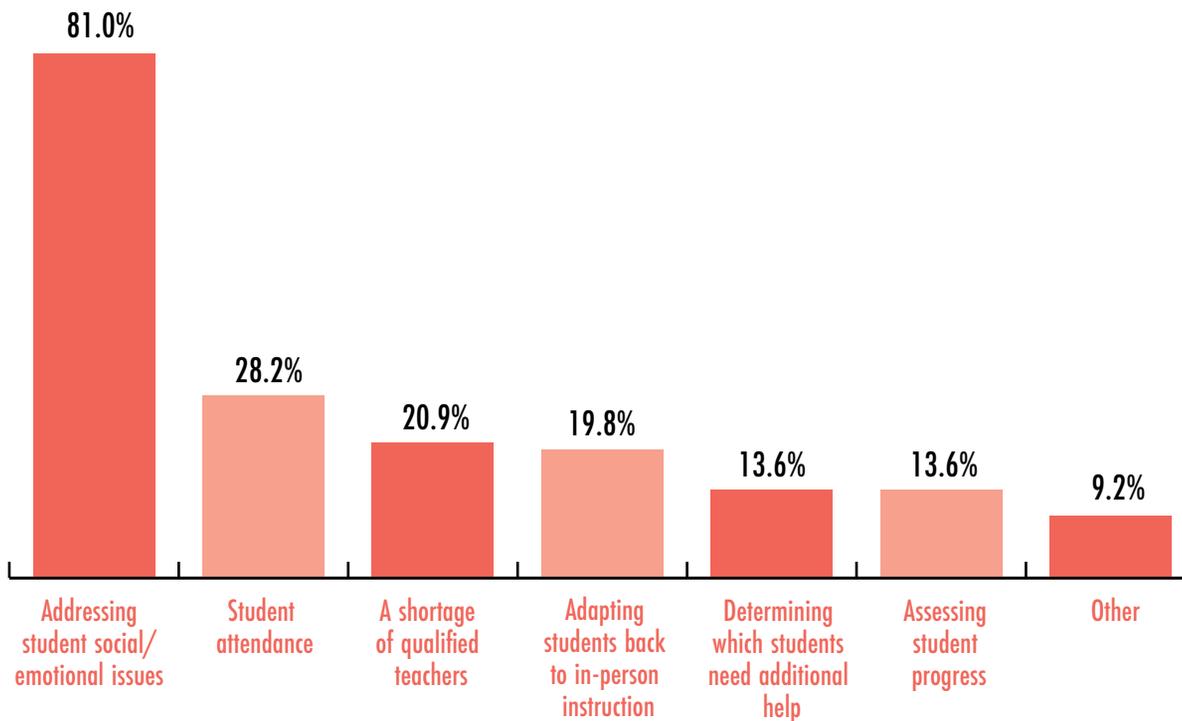
# STUDENT MENTAL HEALTH

Addressing the challenge  
of student mental health  
needs

## Mental health issues are the top instructional challenge

The most commonly cited instructional challenge for a third straight year was addressing the social and emotional issues that students are experiencing which impact their ability to learn.

### Biggest instructional challenges



## SCHOOL PERFORMANCE ADDRESSING LEARNING LOSS

When asked how their child's school had done in making up for the missed learning opportunities caused by the pandemic, **only one-quarter of parents** considered the performance of their child's school "bad."

