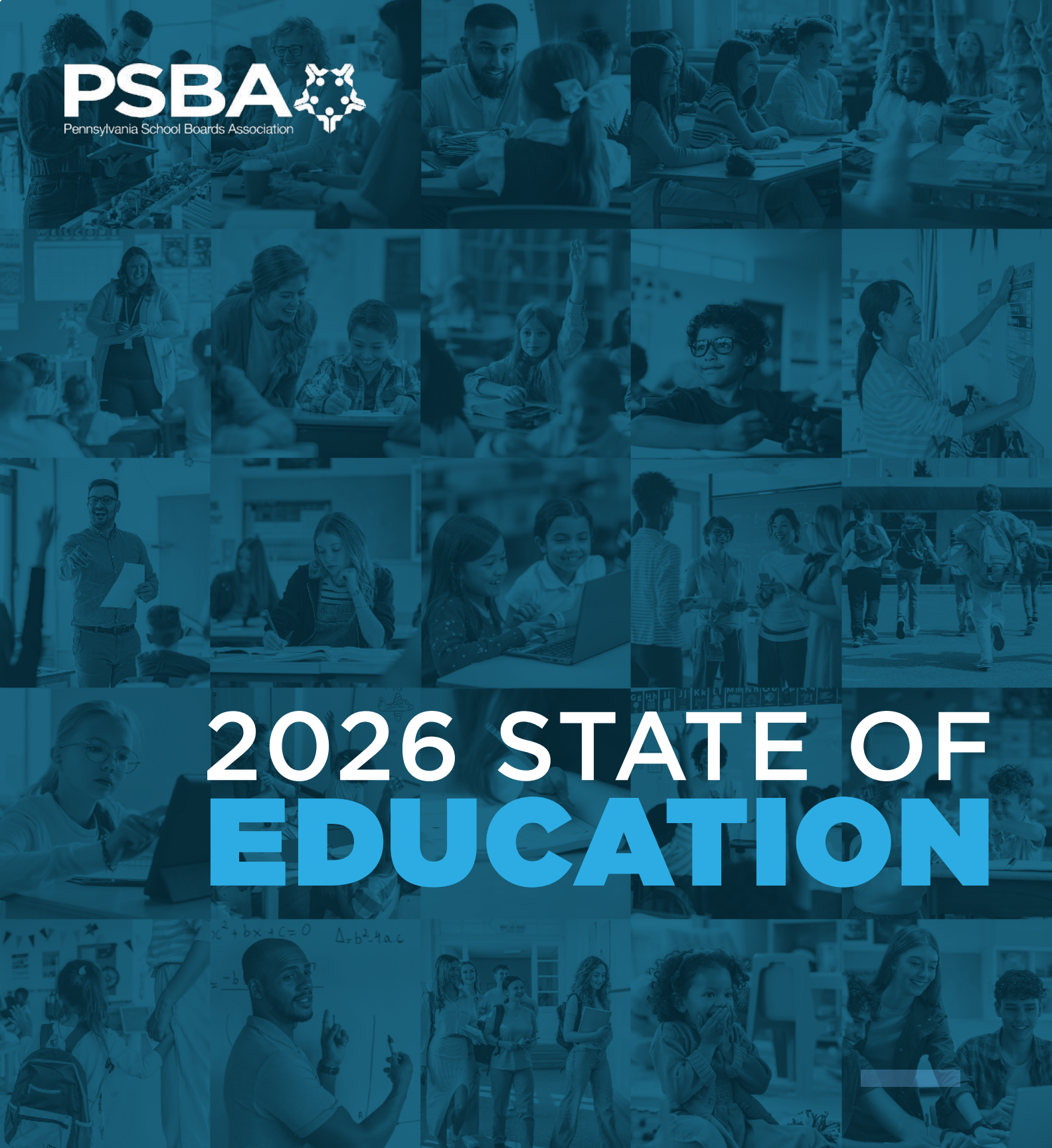
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2026 STATE OF EDUCATION

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

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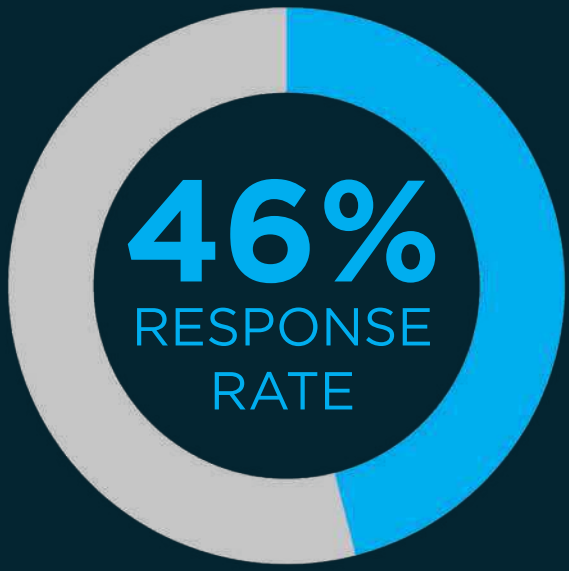
SCAN FOR MORE INFORMATION

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2026 State of Education Survey

230
SCHOOL DISTRICTS



Introduction

Since its launch in 2017, the annual *State of Education* report has served as a key benchmark for understanding the condition of Pennsylvania's public schools. It not only tracks essential indicators such as standardized test scores and school finances but also highlights emerging challenges facing schools and the strategies they use to address them.

The report's primary goal is to provide a high-level overview of the condition of public education across the commonwealth. In some cases, the data is further analyzed to identify differences among rural, urban and suburban districts. This year's report draws on two main sources: a survey[1] of chief school administrators (CSAs) from school districts, and an analysis of publicly available data from organizations such as the Pennsylvania Department of Education (PDE) and the National Center for Education Statistics (NCES).

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

BIGGEST CHALLENGES



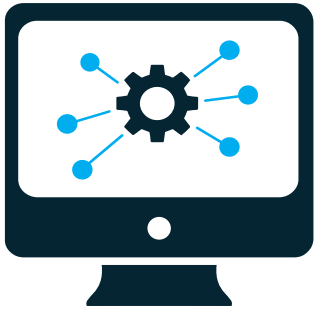
The biggest challenges faced by school leaders this past year and expected next year are financial budget pressures due to a state budget impasse, expired pandemic relief funds and federal uncertainty.

BUDGET PRESSURE



Mandatory charter school tuition payments were the top source of budget pressure for the seventh consecutive year; however, reported pressure from health insurance cost increases spiked this year.

ARTIFICIAL INTELLIGENCE



A majority of school districts reported utilizing generative artificial intelligence (AI) in their schools while a large majority of districts also reported providing their students and teachers with training and policies on AI.

MENTAL HEALTH

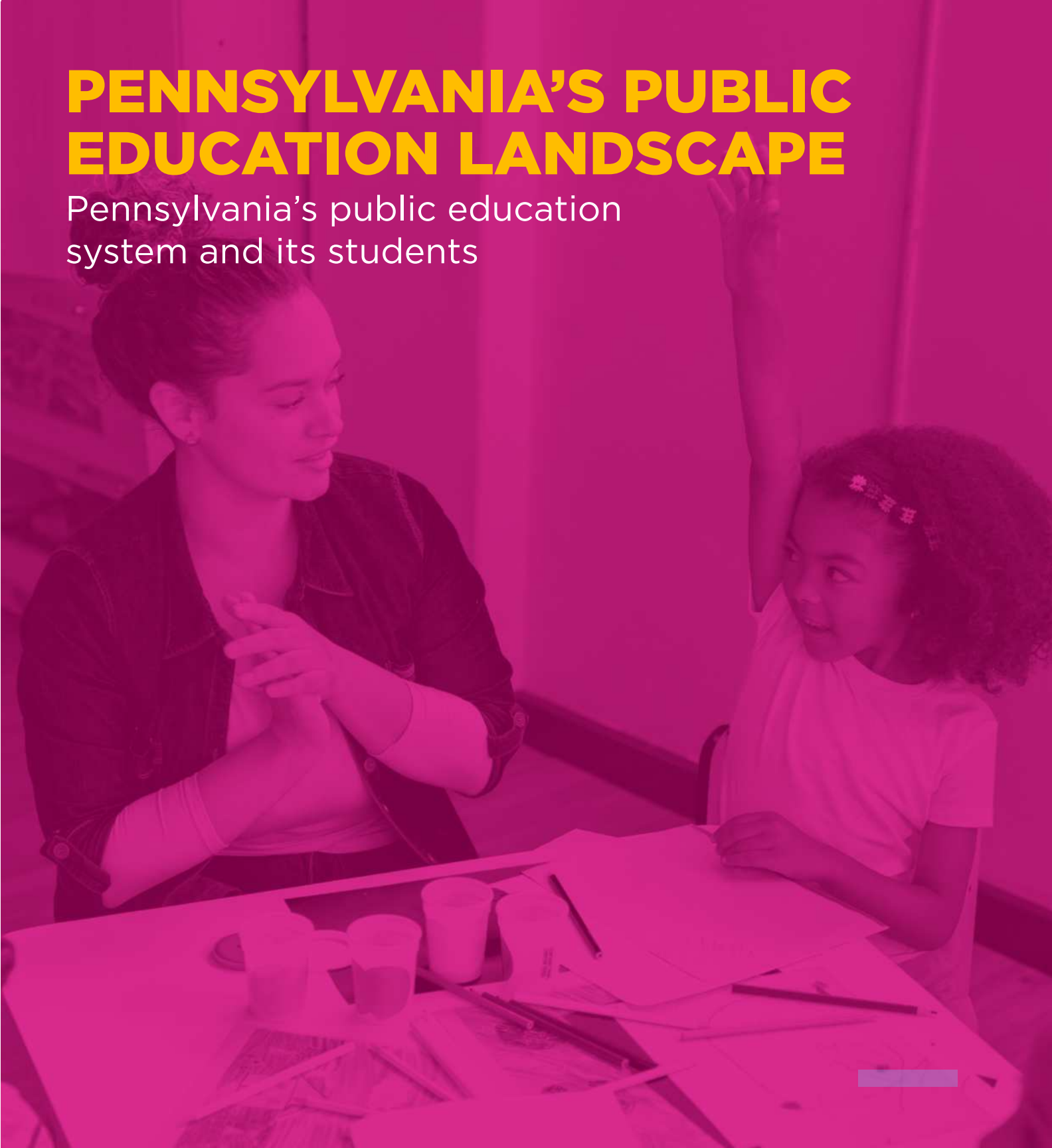


Student mental health remains the biggest instructional issue for school districts; however, this year's survey shows a notable decline compared to four years ago, suggesting that meaningful progress may be underway.

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PENNSYLVANIA'S PUBLIC EDUCATION LANDSCAPE

Pennsylvania's public education system and its students

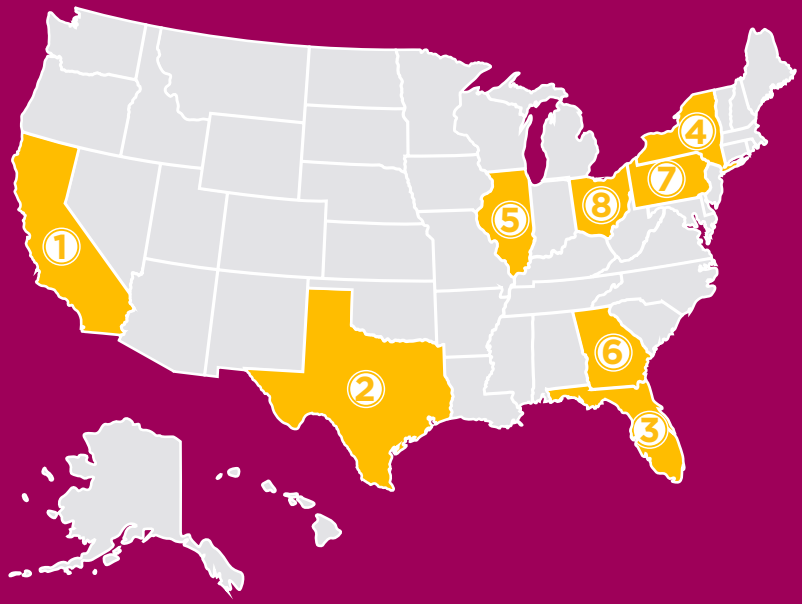


Pennsylvania ranks seventh in public school enrollments

Pennsylvania's public schools enrolled nearly 1.7 million students during the 2023-24 school year, accounting for about 3.4% of the 49.5 million students in U.S. public schools. Only six states have larger public school enrollments.[2]

Nationwide public school enrollment is down 1.1% since 2013-14

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 1.8 million

6 Georgia 1.75 million

7 Pennsylvania 1.69 million

8 Ohio 1.68 million

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Nearly 90% of Pennsylvania children attend a public school

Of the 1.9 million children in Pennsylvania attending elementary or secondary school, nearly 1.7 million — about 86.9% — were enrolled in one of the 776 public local education agencies (LEAs) operating in the state during the 2024-25 school year.[3]

Types of public LEAs and enrollments

500 SCHOOL DISTRICTS
1,506,000 STUDENTS

162 BRICK-AND-MORTAR CHARTER SCHOOLS
104,700 STUDENTS



71 CAREER AND TECHNICAL CENTERS
56,500 STUDENTS

29 INTERMEDIATE UNITS
11,000 STUDENTS

14 CYBER CHARTER SCHOOLS
64,300 STUDENTS

Nonpublic/Private LEAs and home education enrollments



2,224 NONPUBLIC/ PRIVATE SCHOOLS
209,700 STUDENTS

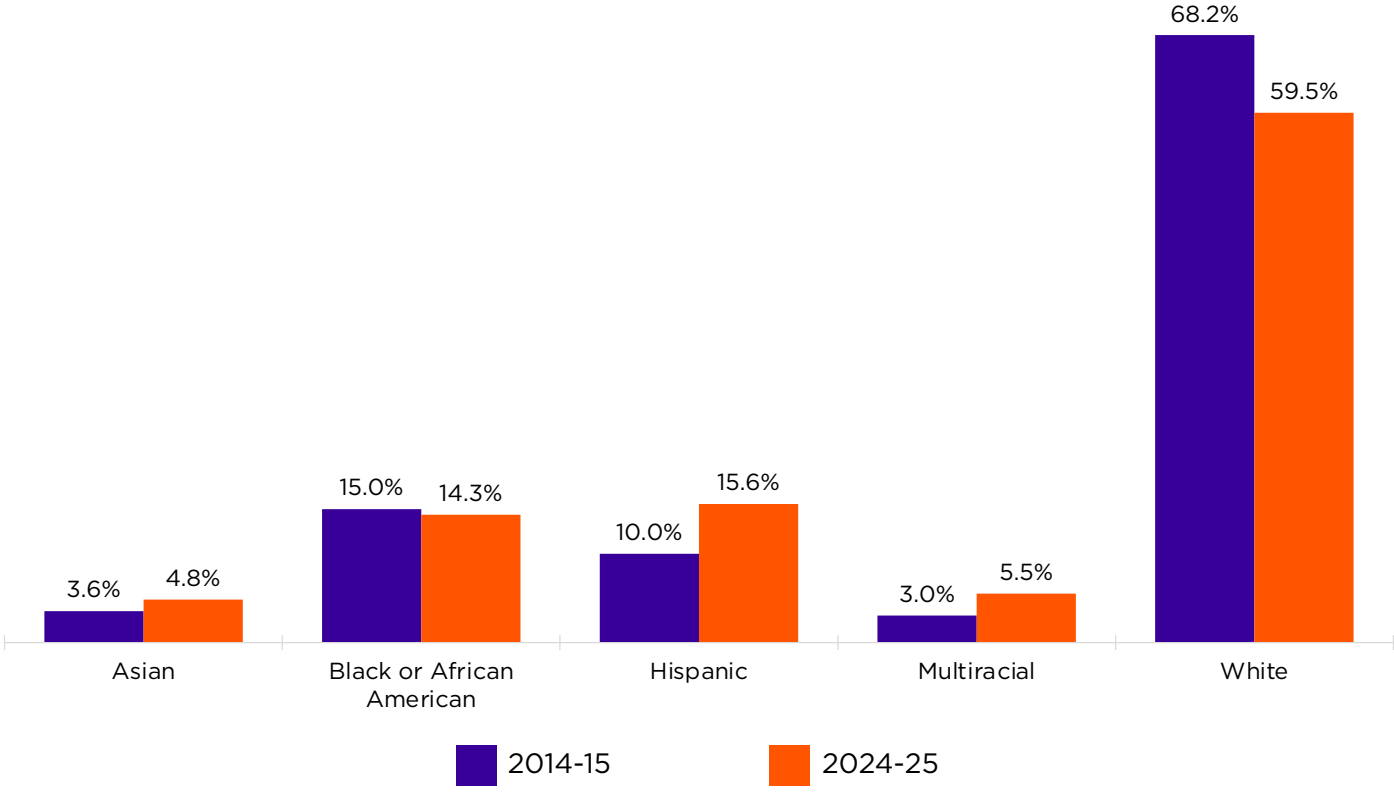
HOME EDUCATION PROGRAMS
44,700 STUDENTS

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Student populations continue changing

