# Table of Contents

- Introduction ................................................................. 3
- Pennsylvania’s Public Education Landscape .................. 5
- Student Achievement ...................................................... 10
- Challenges ....................................................................... 18
- School Finances ............................................................ 22
- Student Mental Health .................................................... 37
- School Staffing .............................................................. 41
- Endnotes .......................................................................... 46

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

![PSBA Logo](https://www.psba.org)

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 two primary sources. First, a survey\(^1\) 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.

Further information at [www.PSBA.org](http://www.PSBA.org)
The key indicators used in this year’s report are student achievement, the challenges facing public schools, school finances, student mental health and school staffing. Some key findings from this year’s report include:

- **Biggest Challenges**
  - Two-thirds (66%) of school districts reported student mental health needs as one of their challenges, making it the biggest challenge again this year.

- **Mental Health**
  - On average, nearly half of students (46.4%) were estimated to have some mental health need according to school leaders.

- **Budget Pressure**
  - Mandatory charter school tuition payments were the top source of budget pressure for the fifth consecutive year.

- **Staffing Shortages**
  - Nearly 90% of school districts reported experiencing a shortage of substitute teachers while a significant percentage of districts also reported shortages in instructional aides, special education staff and drivers.
PENNSYLVANIA’S PUBLIC EDUCATION LANDSCAPE

Pennsylvania’s public education system and its students

Further information at www.PSBA.org
Pennsylvania ranks seventh in public school enrollments

The nearly 1.7 million children enrolled in Pennsylvania public schools during the 2021-22 school year represent 3.4% of the 49.4 million children enrolled in a public school in the United States, and only six states have higher public school enrollments.\(^2\)
Nearly 90% of Pennsylvania children attend a public school

Of the 1.9 million school-age children residing in Pennsylvania, nearly 1.7 million (86.6%) attended one of the 777 public local education agencies (LEAs) operating in Pennsylvania during the 2022-23 school year.³

<table>
<thead>
<tr>
<th>Types of public LEAs and enrollments</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>500 School Districts</td>
<td>1,516,000 students</td>
</tr>
<tr>
<td>164 Brick-and-Mortar Charter Schools</td>
<td>104,500 students</td>
</tr>
<tr>
<td>71 Career and Technical Centers</td>
<td>52,700 students</td>
</tr>
<tr>
<td>29 Intermediate Units</td>
<td>10,400 students</td>
</tr>
<tr>
<td>13 Cyber Charter Schools</td>
<td>57,400 students</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nonpublic/private LEAs and home education enrollments</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2729 Nonpublic/Private Schools</td>
<td>221,300 students</td>
</tr>
<tr>
<td>Home Education Programs</td>
<td>40,400 students</td>
</tr>
</tbody>
</table>

Further information at [www.PSBA.org](http://www.PSBA.org)
Pandemic impacts on enrollment

Enrollments at school districts and brick-and-mortar charter schools have yet to return to pre-pandemic levels while enrollments across other types of LEAs have increased compared to pre-pandemic levels.

Enrollments compared to 2019-20 levels by LEA type
Special education population continues growing

In 2022-23, more than 324,000, or 19.3% of public school students received special education programs and services. This represents a 19.8% increase over the last 15 years.

Special education as a percent of enrollment

SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

- 38.3% Specific learning disability
- 18.2% Other health impairment
- 13.9% Speech or language impairment
- 13.2% Autism
- 7.9% Emotional disturbance
- 6.2% Intellectual disability
STUDENT ACHIEVEMENT

Assessments, graduation rates and more
Reading proficiency trying to rebound to pre-pandemic levels

In most cases, proficiency levels on the English Language Arts (ELA) portion of the Pennsylvania System of School Assessment (PSSA) have yet to bounce back to pre-pandemic levels. This trend impacted all types of LEAs across the state.\(^5\)

2019 vs 2023 ELA proficiency comparison
Math proficiency lags behind other subjects

Proficiency in math continues to be the lowest among subjects tested by the annual PSSA. However, in several cases, proficiency in 2023 equaled or surpassed pre-pandemic levels.