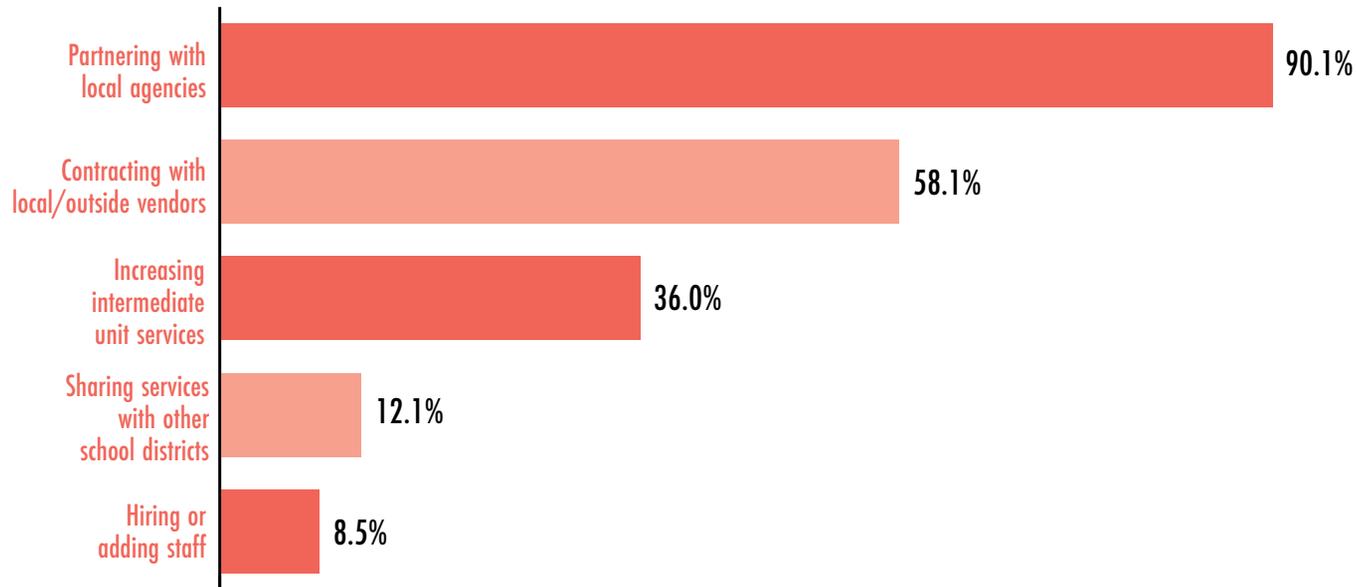
“For years to come, we will be addressing the impact of COVID-related school closures on mental well-being and learning gaps.

-Survey respondent

# School districts look to provide mental health supports

With student mental health being such a pressing issue, many school districts have worked to expand their programs and services to address the growing need. Further, almost all school districts (97%) are also providing mental health education and/or schoolwide programming.<sup>22</sup>

## Additional mental health and social emotional supports



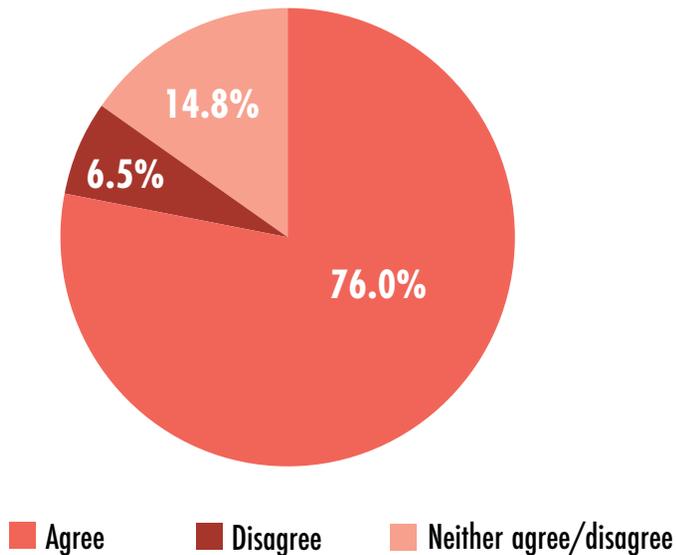
We're having trouble finding mental health services for the students most in need.

– Survey respondent

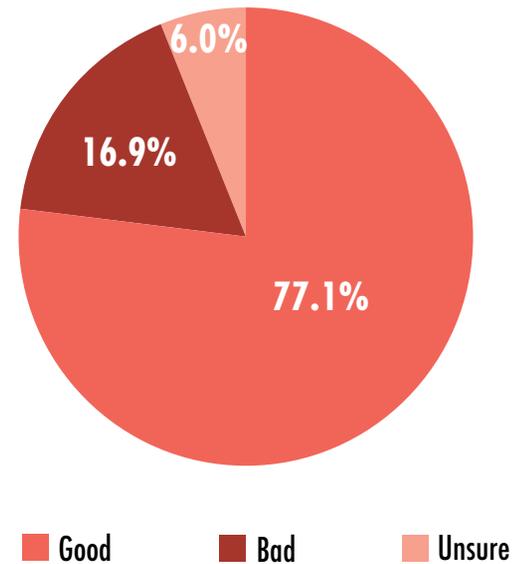
## Parents view schools' work on mental health issues favorably

More than three-quarters of parents believe that their children have someone at school that they could talk to about any problems they might be experiencing and that their child's school has done a good job addressing mental health issues.