As Pennsylvania's population becomes more diverse, so do the students being educated in public schools.[4]

2014-15 vs 2024-25 enrollments by race/ethnicity



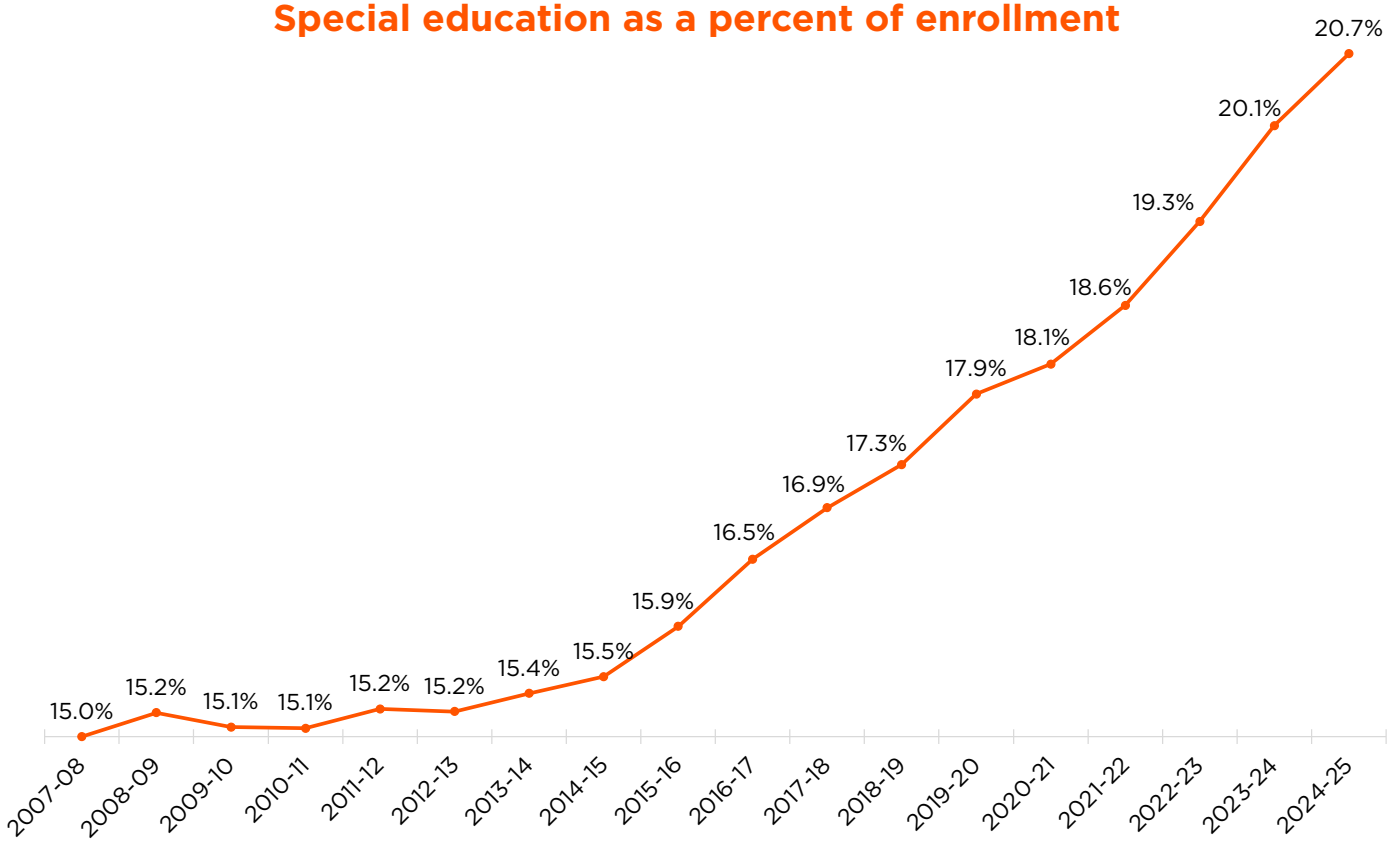
Public school enrollment by gender
Male 51.4%
Female 48.6%

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Special education population continues growing

In 2024-25, more than 347,000, or 20.7% of public school students, received special education programs and services.[5] Much of the growth - a 28.3% increase - has occurred over the last 10 years.

Special education as a percent of enrollment



SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

36.7% Specific learning disability

18.5% Other health impairment

15.1% Autism

13.6% Speech or language impairment

7.7% Emotional disturbance

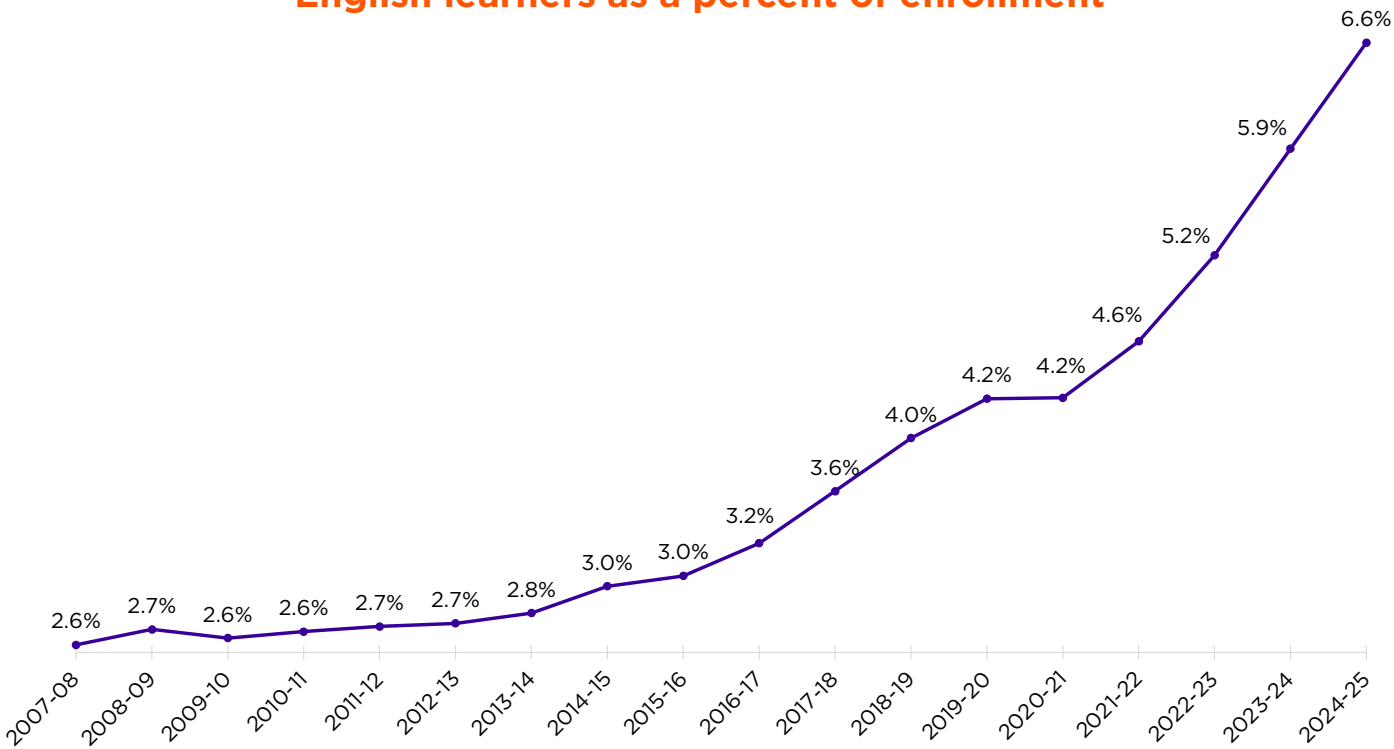
6.0% Intellectual disability

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English learner population also continues growing

The number of public school students who speak a primary language other than English receiving specialized language instruction has more than doubled in the last decade, now exceeding 100,000, or 6.6% of public school students, in the 2024-25 school year.[6]

English learners as a percent of enrollment



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

61.4%	4.3%	3.9%	3.4%	2.8%	2.5%	1.9%
Spanish	Arabic	Portuguese	Russian	Nepali	Mandarin	Ukrainian

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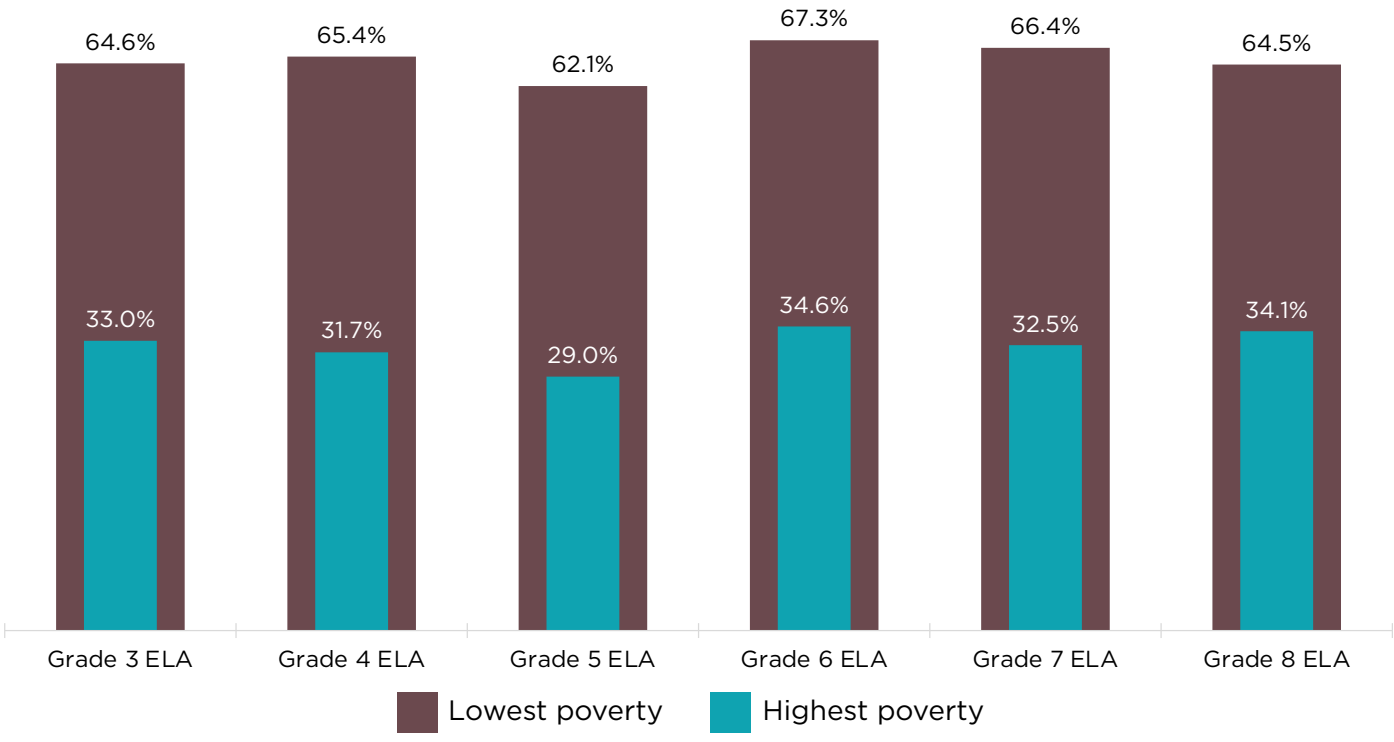
STUDENT ACHIEVEMENT

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 33% higher at school districts with the lowest poverty levels when compared to their highest-poverty peers.[7]

2025 ELA proficiency comparison



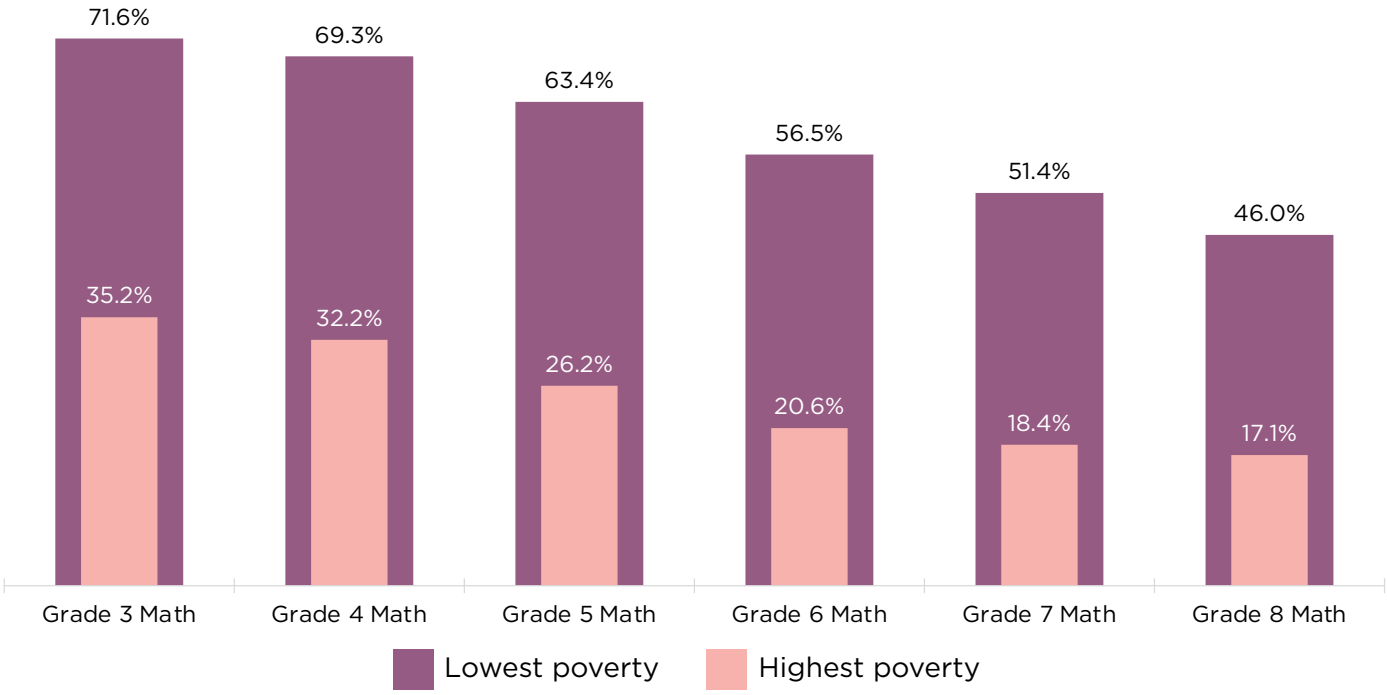
By spring of 2026, all PSSA and Keystone Exams will be conducted fully online though accommodations will remain available.