2019 vs 2023 math proficiency comparison
Science is strongest subject tested

Science PSSAs are only administered in Grades 4 and 8. When the results of those assessments are combined, more than 7 out of 10 students in traditional school districts are advanced or proficient in science.

2019 vs 2023 science proficiency comparison

Further information at [www.PSBA.org](http://www.PSBA.org)
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 slightly below pre-pandemic levels.\(^6\)
Pandemic’s impact on learning still lingers

More than 80% of survey respondents stated that their students had yet to recover from the missed learning opportunities that occurred due to the COVID-19 pandemic.

**Have your students recovered from the missed learning opportunities of the pandemic?**

- Our students are ahead of where they were prior to the pandemic: 3.5%
- We’re about at the same level we were before the pandemic: 14.6%
- No, not yet but we’re close: 35.8%
- No, we still have significant work left to do: 46.2%
Readiness for life after graduation improved

Nearly two-thirds (65.2%) of responding school leaders were confident that at least 80% of their graduates were ready for life after graduation. This represents a slight improvement from when school leaders were asked this same question in 2018.

What percentage of your district’s graduates are ready for their next steps

- 100%: 3.2% (2023), 4.1% (2018)
- 90%: 24.8% (2023), 33.8% (2018)
- 80%: 37.2% (2023), 27.0% (2018)
- 70%: 24.3% (2023), 16.0% (2018)
- 60%: 13.2% (2023), 2.7% (2018)
- < 60%: 8.1% (2023), 5.6% (2018)
Shifting opinions on the most important skills for life after graduation

Critical thinking/problem solving skills remained the most important skill for students to leave school with between 2023 and 2018 surveys. However, social/communication skills and emotional intelligence jumped in importance while financial literacy and time management dropped.7

Most critical skills needed for life after graduation

Further information at www.PSBA.org
CHALLENGES

The current and future issues facing public schools
Three issues lead the year’s biggest challenges

The six most commonly reported challenges are the same as last year, with student mental health needs, staffing shortages/constraints and budget/funding issues continuing to lead the way.

Biggest challenges of the current year

- Student mental health needs: 66.3%
- Staffing shortages/constraints: 58.0%
- Budget pressures/funding issues: 53.4%
- Academic challenges: 28.4%
- School facility issues (construction/maintenance): 25.0%
- Parental/Community relations: 11.7%

“We continue to try to stay ahead of the challenges of mental health and they continue to grow. It will be a significant issue for all schools as we move forward.”

-Survey respondent

Further information at www.PSBA.org
Similar challenges lie ahead

School leaders don’t expect much to change in the way of challenges heading in to 2024. Staffing issues, particularly staffing shortages and staff workloads, are expected to lead the way while many districts expect to be dealing with budget pressures and student mental health issues for the foreseeable future.

Biggest challenges in the coming year

Teacher shortages are really affecting the day-to-day operations of our schools, cyber charter school expenses are crippling our budget, and the mental health of our students is a huge concern.

-Survey respondent
What school districts had to say...

The continued erosion of civility surrounding the discussion of school-related matters, whether that may be in the venue of school board meetings or in communication between families and school personnel, is having an increasingly negative impact on the morale of educators and is detrimental to the mission of strengthening partnerships with families.

We are doing okay with what we have, but far from being in a place where we feel confident that we can meet the demands of what our children need. We have to choose between the immediate needs of students through staffing, or making sure that our buildings are adequate. That may be the greatest challenge.

Each year, there are new mandates layered on top of all the things that schools need to do. There is often no funding to accompany them which means there are no additional staff to accomplish the work that need to be done. As more mandates are layered on, people are unable to do the actual work of teaching well because their focus is split in so many ways.

We all know about the teacher shortage, but I am even more concerned about where leadership for schools and districts will come from. There are few rewards for stepping forward. I believe that we need to value school leaders more.