### There is an adult in school that their kids can talk to about problems



### Rating schools' performance in addressing the emotional health and well-being of students



## SUPERINTENDENTS THAT BELIEVE THEIR SCHOOLS ARE SAFE PLACES

# 95%

Despite the multitude of challenges schools are facing, schools are safe places according to the people leading them.

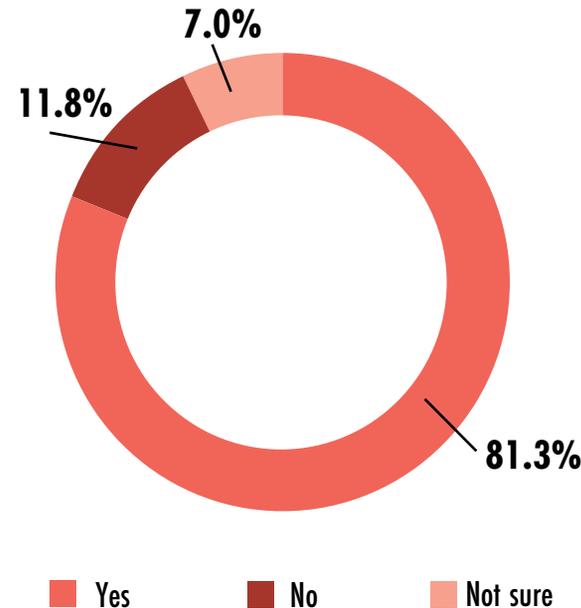
“The safety and mental health funds that were part of this year’s state budget are beneficial to students in the short term, but if not sustained the impacts will not be sustained.

-Survey respondent

## State mental health grants put to good use

More than 80% of school districts reported being able to provide their students with additional mental health supports that they would not have been able to offer without the state resources provided under Act 55 of 2022.