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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 nearly 35%.[8]

2025 math proficiency comparison



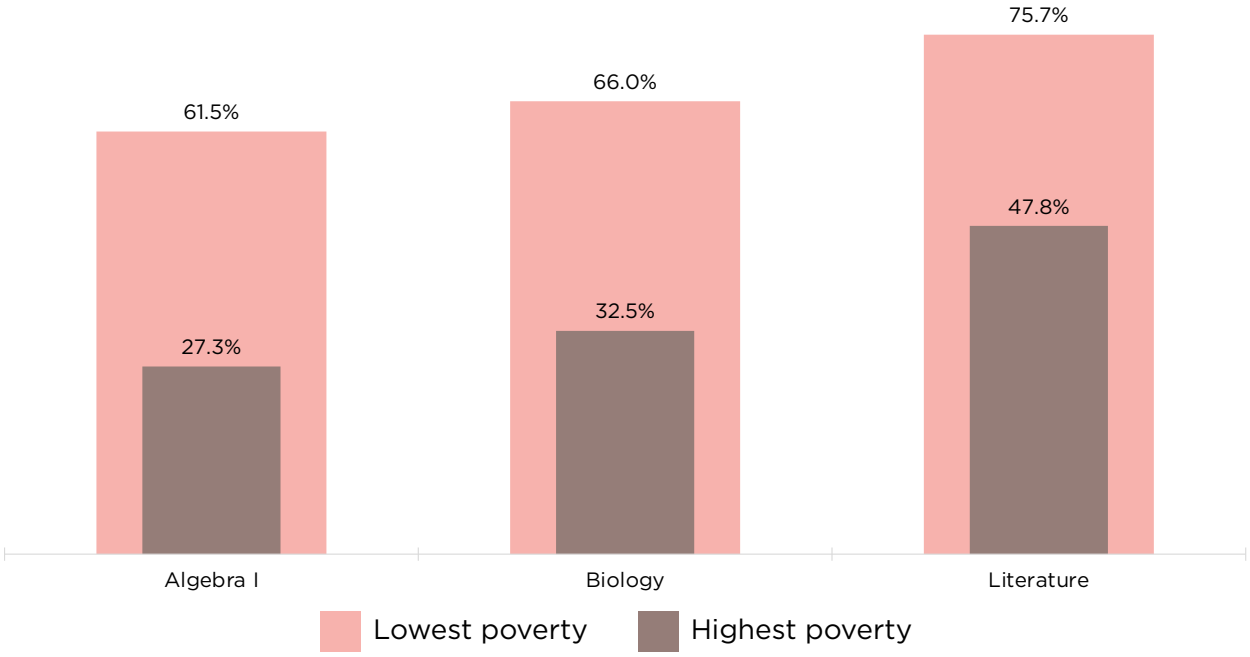
> **Students at the elementary level should not be required to take the PSSAs online. We voluntarily administered them online last year and our scores in ELA dropped significantly.**
> **- Survey respondent**

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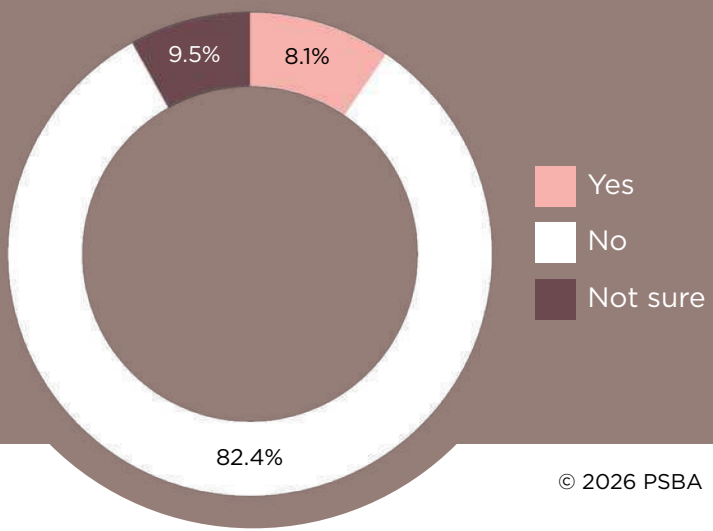
Proficiency gaps continue on Keystone Exams

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.[9]

2025 Keystone Exam proficiency comparison



Do state assessments accurately/ appropriately measure student knowledge/skills?

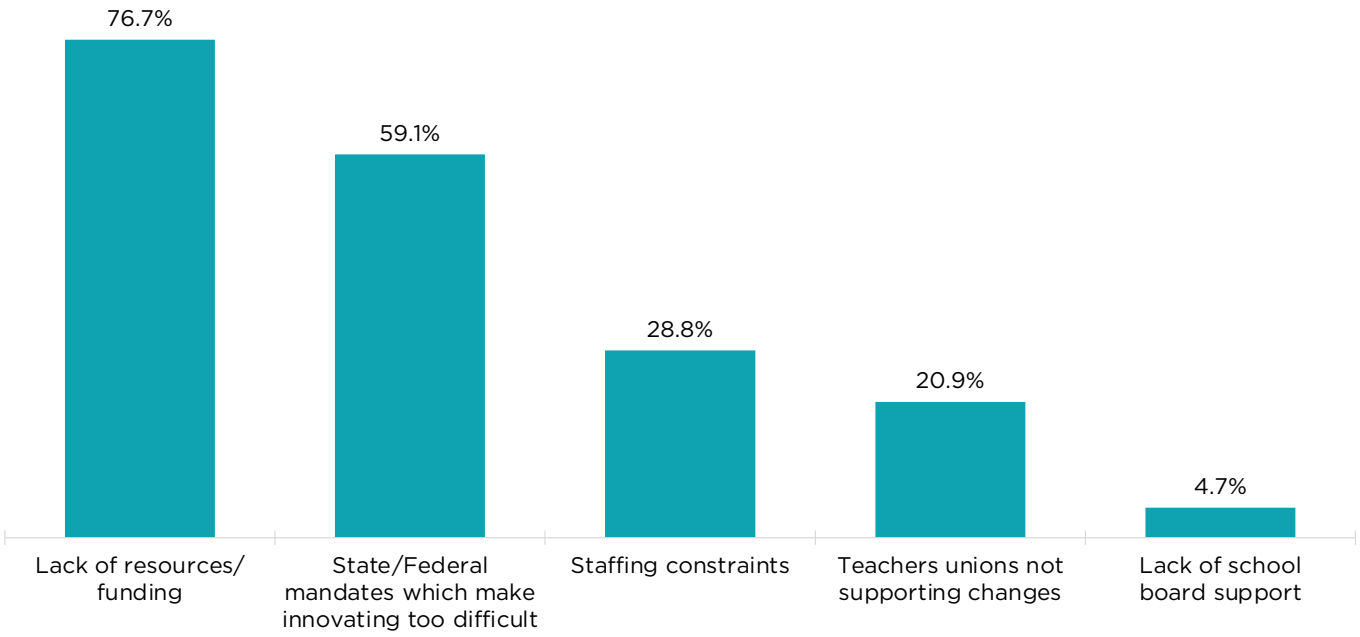


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School leaders report challenges when attempting to innovate

School leaders often look for opportunities to develop or create new and innovative programs that will positively impact student achievement. However, attempts to innovate are frequently met with resistance and barriers.

Biggest obstacles to innovation



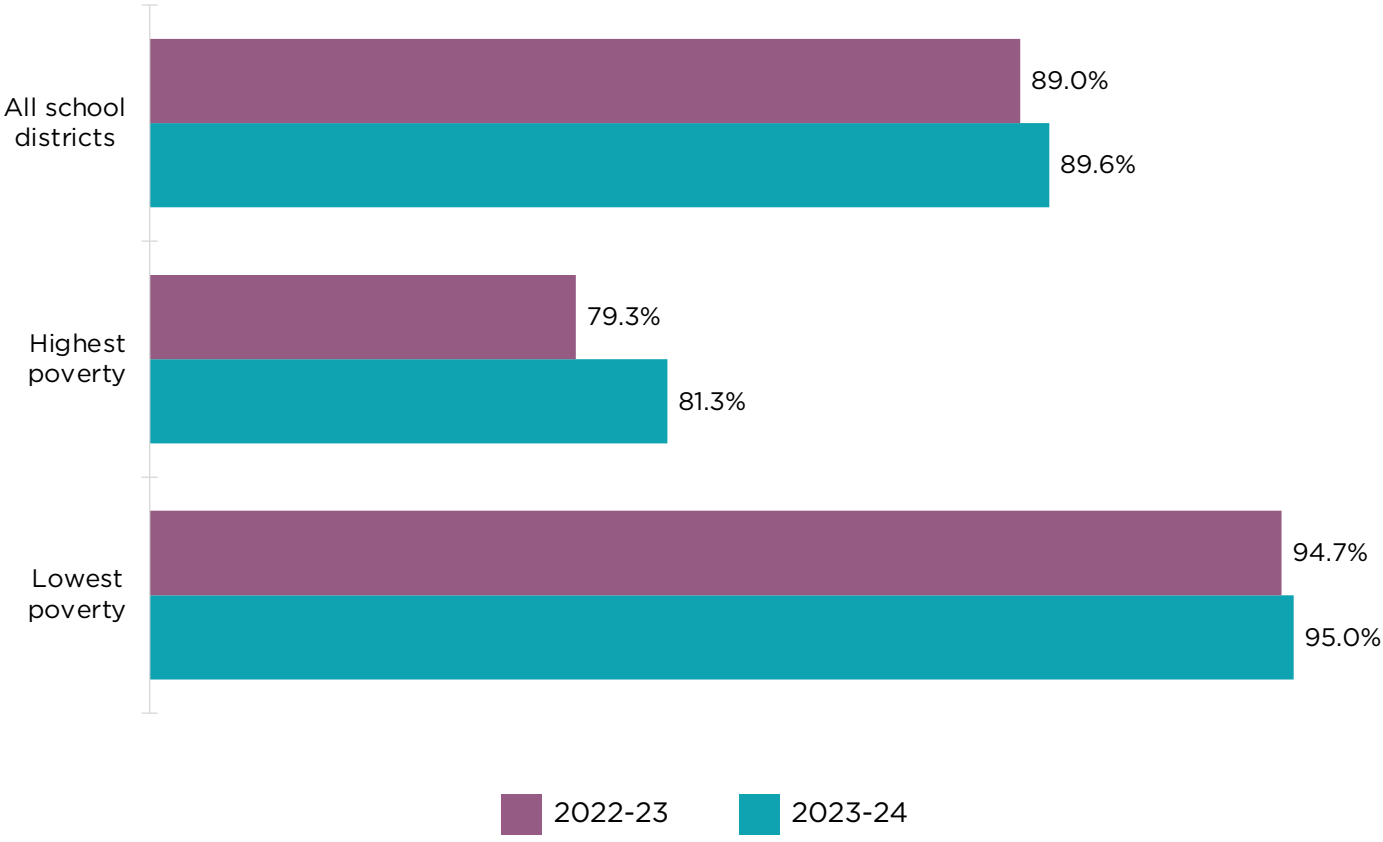
> **It's not necessarily that state and federal mandates make it difficult - rather we spend so much time on the mandates we just don't have the time to focus on other things.**
> **- Survey respondent**

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Graduation rates continue increasing

Graduation rates for school districts as a whole, and for high- and low-poverty districts, continue rising; however, rates at the highest-poverty school districts continue to be well behind those of the lowest-poverty districts.[10]

Four-year cohort graduation rates



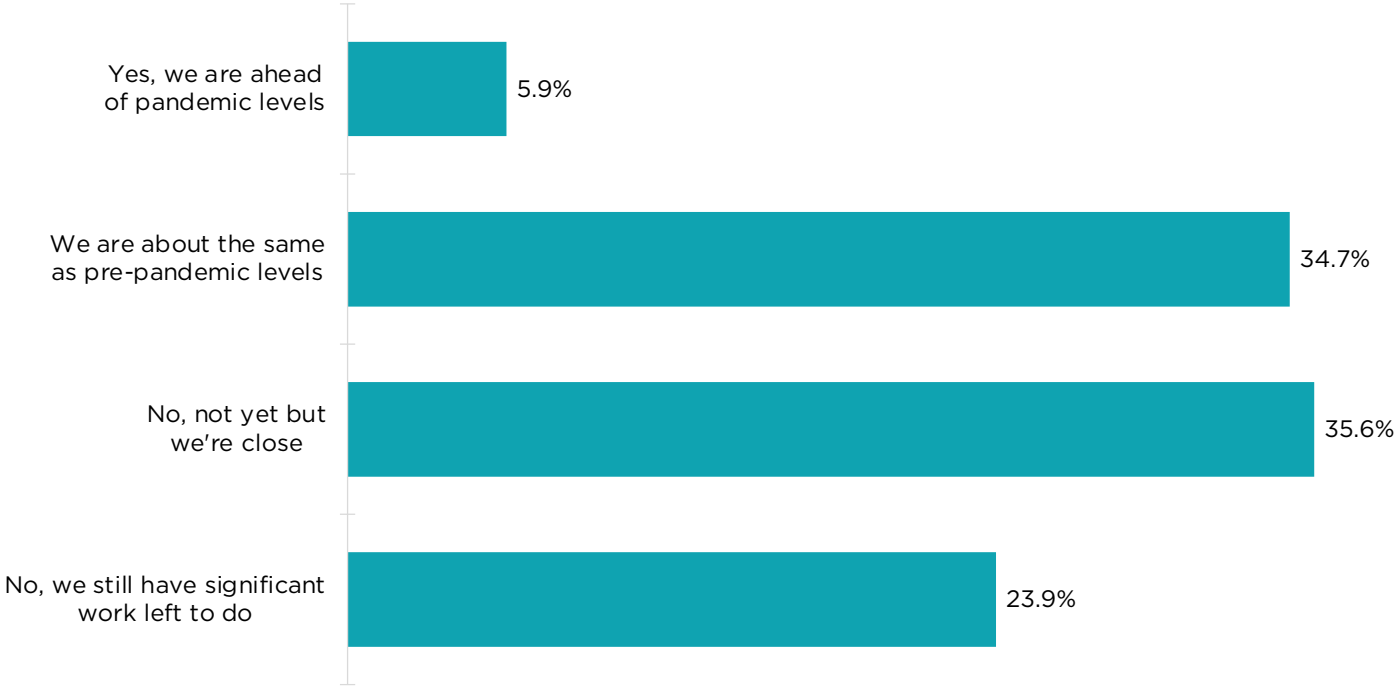
> **Academic performance is, without question, important, but there are other important components that speak to true readiness for life past high school. - Survey respondent**

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Slow progress overcoming pandemic's impact

Nearly 60% of survey respondents (59.7%) stated that their students had yet to recover from the missed learning opportunities that occurred due to the COVID-19 pandemic. However, that is nearly 6% lower than last year and more than 22% lower than 2024.