The biggest issue my rural district faces is the lack of funding. The final question in every decision for us is can we afford this? That should never be especially with programs that could be of great benefit to our kids.

We continue to delay necessary renovations until the situation is dire. Our students, staff and community deserve better. School districts should not be put in situations in which they have to decide whether to pay teachers or update facilities.

Further information at www.PSBA.org
SCHOOL FINANCES

Revenues, expenses and fiscal challenges
Top budget pressure for fifth straight year is charter tuition

The most identified sources of budget pressure for school districts have remained consistent over the eight years of surveying school leaders for this report, highlighting the impact of mandated costs (charter school tuition payments, special education and pensions) and the need for additional state education funding. However, this year facilities costs have replaced pension costs in the top four budget pressures.

Top budget pressures

- Charter school tuition payments: 77.3%
- Special education costs: 52.7%
- Inadequate state funding: 50.8%
- Facilities construction/maintenance/renovation: 23.9%
- Pension costs: 23.5%
- General inflation cost increases: 16.7%
- Health insurance cost increases: 15.9%
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 balance were selected most frequently.

**Anticipated actions due to budget pressures**

- **65.9%** Raising local property taxes
- **51.4%** Drawing from fund balance
- **39.2%** Reducing staffing/eliminating positions
- **35.3%** Postponed needed building renovations/maintenance
- **22.4%** Outsourced programs/services
- **19.6%** Reduced programs/services

More than 98% agree that inflation has impacted their budgets.

Further information at [www.PSBA.org](http://www.PSBA.org)
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. In fact, for suburban school districts, local revenues are roughly 2.4 times that of state revenues.

Amount and source of revenue (in billions)

- All School Districts: $19.6 (Local), $12.5 (State), $2.8 (Federal)
- Rural: $3.9 (Local), $3.6 (State), $0.6 (Federal)
- Suburban: $12.1 (Local), $4.9 (State), $0.7 (Federal)
- Urban: $3.5 (Local), $3.9 (State), $1.5 (Federal)

Additional funding would go a long way in my school district.

-Survey respondent
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.\(^9\)
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.10

<table>
<thead>
<tr>
<th>State</th>
<th>Local Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Hampshire</td>
<td>62.1%</td>
</tr>
<tr>
<td>Nebraska</td>
<td>58.2%</td>
</tr>
<tr>
<td>Connecticut</td>
<td>58.2%</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>54.1%</td>
</tr>
<tr>
<td>Ohio</td>
<td>53.3%</td>
</tr>
<tr>
<td>Colorado</td>
<td>51.1%</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>53.0%</td>
</tr>
<tr>
<td>Texas</td>
<td>53.3%</td>
</tr>
<tr>
<td>New York</td>
<td>57.6%</td>
</tr>
<tr>
<td>US Total</td>
<td>44.1%</td>
</tr>
</tbody>
</table>

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

- Yes: 74.7%
- No: 23.8%
- Not sure: 1.5%
Most school spending is on instruction

Nearly 60 cents of every dollar school districts spend goes toward instruction. Another 7.5 cents of every dollar goes toward providing instructional support and health services to students.

### 2021-22 expenditure breakdown

- **59.4%** Instruction
- **8.0%** Administrative services
- **7.9%** Operation and maintenance of facilities
- **4.6%** Debt service and other financing
- **6.4%** Instructional support services
- **1.1%** Student health services
- **3.2%** Fund transfers
- **1.5%** Student activities
- **0.1%** All other uses
Pensions push state spending higher nationally

Pennsylvania ranks 11th nationally in terms of current expenditures per student, with $17,884 being spent. However, $5,948, or 33%, of that spending is dedicated to employee benefits, including pension costs. Only two other states 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 decade, have drastically outpaced the growth in all areas of school spending. Yet, districts have kept the growth in other areas of spending well below the rate of inflation.