### Did state mental health funding allow your district to provide additional supports/services?



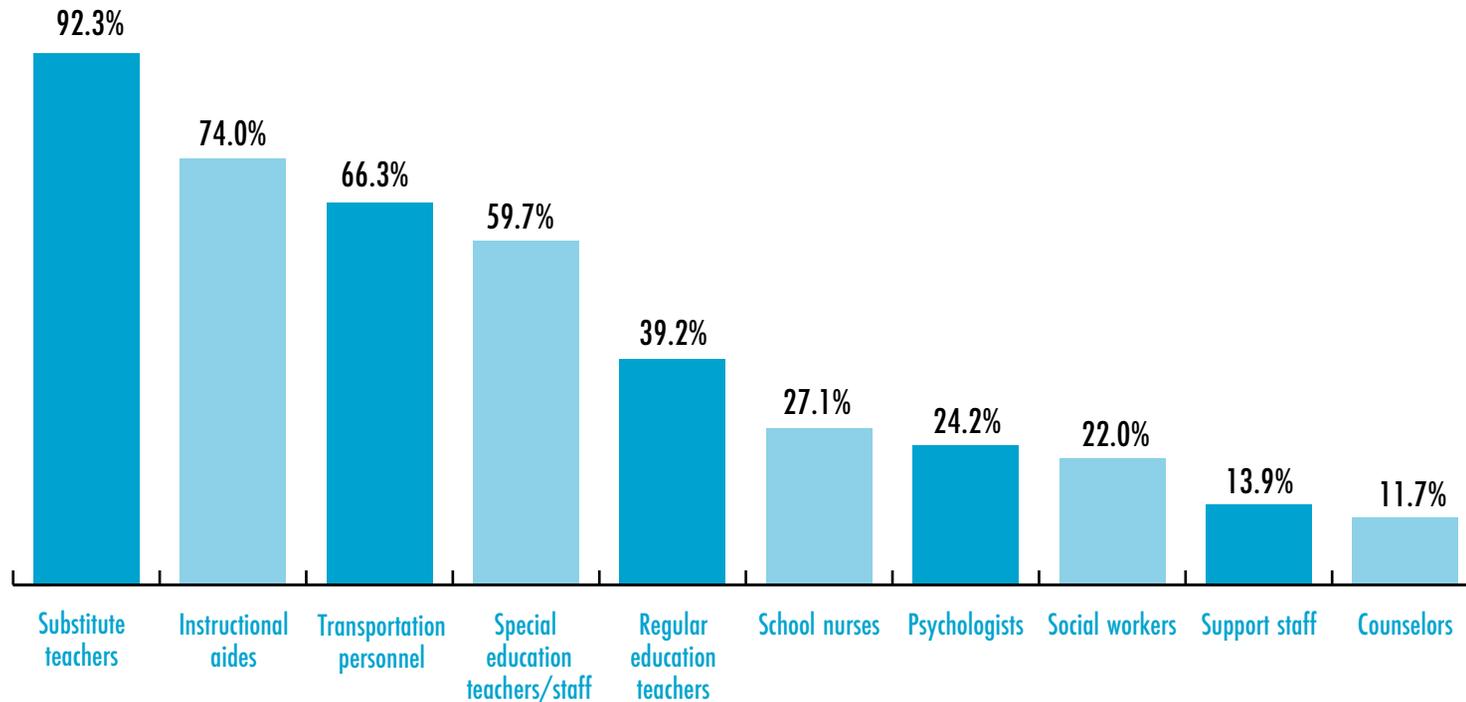
# **SCHOOL STAFFING**

The challenges and  
impacts of the  
staffing shortage  
on our schools

# Staffing shortages are widespread

School leaders report experiencing a shortage of professionals across the educational spectrum – both inside and outside of the classroom.

**Staffing areas in which districts are experiencing a shortage**



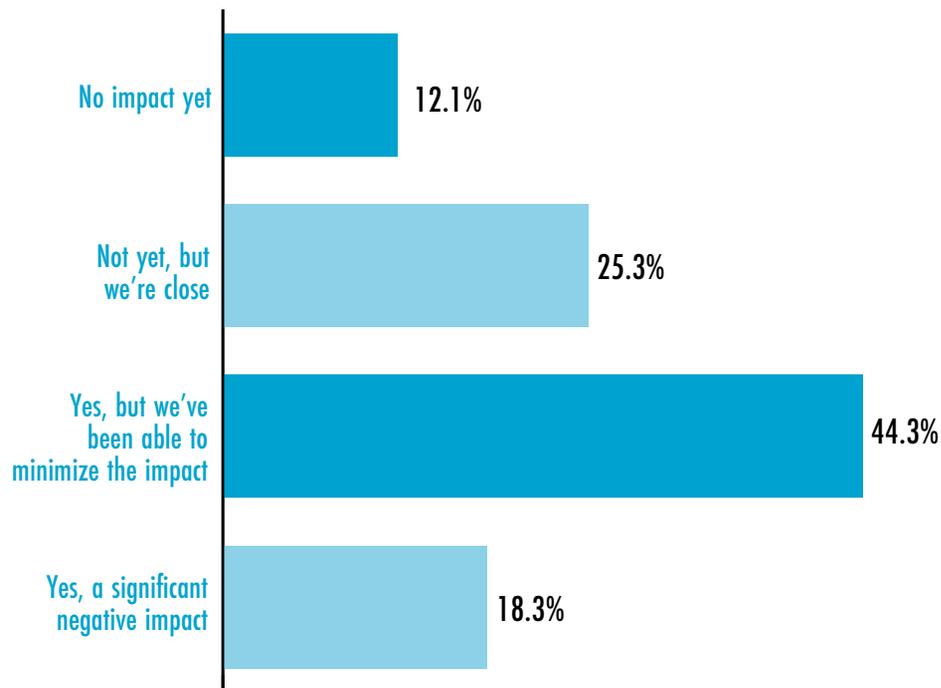
“We have needs for quality people across the board.”

– Survey respondent

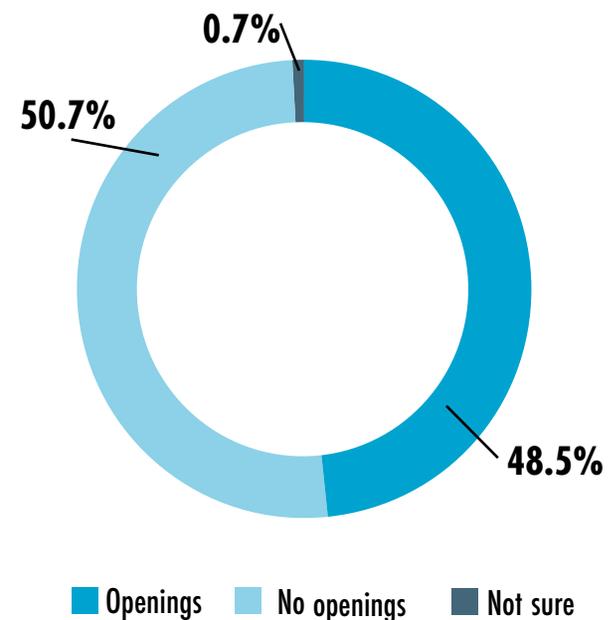
# Open teaching positions impacting education

Nearly half of all school districts reported still having open teaching positions at the beginning of the current school year. Yet, for a plurality of school districts, the impacts of the teacher shortage on educational programs have been mitigatable up to this point.