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



> **The cohorts who were in kindergarten and grade 1 during the pandemic have not recovered. - Survey respondent**

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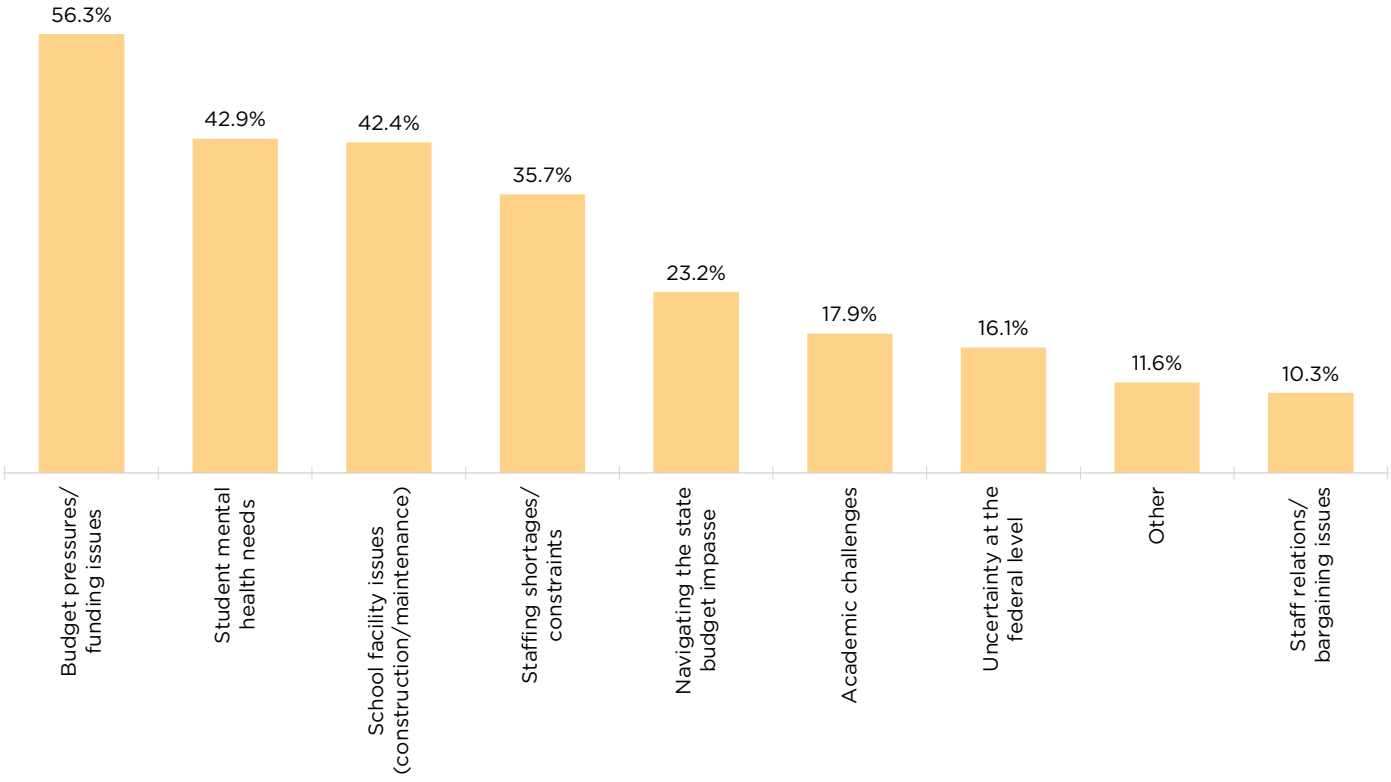
CHALLENGES

The current and future issues facing public schools

Budget pressures lead the year's biggest challenges

In a year with a five-month state budget impasse, it's not surprising that school leaders reported budget/funding issues as their biggest challenge. However, a host of other challenges were not far behind, including student mental health needs, school facility issues and staffing shortages/constraints.

Biggest challenges of the current year



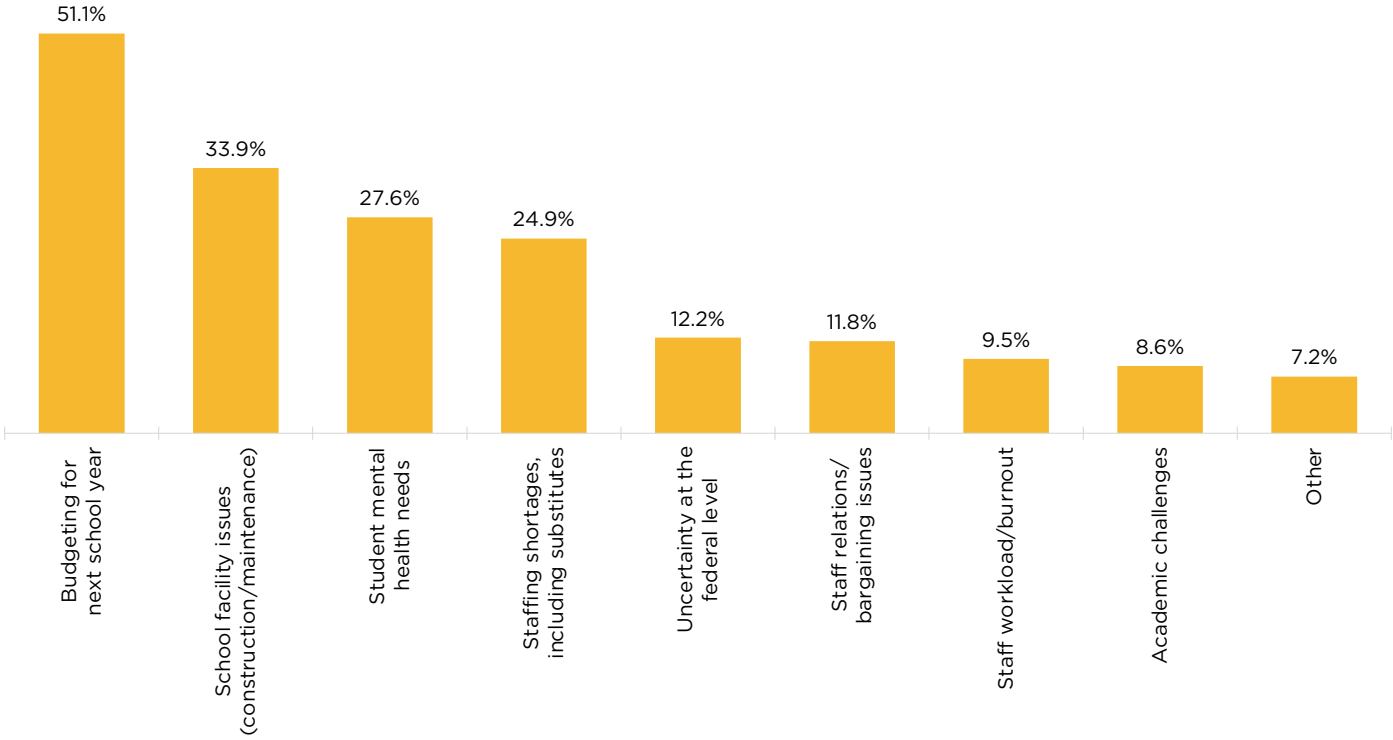
> **We continue to do more with less, which is pushing the system to its limits.**
> **- Survey respondent**

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Challenges likely to continue in 2026

School leaders don't expect much to change in 2026 when it comes to the challenges they will face. Budgeting for the future and school facility issues are expected to lead the way, while many districts expect to continue addressing student mental health issues for the foreseeable future.

Biggest challenges of the coming year



> **All of these are challenges, but staffing, budgeting, academic challenges and facilities needs will continue to be at the forefront of our decisions. - Survey respondent**

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What school districts had to say...

> We've reached a point where even the simplest decisions — like a weather delay — are met with suspicion rather than support. The trust between our schools and our communities is eroding. We need to refocus on what matters: the children.

> Unfunded mandates continue to pile up, adding to educators' already overloaded plates. Smaller districts, like ours, lack the personnel to support mandates and all other district expectations to maintain our high standards of educational excellence for our students.

> Districts like ours stand ready to do the work. What we need now is a funding structure that allows us to meet the moment.

> Special education costs continue to rise for many school districts. The number of students requiring substantial support from early intervention after enrolling in kindergarten is climbing considerably. If state and federal allocations for special education are not addressed very soon, districts like ours will have to make some very difficult decisions on potential budgetary cuts due to the limited money provided for special education services.

> The state of education in our district reflects both the resilience of our students and staff and the ongoing structural challenges facing small districts in Pennsylvania. We continue to work hard to provide high-quality instruction, but we are operating under a funding system that has never fully recognized our needs, which significantly undercuts our ability to plan, invest and grow. Despite these challenges, our staff continue to deliver strong outcomes, which show what's possible when a dedicated community supports its schools. But the commonwealth needs to fully commit to equitable, sustainable funding so small districts can keep pace with rising mandates, safety requirements, staffing shortages and student needs.

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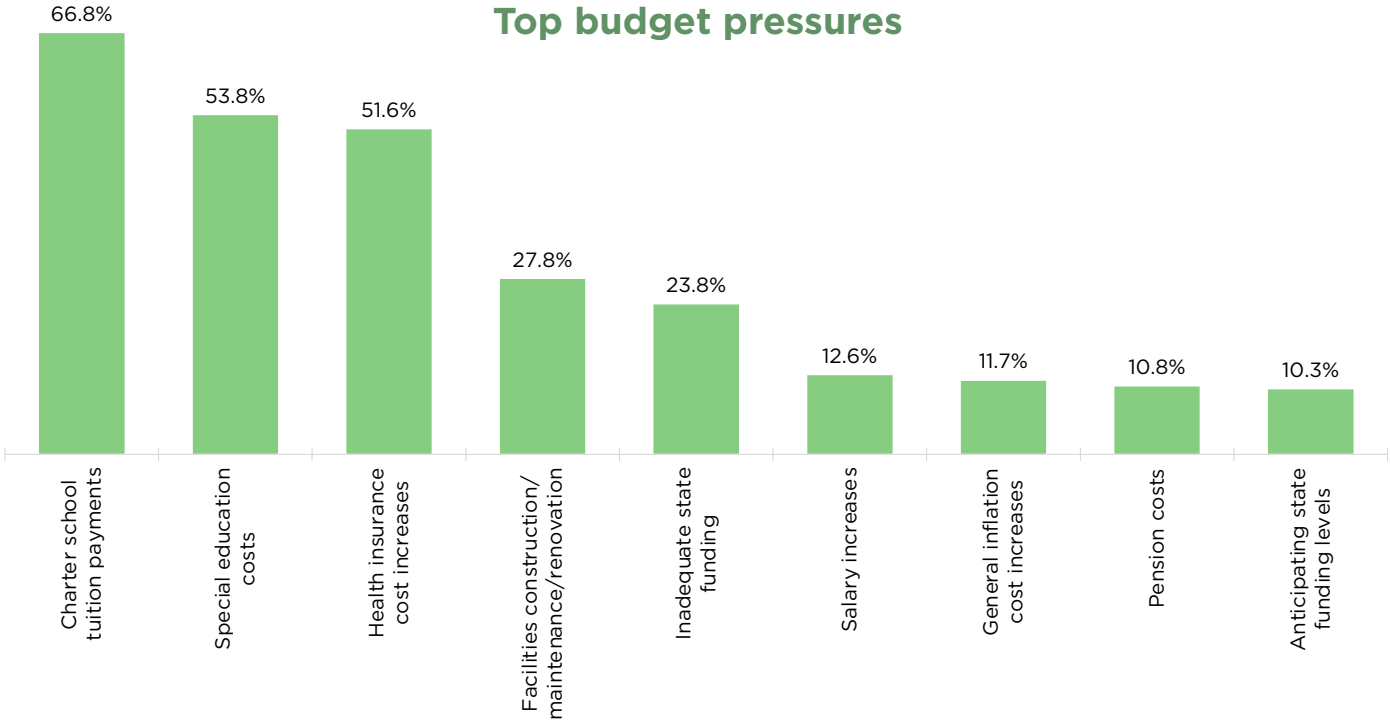
SCHOOL FINANCES

Revenues, expenses and fiscal challenges

Charter school tuition tops budget pressures again

Mandated expenses for charter school tuition and special education remain the most frequently cited budget pressures for school districts. Additionally, the share of districts identifying rising health insurance costs as a top budget concern has reached its highest point since this report began.

Top budget pressures



> **Pennsylvania's inability to produce an on-time budget and the uncertainty with federal education funding has made long-term planning impossible. - Survey respondent**

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Budget pressures force tough choices

When asked what actions their school districts have taken to balance their budget, 7 out of 10 districts reported raising property taxes while more than 6 out of 10 reported drawing from their fund balance.

Anticipated actions due to budget pressures

69.7%
Raising local property taxes

62.8%
Drawing from fund balance

46.8%
Reducing staffing/ Eliminating positions

44.5%
Postponed needed building renovations/ maintenance

22.5%
Postponed textbook/ curriculum updates

21.1%
Reducing programs/ services

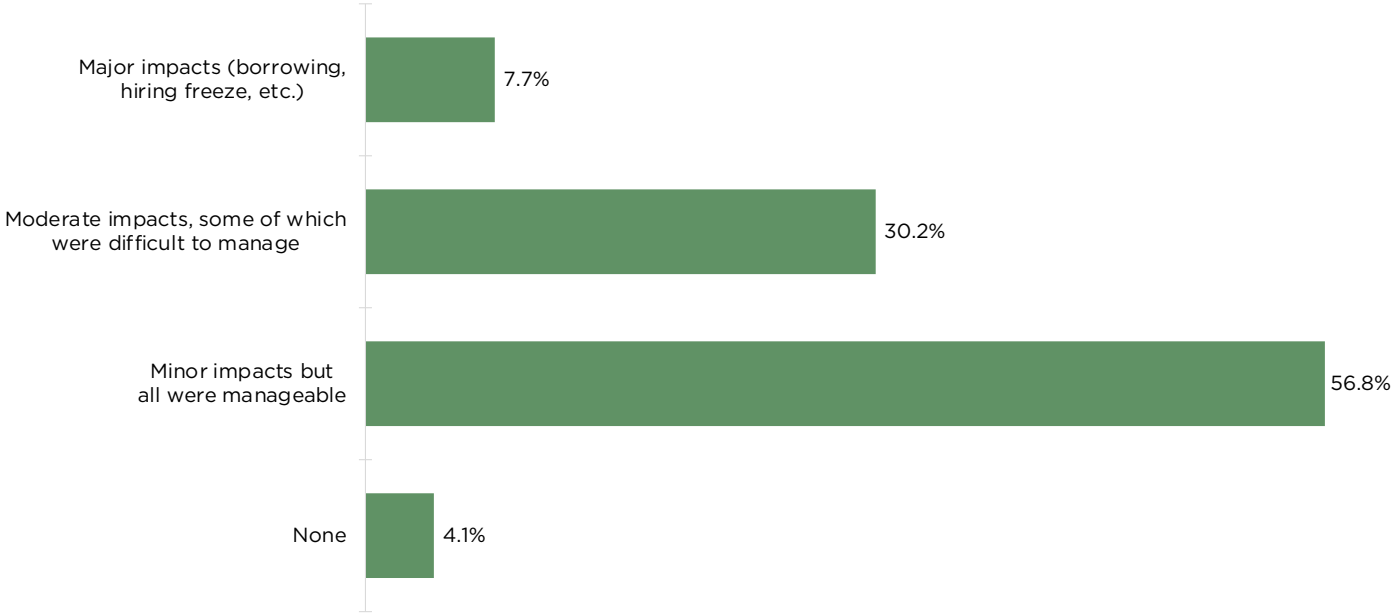
> **Without predictable, adequate funding, districts like ours are forced into impossible choices that ultimately limit educational opportunity. - Survey respondent**

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Budget impasse impacted most districts

Although the majority of school districts were able to navigate the 2025-26 state budget impasse with only minor impacts, nearly 4 in 10 characterized the impact as being difficult to manage. Nearly half of responding school districts indicated that they were forced to utilize reserves during the impasse, which resulted in the loss of interest income, and 11% reported being forced to borrow money to maintain operations.