### Growth in expenses from 2011-12 to 2021-22

<table>
<thead>
<tr>
<th>Category</th>
<th>Growth Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pensions</td>
<td>367.2%</td>
</tr>
<tr>
<td>Charter school tuition</td>
<td>133.9%</td>
</tr>
<tr>
<td>Special education</td>
<td>40.1%</td>
</tr>
<tr>
<td>Salaries</td>
<td>15.7%</td>
</tr>
<tr>
<td>All other expenses</td>
<td>26.5%</td>
</tr>
<tr>
<td>US inflation rate</td>
<td>31.2%</td>
</tr>
</tbody>
</table>
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.\textsuperscript{16} Combined, those costs have increased by more than $6.2 billion, while state revenue intended to help pay those costs has only increased by more than $2.2 billion – leaving a “mandated cost gap” of nearly $4 billion.

**Mandated cost increases compared to state/federal revenue increases**

**2011-12 to 2021-22 (in millions)**

<table>
<thead>
<tr>
<th>Cost Type</th>
<th>Total Cost Increase</th>
<th>State/Federal Revenue Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pensions</td>
<td>$3,451</td>
<td>$2,000</td>
</tr>
<tr>
<td>Charter schools</td>
<td>$1,534</td>
<td>$0</td>
</tr>
<tr>
<td>Special education*</td>
<td>$1,283</td>
<td>$279</td>
</tr>
</tbody>
</table>

*Does not include pension and charter school costs attributable 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 one-third of the mandated cost gap, leaving another $2.8 billion for school districts to pay for out of local funds or other budgetary changes.\(^\text{17}\)

**Mandated cost gap vs BEF increase 2011-12 to 2021-22 (in millions)**

- **BEF**: $1,200
- **Mandated cost gap**: $3,990
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. 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.
Special education expenses outpace revenues

Public schools have experienced a 74.8% increase in special education costs over the last 12 years. State and federal funding for special education has only increased 9.9% in that time.\(^\text{19}\)
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.\textsuperscript{20}

### Percent of special education funding by source

<table>
<thead>
<tr>
<th>Year</th>
<th>State Share</th>
<th>Federal Share</th>
<th>Remaining Share (Local)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-22</td>
<td>67.4%</td>
<td>28.3%</td>
<td>4.3%</td>
</tr>
<tr>
<td>2020-21</td>
<td>68.1%</td>
<td>26.8%</td>
<td>5.1%</td>
</tr>
<tr>
<td>2019-20</td>
<td>69.9%</td>
<td>26.5%</td>
<td>4.1%</td>
</tr>
<tr>
<td>2018-19</td>
<td>70.8%</td>
<td>25.1%</td>
<td>4.1%</td>
</tr>
<tr>
<td>2017-18</td>
<td>71.4%</td>
<td>23.8%</td>
<td>4.8%</td>
</tr>
<tr>
<td>2016-17</td>
<td>72.7%</td>
<td>23.1%</td>
<td>4.2%</td>
</tr>
<tr>
<td>2015-16</td>
<td>73.6%</td>
<td>22.2%</td>
<td>4.2%</td>
</tr>
<tr>
<td>2014-15</td>
<td>74.3%</td>
<td>21.3%</td>
<td>4.4%</td>
</tr>
<tr>
<td>2013-14</td>
<td>75.3%</td>
<td>20.8%</td>
<td>4.0%</td>
</tr>
<tr>
<td>2012-13</td>
<td>75.3%</td>
<td>20.1%</td>
<td>4.6%</td>
</tr>
<tr>
<td>2011-12</td>
<td>75.5%</td>
<td>19.8%</td>
<td>4.7%</td>
</tr>
<tr>
<td>2010-11</td>
<td>76.0%</td>
<td>19.3%</td>
<td>4.5%</td>
</tr>
</tbody>
</table>

- **State**
- **Federal**
- **Remaining share (local)**
STUDENT MENTAL HEALTH

Looking at the scope and impact of student mental health needs

Further information at www.PSBA.org
Mental health issues are the top instructional challenge again

The most commonly cited instructional challenge once again was addressing the mental health needs of students that impact their ability to learn.