### Has the teacher shortage impacted your educational program?



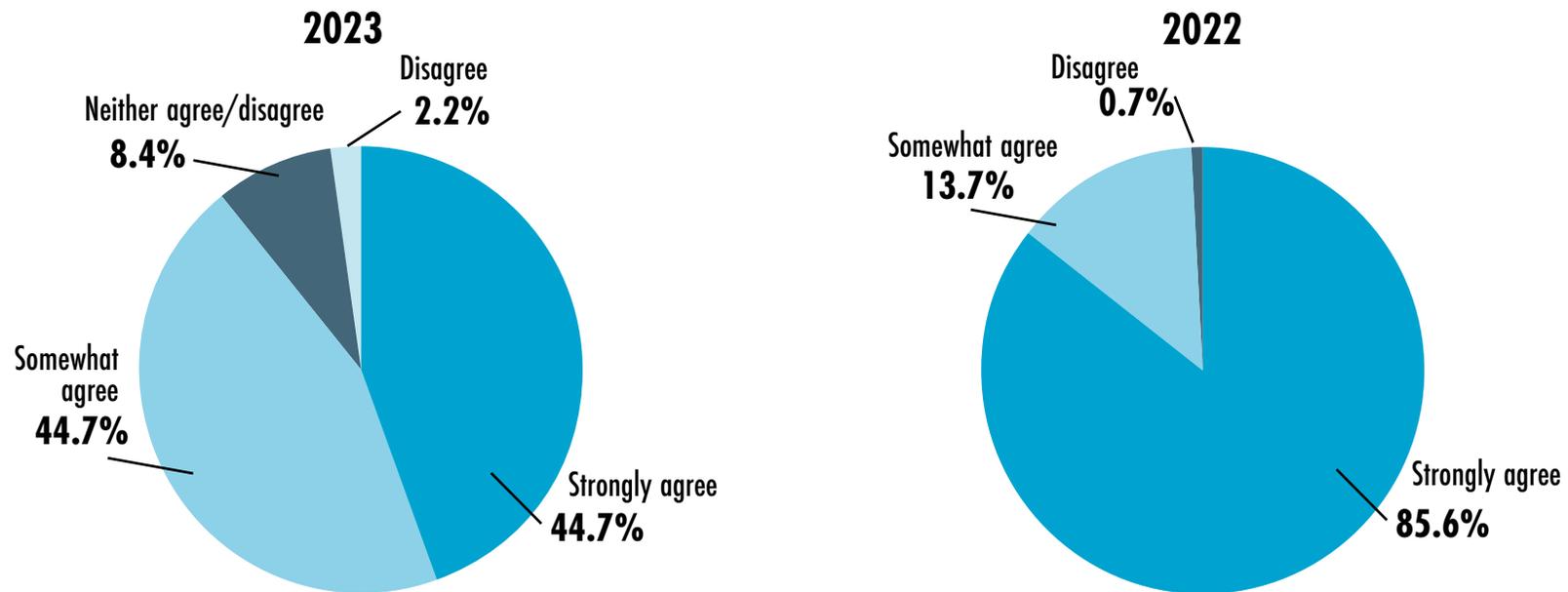
### Open teaching positions at the start of the school year



# Pandemic burnout may be easing

Last year, as the pandemic wore on, nearly every school leader responded that their teachers, administrators and other staff felt “burned out” as a result of dealing with the pandemic. This year that number still approached 90%, however, the number of respondents strongly agreeing that their staff are burned out was nearly cut in half.