How much of an impact did the state budget impasse have on your district?



ACTIONS TAKEN DUE TO BUDGET IMPASSE

59.5%
Utilizing reserves

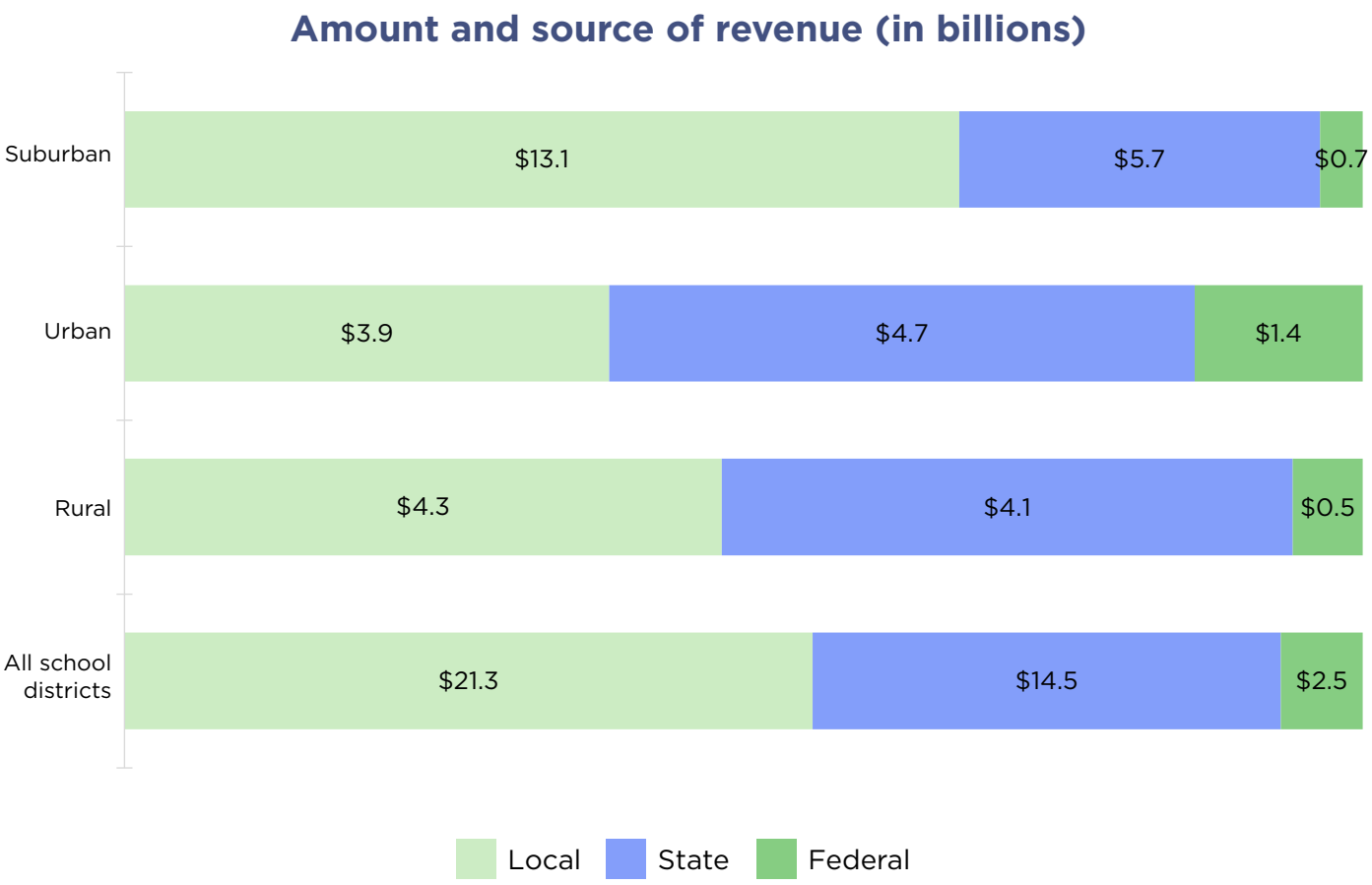
50.3%
Pausing all discretionary spending

11.0%
Borrowing

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Most school districts rely on local revenues

For a majority of school districts, especially those in suburban areas, the largest share of their revenue comes from local sources.[11] For suburban school districts, local revenues are 2.3 times that of state revenues.

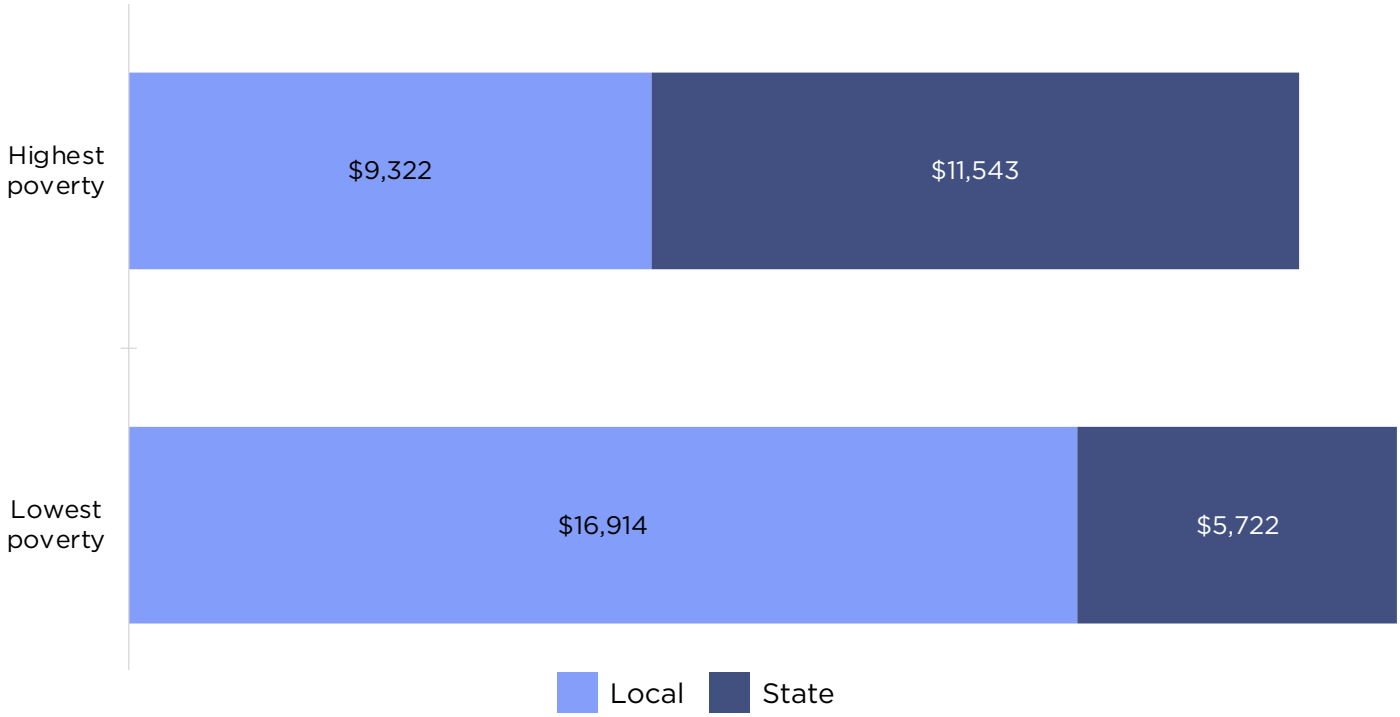


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Revenue differences more apparent when comparing by poverty levels

School districts with the lowest poverty levels rely heavily on local taxpayers to fund their schools, while those with the highest poverty levels, facing a limited ability to raise local revenue, must depend more substantially on state funding.[12]

State/Local per-student funding comparison

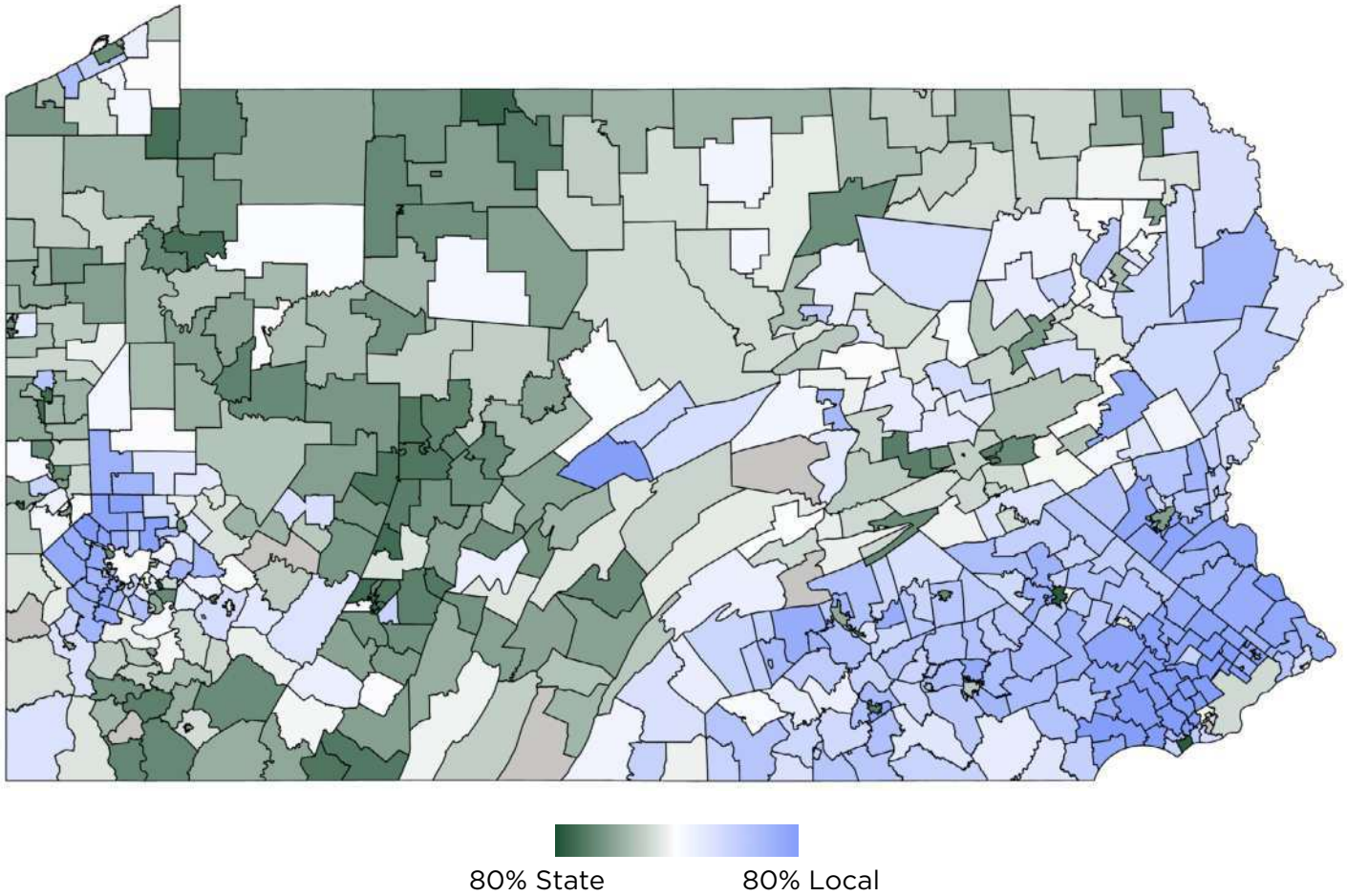


> **Districts with high poverty levels and lack of resources perform substantially different than wealthier districts. - Survey respondent**

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Revenue shares vary widely across Pennsylvania

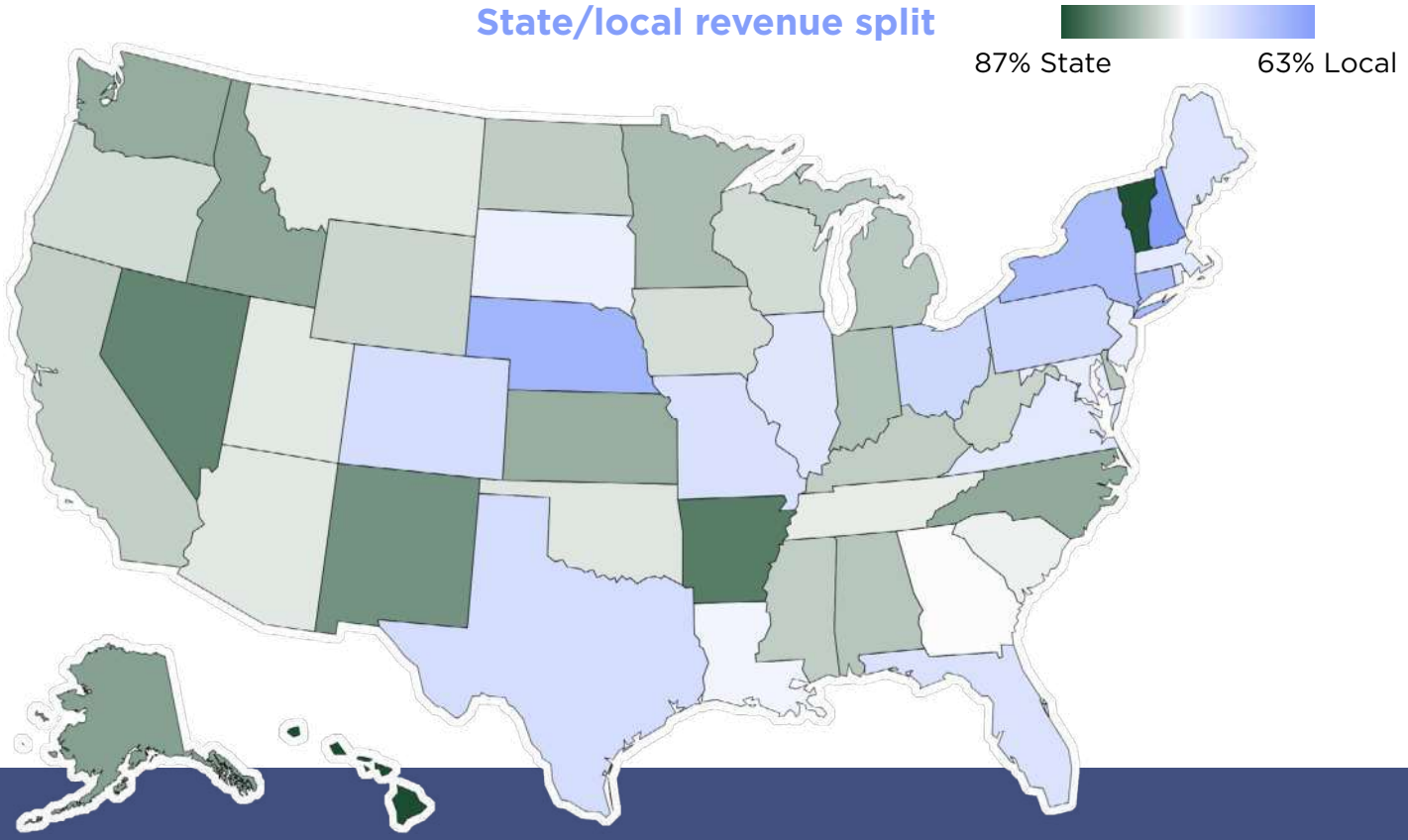
A closer examination of the state and local funding percentages for each school district highlights the strong reliance on local revenue in suburban districts, while showing that many rural and urban districts depend more heavily on state funding.[13]