“Our students’ mental health has a significant impact on student success. Our kids are struggling with stress, anxiety, fear, depression, and more. So many outside factors have contributed to their mental health, and the school has limited resources and time with which to best support students.”

-Survey respondent
Student mental health issues are common

School leaders reported that on average, nearly half of their students (46.4%) have some degree of mental health need. Nearly half of survey respondents also stated that 60% or more of their students have a mental health need.

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

![Bar chart showing percentage of students with mental health needs](chart.png)

**USE OF MENTAL HEALTH BENCHMARK ASSESSMENTS**

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

Further information at [www.PSBA.org](http://www.PSBA.org)
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 student mental health services, this clearly illustrates the shortage of qualified care providers.

**Biggest challenges connecting students with mental health services**

- **Scarcity of providers:** 82.4%
- **Stigma/Reluctance to seek support:** 55.9%
- **Lack of funding:** 55.9%
- **Distance to providers:** 39.1%
- **Lack of awareness:** 39.1%
- **Difficulties partnering with agencies:** 26.1%
- **Lack of training to identify issues:** 14.9%
SCHOOL STAFFING

The staffing needs and impacts on our schools

Further information at www.PSBA.org
Staffing shortages continue to be widespread

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

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

- Substitute teachers: 87.5%
- Instructional aides: 69.8%
- Special education teachers/staff: 67.2%
- Transportation personnel: 62.3%
- Regular education teachers: 40.8%
- School nurses: 30.6%
- Psychologists: 28.3%
- Social workers: 14.0%
- Counselors: 12.5%
- Principals: 11.3%

Further information at [www.PSBA.org](http://www.PSBA.org)
Greatest need for teachers is in special education

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

Small districts would benefit greatly from flexibility with certifications.

-Survey respondent
Open teaching positions impacting education

Roughly 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 impacts of the teacher shortage on educational programs have been mitigatable up to this point.

Has the teacher shortage impacted your educational program?

- No impact yet: 7.2%
- Not yet, but we’re close: 18.9%
- Yes, but we’ve been able to minimize the impact: 57.0%
- Yes, a significant negative impact: 17.0%

Open teaching positions at the start of the school year

- Openings: 50.4%
- No openings: 49.6%
Staff burnout may be easing but still very high

Since the start of the pandemic, school leaders have reported high levels of burnout among their teachers, administrators and other staff. Although levels of reported burnout are not as high as they were in 2022, rates of burnout are still alarmingly high.

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

- 2022: 85.6% agree, 13.7% disagree, 0.7% neither agree nor disagree
- 2023: 44.7% agree, 44.7% disagree, 8.4% neither agree nor disagree
- 2024: 42.3% agree, 48.3% disagree, 8.3% neither agree nor disagree
ENDNOTES

1Response rate is based on the number of survey invitations sent. Survey invitations were emailed on October 30, 2023, to 493 superintendents. When the survey was closed on December 1, 2023, 276 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.


3Enrollments 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.education.pa.gov/DataAndReporting/Enrollment/Pages/default.aspx


5Analysis of 2019 and 2023 Pennsylvania System of School Assessment (PSSA) data. Proficiency rates include all students scoring advanced or proficient on the assessment. Available: https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx.


7Emotional intelligence did not appear as a separate answer choice on the 2018 State of Education survey.

8Revenue 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. 2021-22 Annual Financial Reports for revenues available: https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.asp.

9Excludes other revenue.


14Illinois (35.9%) and Michigan (33.4%).

15Pension 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. 2011-12 and 2021-22 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 2011 and June 2022. Consumer Price Index data available: https://www.bls.gov/data/.


17Basic Education Funding historical subsidy and grant information available: https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/Historical%20Files/Pages/default.aspx.

18See 24 P.S. § 17-1725-A

19All 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.

20State 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.
Sponsored by:

CM
REGENT™
INSURANCE COMPANY