## School districts agreeing that staff in their district are “burned out”



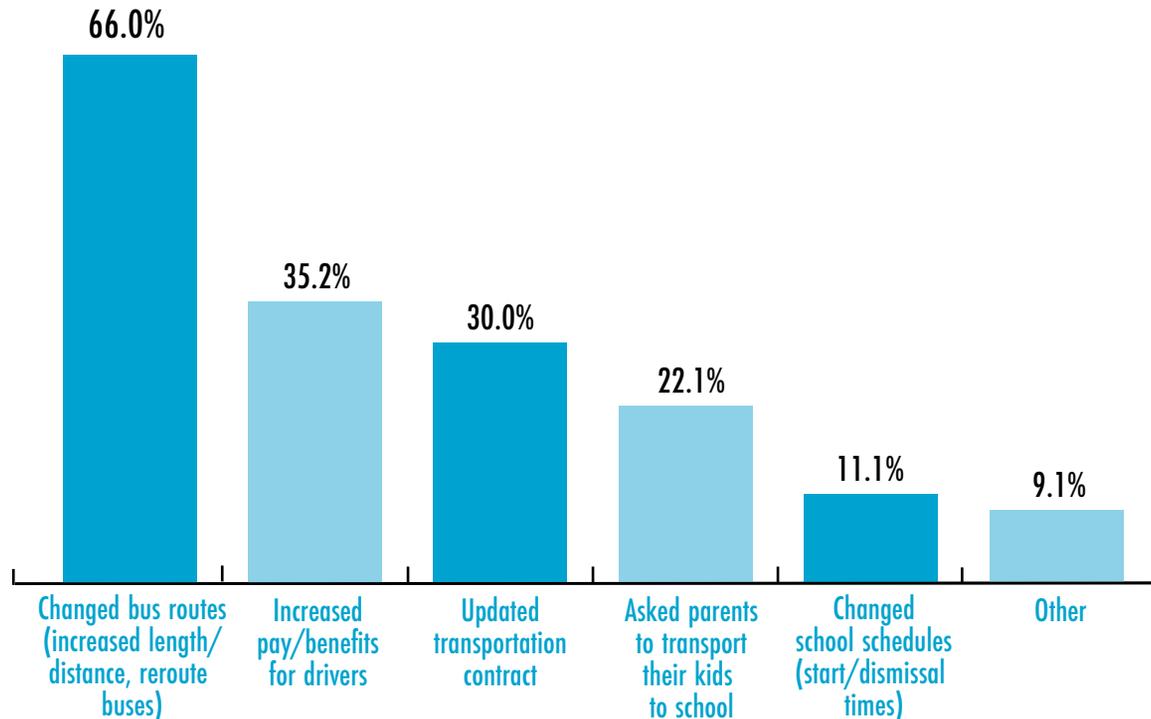
“If we are continually asked to do more with less, then something is going to break and that will be ALL of our educators.

– Survey respondent

## Impacts of the bus driver shortage on schools and families have varied

For school districts impacted by the bus driver shortage, the most common impact has been to change the routes used to take students to and from school. Yet, school districts and transportation contractors have been forced to employ several different strategies to address the shortage of qualified drivers.

### Actions taken due to a shortage of school bus/vehicle drivers



Further information at [www.PSBA.org](http://www.PSBA.org)

“We’ve had to double up our bus runs which causes students to be late coming to and going home from school every day.

– Survey respondent



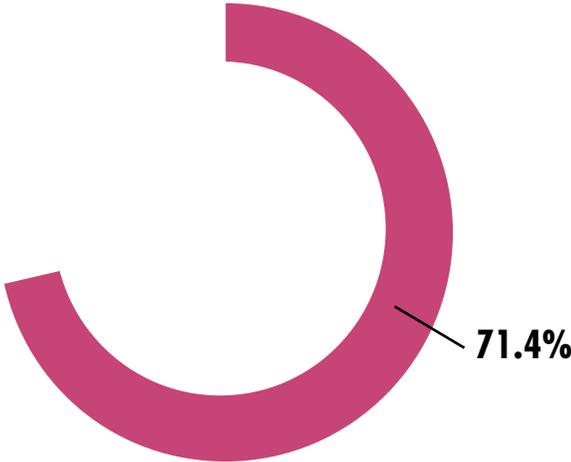
# SCHOOL INFRASTRUCTURE

Looking at the  
condition of  
public school  
buildings

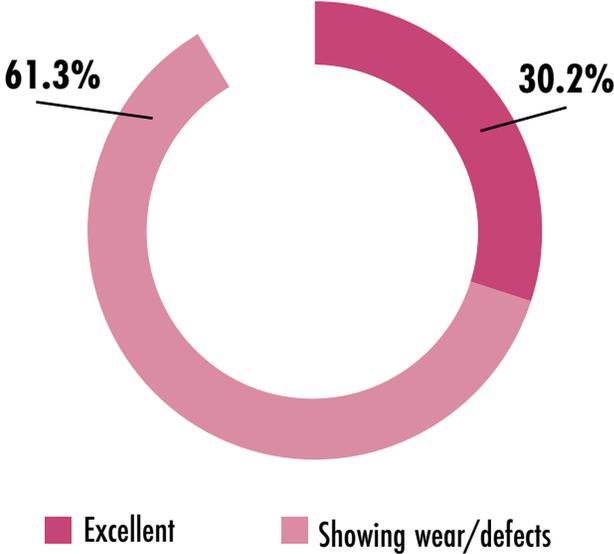
# Aging school buildings starting to show