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Pennsylvania among highest in local share of education funding

Nationally, only five other states rely more heavily on local revenues for public education funding than Pennsylvania.[14]



1 New Hampshire 63.5%

2 Nebraska 59.1%

3 Connecticut 56.7%

4 Texas 55.0%

5 Ohio 53.1%

6 Pennsylvania 52.4%

7 Florida 51.8%

8 Colorado 51.6%

9 Missouri 51.6%

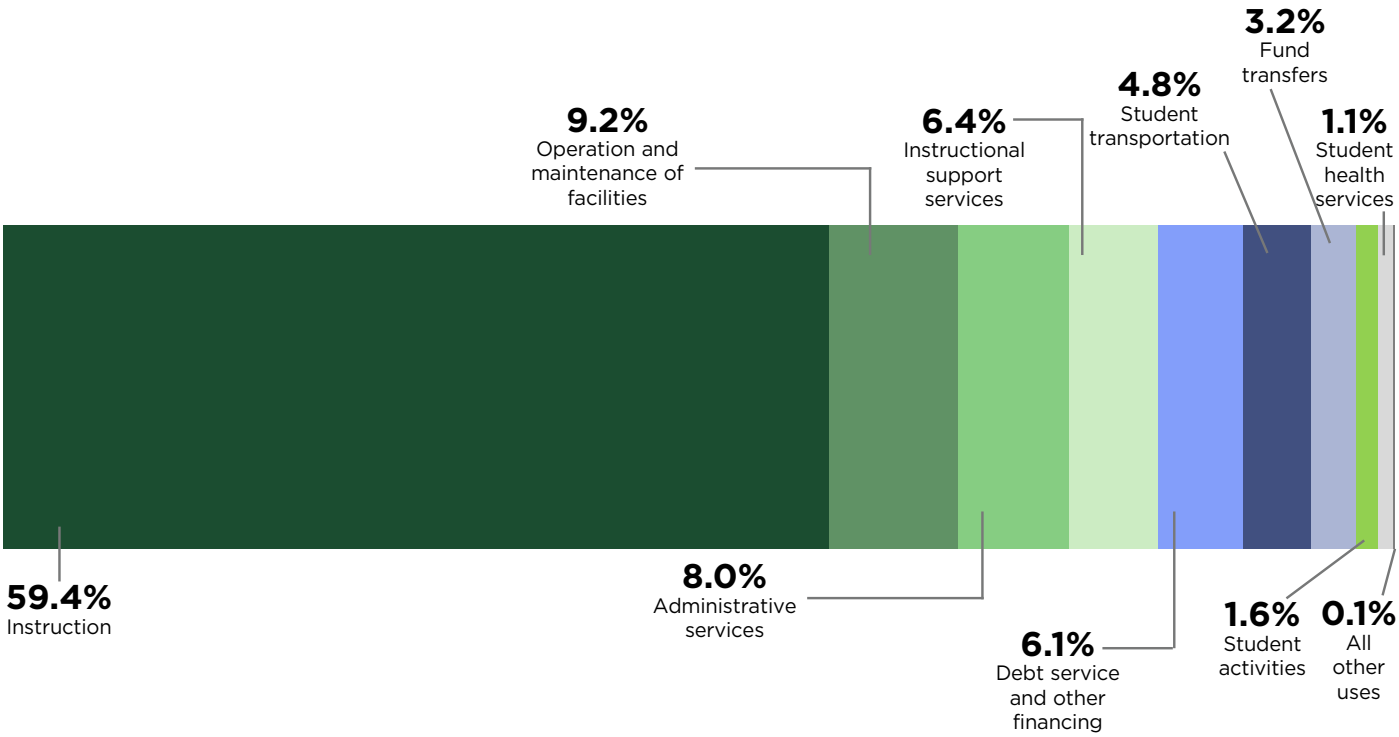
42.6% US Total

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Most school spending is on instruction

School districts spend nearly 60 cents of every dollar on instruction.[15] Another 7.5 cents of every dollar goes towards providing instructional support and health services to students.

2023-24 expenditure breakdown

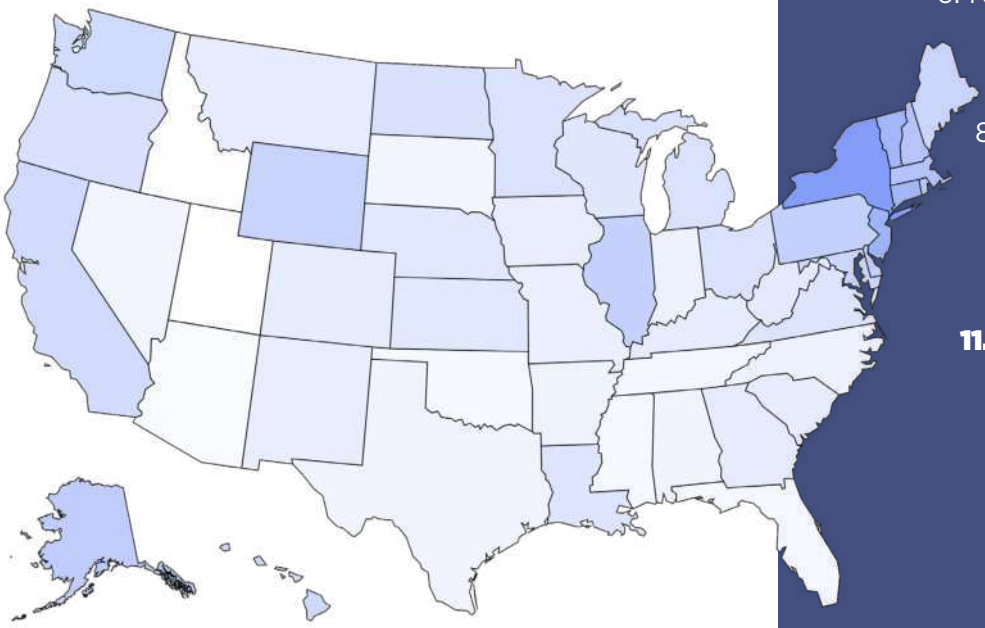


> **Due to persistent cost increases, we find ourselves constantly cutting instead of growing valuable programs, at the expense of the students and community we serve.**
> **- Survey respondent**

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Pensions push state spending higher nationally

Pennsylvania ranks 11th in the nation for current spending per student, investing $20,056.[16] Of that amount, $6,416, or 32%, goes toward employee benefits, including pensions. Only one other state[17] allocates a larger share of per-student spending to employee benefits.



Expenditures per student

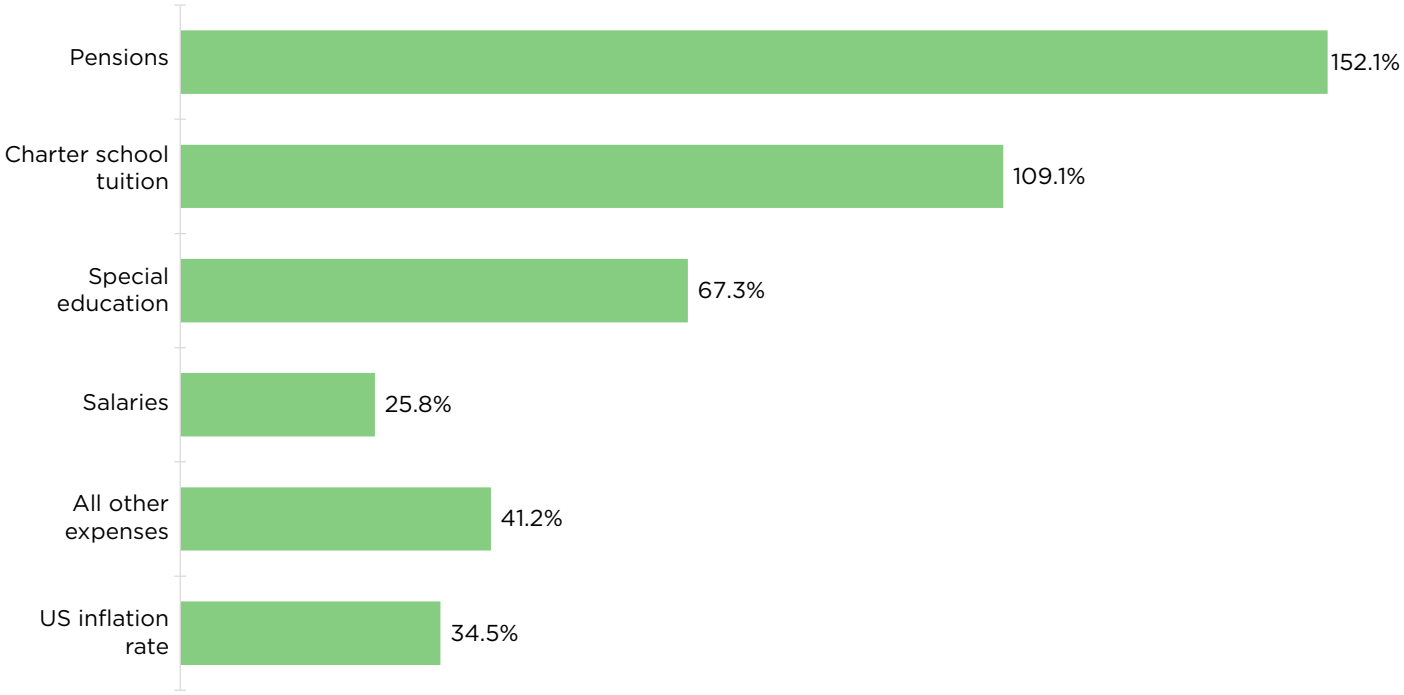
Rank/State	Expenditure/ Student
1. New York	$31,012
2. Vermont	$26,345
3. New Jersey	$26,280
4. Connecticut	$25,081
5. Massachusetts	$22,947
6. New Hampshire	$21,731
7. Delaware	$21,340
8. Rhode Island	$21,182
9. Alaska	$20,340
10. Illinois	$20,253
11. Pennsylvania	**$20,056**
US Total	$16,526

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School districts are controlling expenses

The growth in mandated expenses, particularly pension costs, charter school tuition payments and special education, over the last 10 years has outpaced the growth in all areas of school spending.[18]

Growth in expenses from 2013-14 to 2023-24



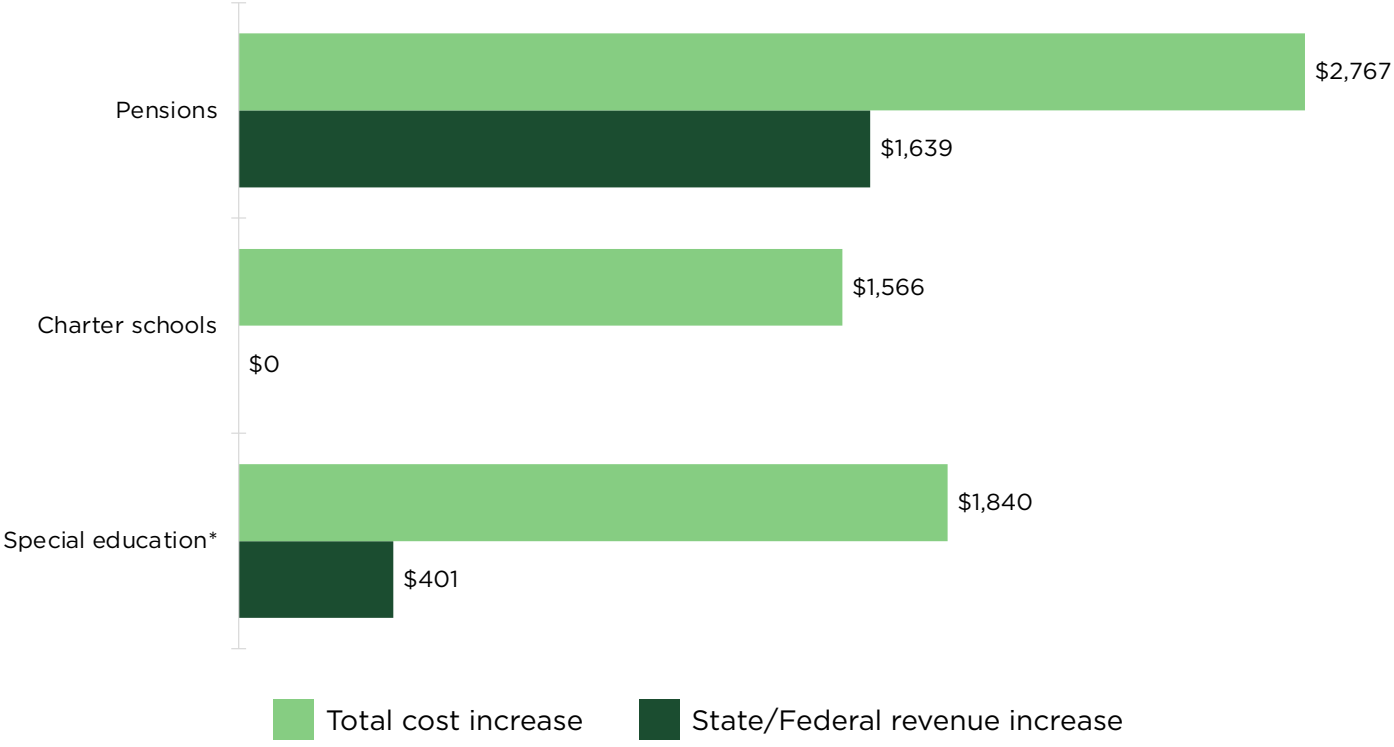
> **Our district has been extremely fiscally responsible. We have no cuts left that are meaningful. - Survey respondent**

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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.[19] Combined, those costs have increased by more than $6.1 billion, while state revenue intended to help pay those costs has only increased by $2.0 billion – leaving a "mandated cost gap" of more than $4.1 billion.