Nearly three-quarters (71.4%) of survey respondents stated that one or more of their school district's buildings were in need of major repair or replacement. Many parents are also starting to notice the deterioration of their children's school buildings, with less than one-third of parents classifying their child's school as in excellent condition.

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



**Parental rating of their child's school building**



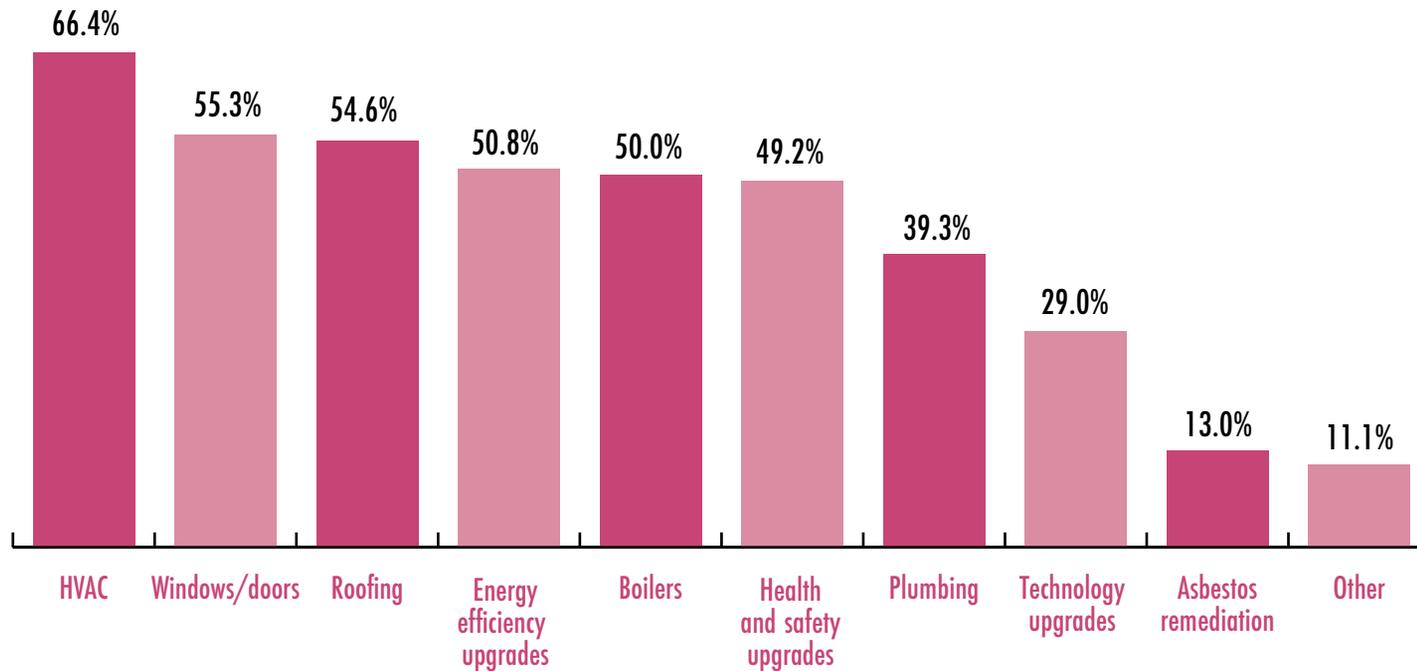
“Our district is need of facility upgrades that would enhance the learning environment, make schools safer, make schools more engaging, and allow our children to have a learning environment they can be proud of.”

– Survey respondent

# School buildings showing multiple areas of need

School leaders reported a wide variety of needed areas for improvement in their school buildings. With the attention paid to school ventilation systems during the pandemic, it's not surprising that heating, venting and air conditioning leads the list of needed improvements.

**School building areas of needed repair/renovation/replacement**



## Lack of state reimbursement a barrier to school improvements

Despite creating a new school construction and renovation reimbursement program in Act 70 of 2019, no state funding has been appropriated to finance new projects. This lack of state reimbursement is a barrier to school construction and renovation for most school districts.

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



A district like mine needs PlanCon assistance to help renovate its buildings.

– Survey respondent

## Endnotes

- <sup>1</sup> Response rate is based on the number of survey invitations sent. Survey invitations were emailed on October 24th, 2022, to 496 superintendents. When the survey was closed on December 9, 2022, 278 responses were received for a response rate of 56%. 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> Polling was conducted by Cygnal, Inc. of Washington, DC via online panel surveys conducted between November 15-17, 2022. The margin of error for the total sample is plus or minus 5.57% at the 95% confidence level.
- <sup>3</sup> National Center for Educational Statistics Common Core of Data, State Nonfiscal Public Elementary/Secondary Education Survey Data. Available: <https://nces.ed.gov/ccd/files.asp>.
- <sup>4</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. Nonpublic/private school enrollments include PA resident students only. PDE enrollment reports available: <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/default.aspx>
- <sup>5</sup> Public school enrollments by race available: <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>
- <sup>6</sup> Public school enrollments by gender available: <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>
- <sup>7</sup> Special Education and Total Enrollment by LEA: 2008-2021. Available: <https://penndata.hbg.psu.edu/Additional-Reports>.
- <sup>8</sup> Revenue comes from 4 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. 2020-21 Annual Financial Reports for revenues available: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#>.
- <sup>9</sup> Excludes other revenue.
- <sup>10</sup> 2020 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 5. Available <https://www.census.gov/data/tables/2020/econ/school-finances/secondary-education-finance.html>.
- <sup>11</sup> See American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund, Answers to Frequently Asked Questions, Available: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/CARESAct/March2021/Pages/Answers-To-FAQs.aspx>
- <sup>12</sup> 2020-21 Annual Financial Reports for expenditure detail by function. Available: <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#>.
- <sup>13</sup> Map based on U.S. Census Bureau’s definition of current operation. 2020 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 8 and Appendix A. Available <https://www.census.gov/data/tables/2020/econ/school-finances/secondary-education-finance.html>.
- <sup>14</sup> Illinois (33.2%).

- <sup>15</sup> Pension costs – object 230. Charter school tuition payments – object 562. Salaries – object 100. Other purchased services include outside educational services, transportation services, food services, liability insurance, and other tuition payments – object 300 plus object 500 (less object 562). All other expenses – sum of objects 200 (less object 230), 400, 600, 700, and 800. Fund transfers and debt service payments from object 900 were not included. 2010-11 and 2020-21 Annual Financial Reports available <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#>. Inflation calculated as a percentage change in Consumer Price Index – All Urban Customers, not seasonally adjusted between July 2010 and June 2021. Consumer Price Index data available: <https://www.bls.gov/data/>.
- <sup>16</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. 2010-11 and 2020-21 Annual Financial Reports available <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#>.
- <sup>17</sup> School districts are required by law to contribute an actuarially required percentage of their salary expenses (this is referred to as the employer contribution rate) to the Public School Employees' Retirement System (PSERS) to assist in paying for the benefits its members have earned. Retirement contributions (object code 230) divided by total expenditures. Annual Financial Reports for major object available: <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx>. Expenditures available: <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#>. Employer contribution rates and projections available: <https://www.psers.pa.gov/About/PFR/Documents/20211217%20FY%202022-2023%20ECR%20fact%20sheet%20FINAL.pdf>.
- <sup>18</sup> Tuition to Pennsylvania charter schools (object code 562) divided by total expenditures. 2020-21 Annual Financial Reports for tuition schedule available: <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#>
- <sup>19</sup> See 24 P.S. § 17-1725-A
- <sup>20</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 expenses consist of function code 1200 Special and Gifted Education minus 1243 Gifted Support.
- <sup>21</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>22</sup> Pennsylvania Commission on Crime and Delinquency School Safety and Security Committee FY22-23 School Mental Health Survey Results September 2022. Available: [https://www.pccd.pa.gov/schoolsafety/Documents/School%20Mental%20Health%20Survey%20Aggregate%20Data%20and%20Findings%20\(September%202022\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/School%20Mental%20Health%20Survey%20Aggregate%20Data%20and%20Findings%20(September%202022).pdf)

Sponsored by:



CM  
**REGENT**™  
INSURANCE COMPANY