Mandated cost increases compared to state/federal revenue increases 2013-14 to 2023-24 (in millions)



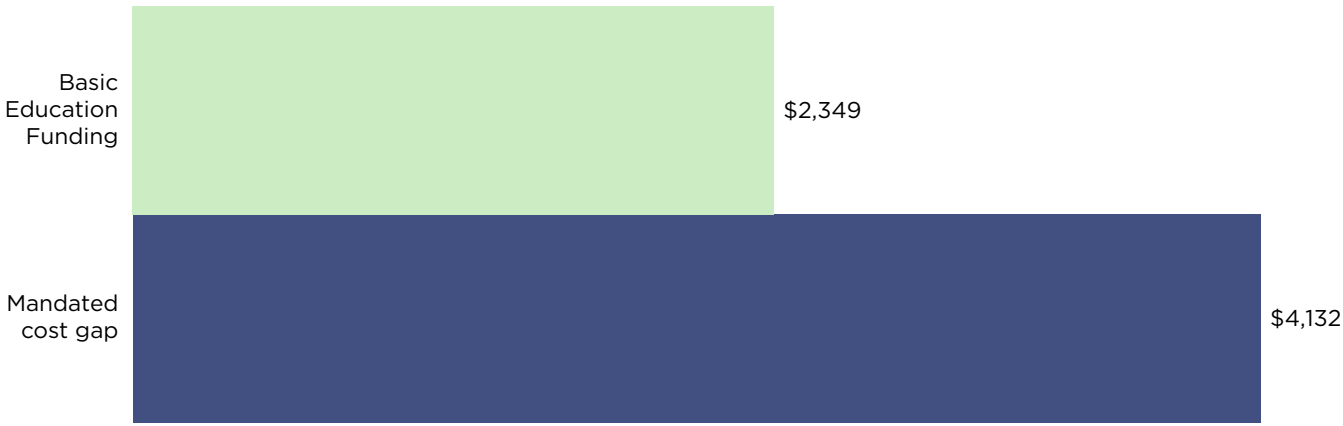
*Does not include pension and charter school costs attributed to special education.

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Mandated cost gap not closed by increases in Basic Education Funding

Although recent state budgets have provided significant increases to Basic Education Funding (BEF), those increases would only cover a little more than half of the mandated cost gap, leaving another $1.7 billion for school districts to pay for out of local funds or other budgetary changes.[20]

Mandated cost gap vs BEF increase 2013-14 to 2023-24 (in millions)



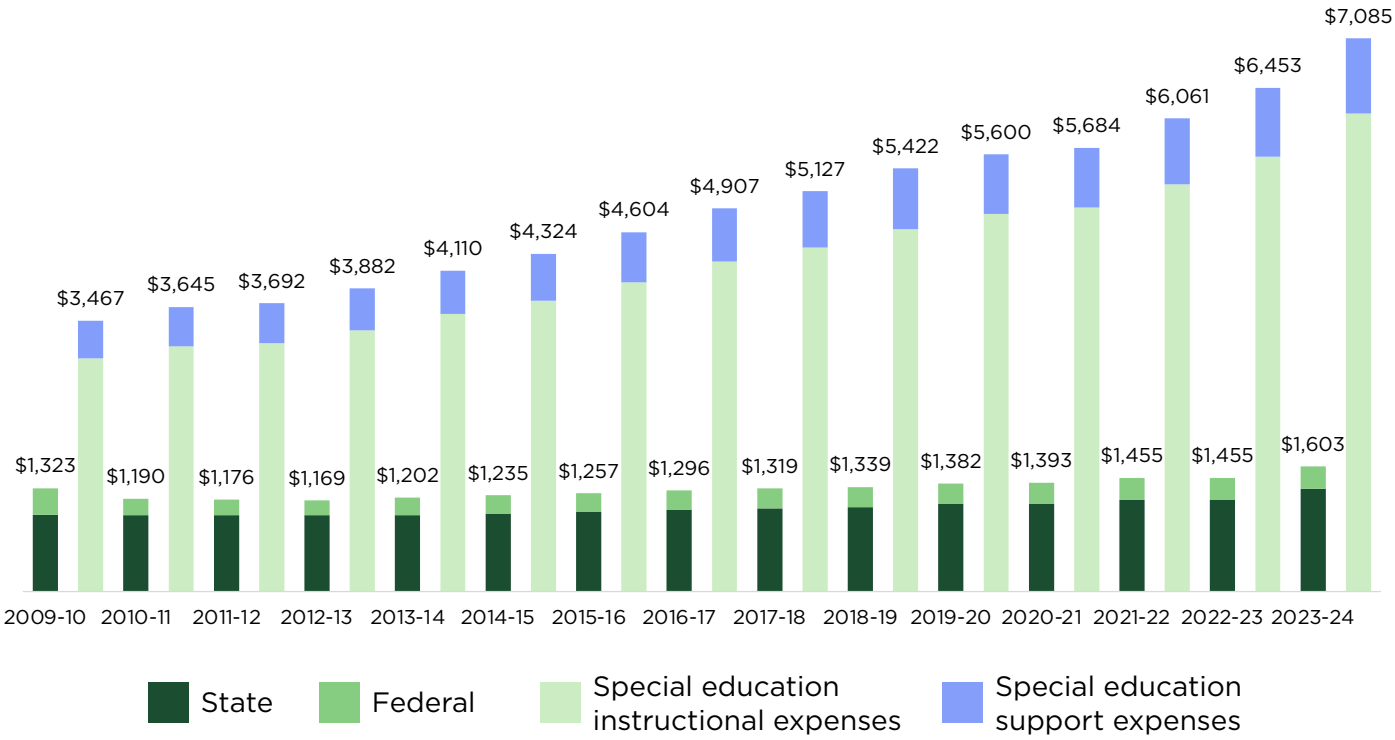
> **The lack of adequate funding remains a significant concern. As a rural district, our ability to mitigate skyrocketing costs for expenses such as charter school tuition payments, health care and special education programming through local taxes is severely limited. - Survey respondent**

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Special education expenses outpace revenues

Since the 2009-10 school year, special education expenses have increased 104% while state and federal special education funding has only increased 21% in that time.[21]

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



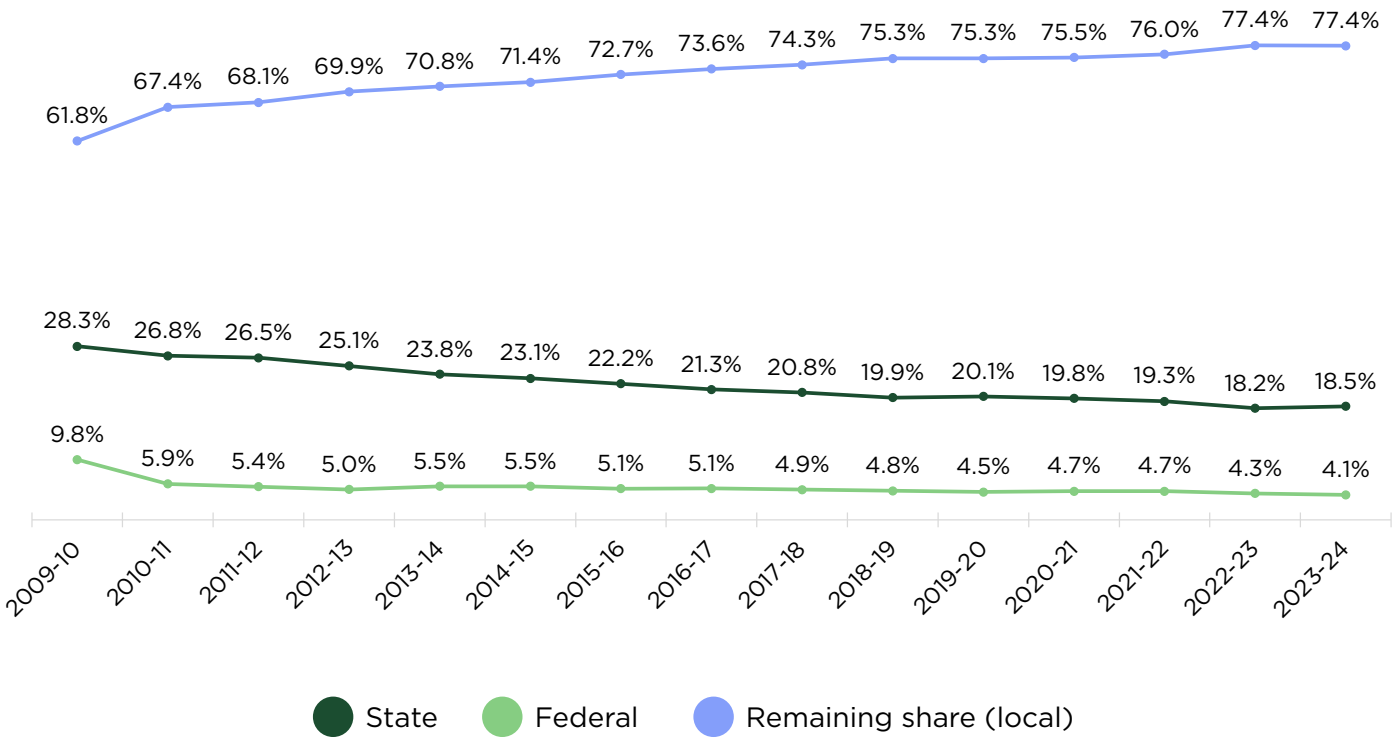
> **The special education ecosystem is placing increasing pressure on public school systems. Percentages of students eligible continue to rise, and costs are rising. This has created immense pressure on budgets and systems.**
> **- Survey respondent**

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State and federal shares of special education decreasing

As state and federal funding for special education has failed to keep pace with rising costs, the share of expenses covered by those sources has steadily declined. For most school districts, the gap is now filled almost entirely through local funding.[22]

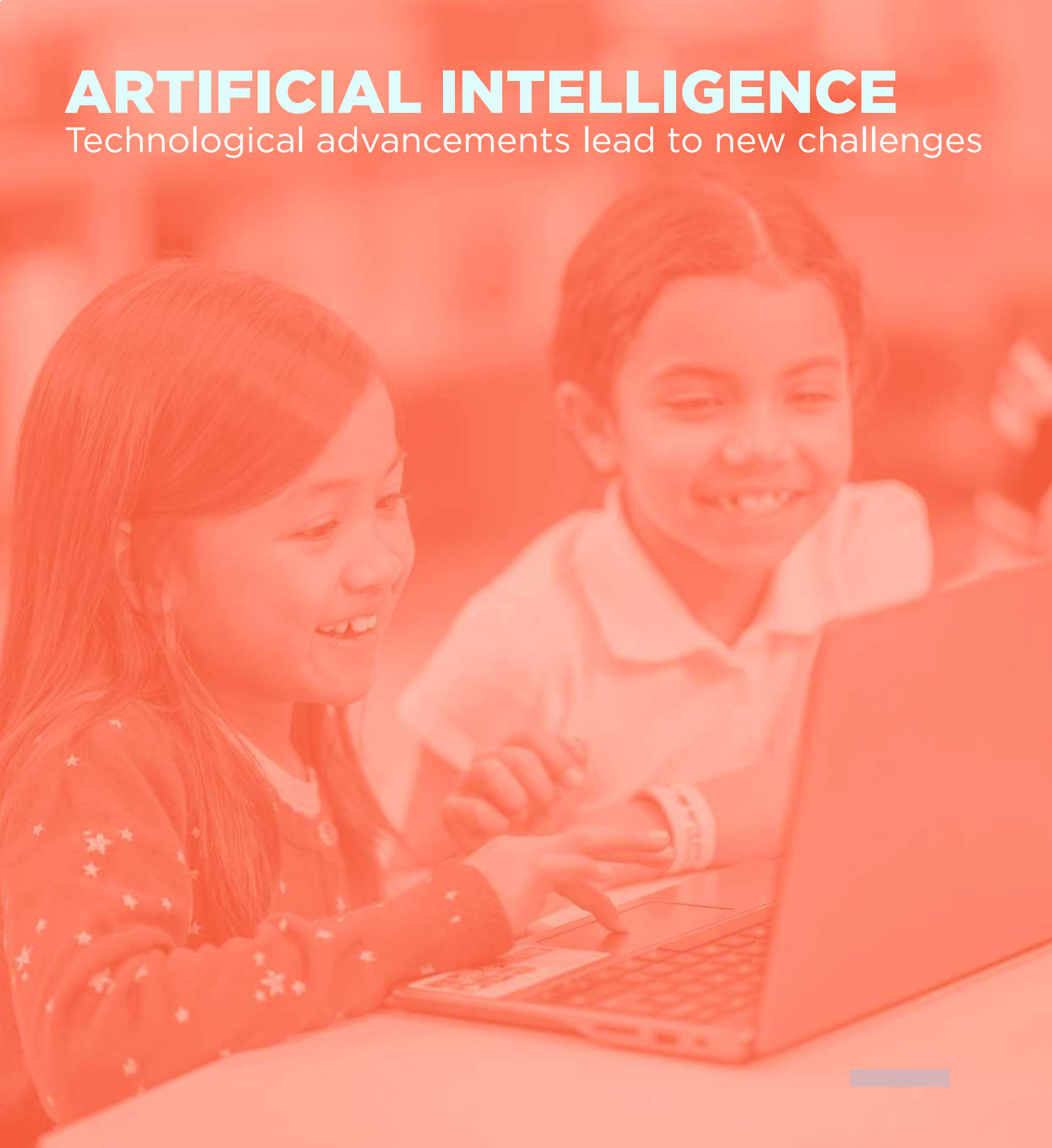
Percent of special education funding by source



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ARTIFICIAL INTELLIGENCE

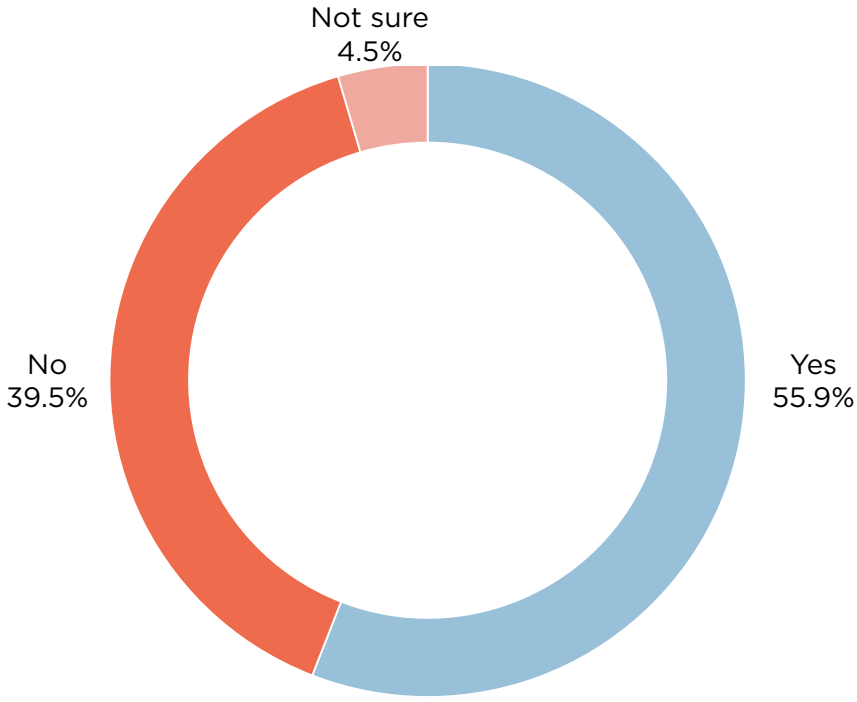
Technological advancements lead to new challenges



More districts adopting generative AI than not

Slightly more than half (55.9%) of respondents stated that students in their districts are utilizing generative AI as part of district-approved curriculum, programs and/or activities.

Are your students utilizing generative AI in school-sponsored classes, programs and/or activities?



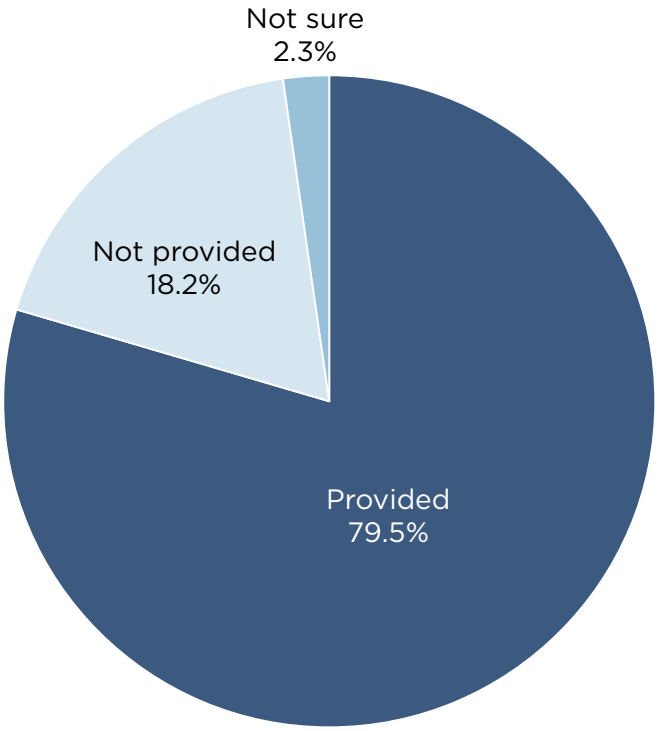
> **I do not see how any district can avoid AI.**
> **- Survey respondent**

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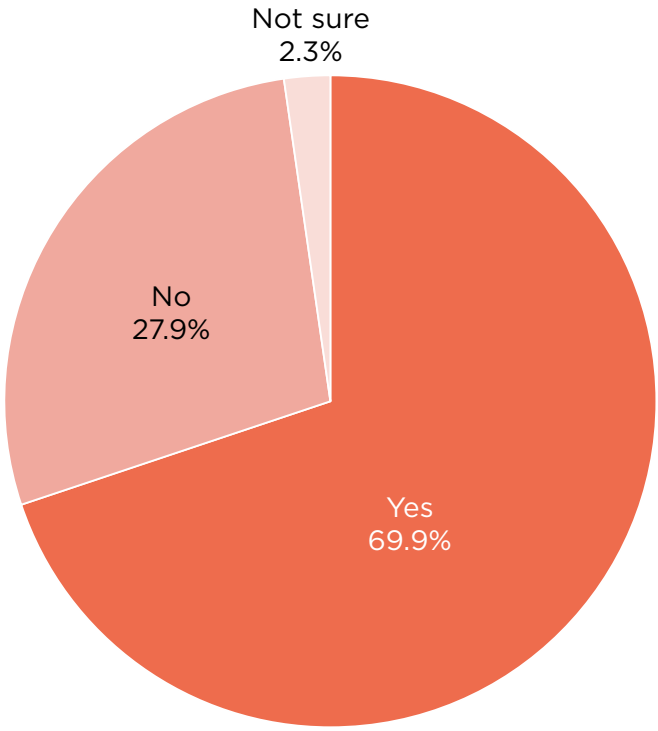
Most districts provide training on AI usage, but fewer have policies

Roughly 80% of school districts reported providing their staff and students training on the use of generative AI, however, only 70% of districts reported having a policy, procedure or other documentation outlining the appropriate use of generative AI by students.

Training on AI use



Policy/Procedure on AI use



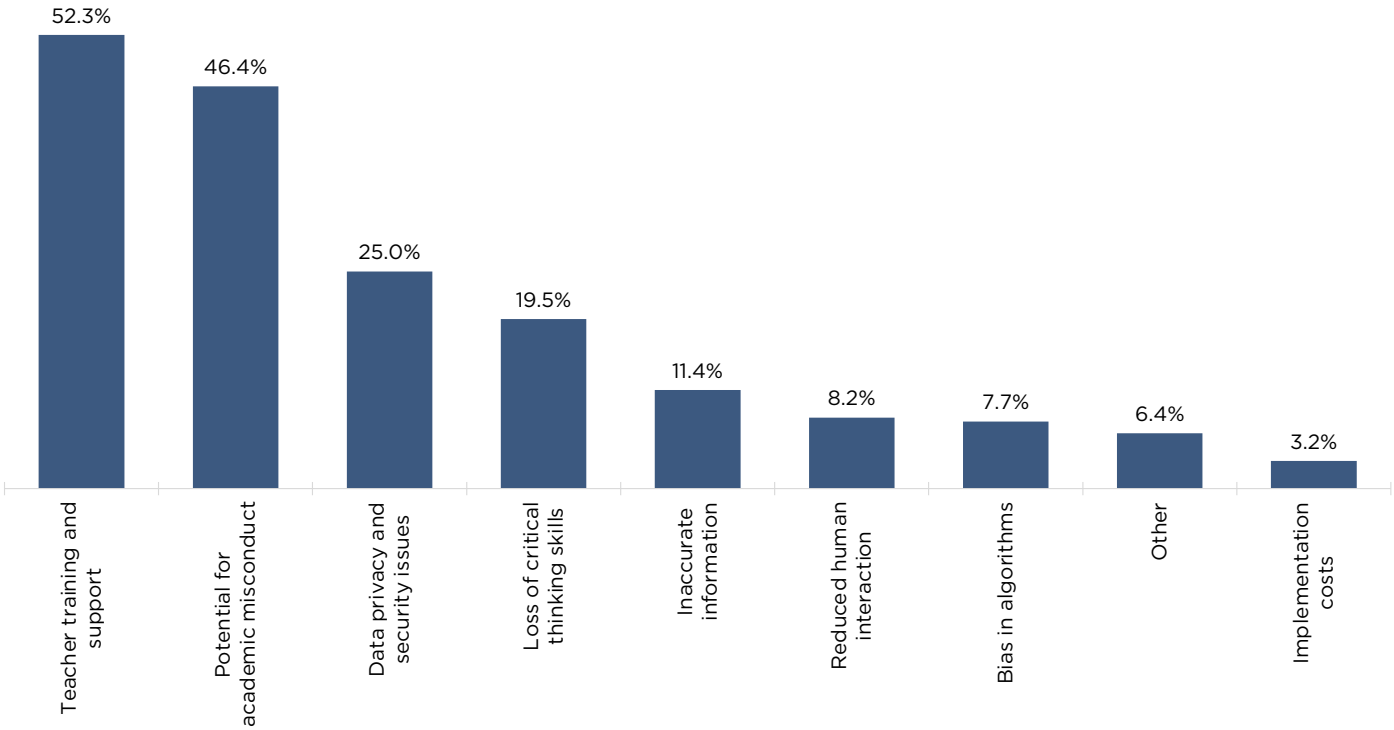
AI can greatly impact student achievement positively. We can differentiate instruction utilizing data as never before. It can be used responsibly. - Survey respondent

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Integrating AI into schools comes with challenges

Ensuring that teachers have the training and support they need was the biggest reported challenge when integrating AI into their classrooms. Nearly half of respondents also expressed concerns about the potential for academic misconduct related to the use of generative AI.

Biggest challenges integrating AI into district schools



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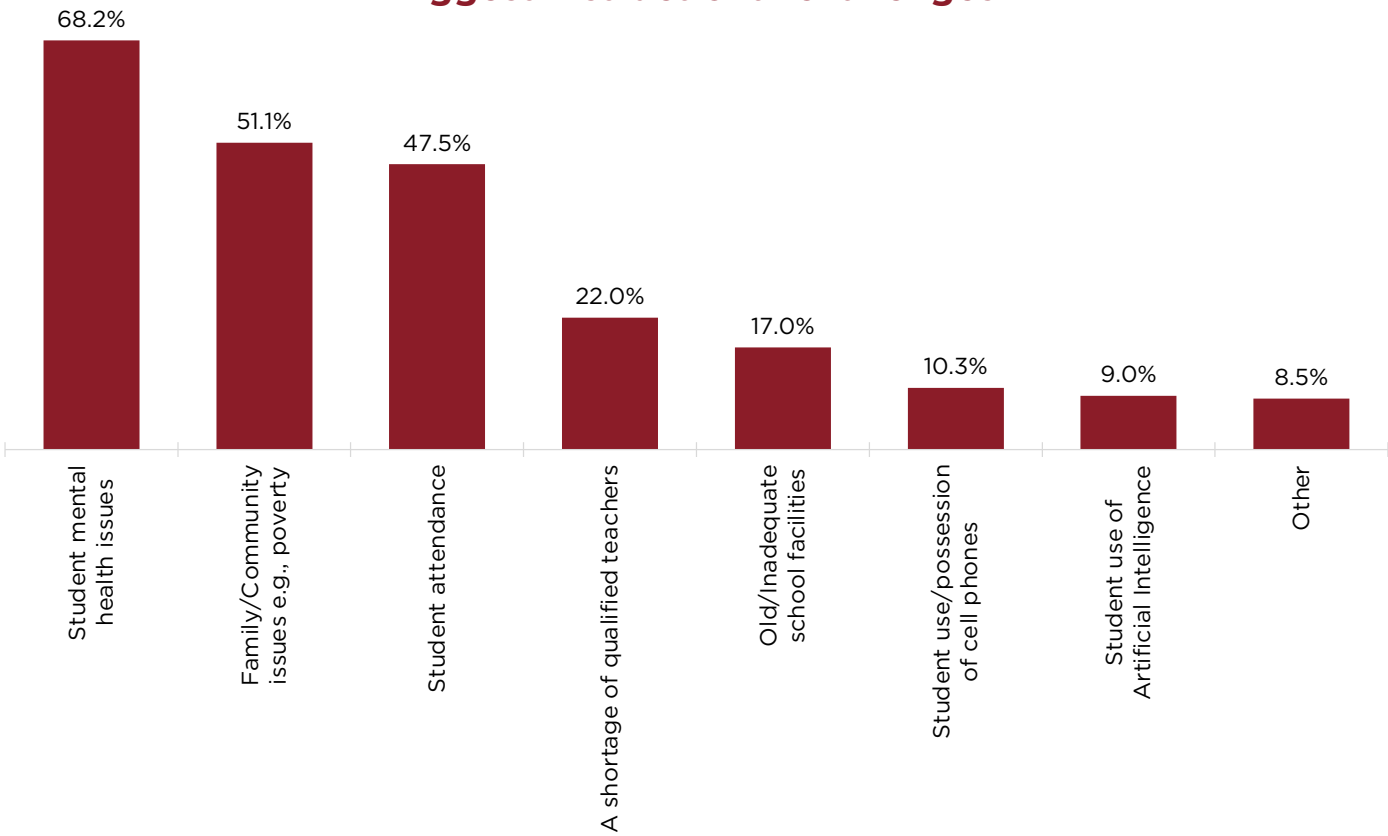
STUDENT MENTAL HEALTH

The scope and impact of student mental health needs

Mental health issues continue as top instructional challenge

More than two-thirds of respondents (68.2%) identified student mental health concerns as an instructional challenge, marking the fifth consecutive year that this issue topped the list. While still the most frequently cited challenge, this reflects an almost 18% decline compared to the 2022 survey. Additionally, about half of respondents pointed to family and community factors (such as poverty) and student attendance problems as significant barriers to learning.

Biggest instructional challenges



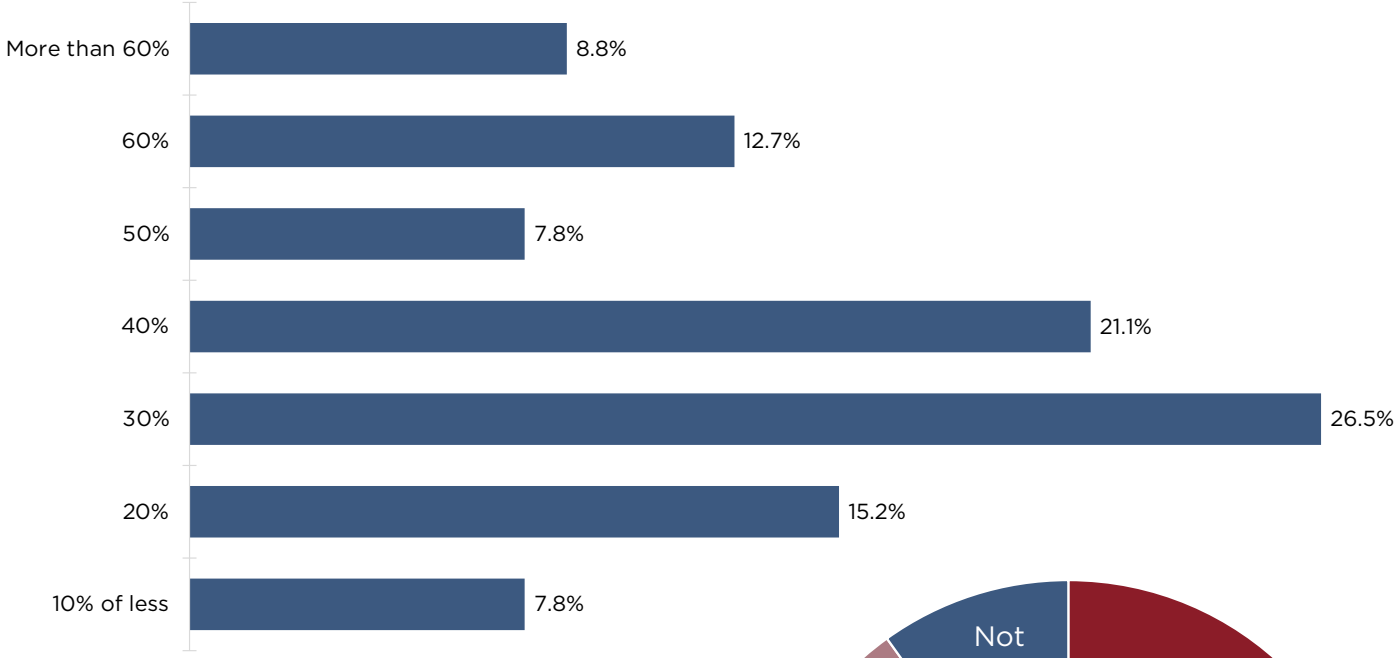
> **We are asked to do more and more beyond teaching. - Survey respondent**

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Student mental health issues are common

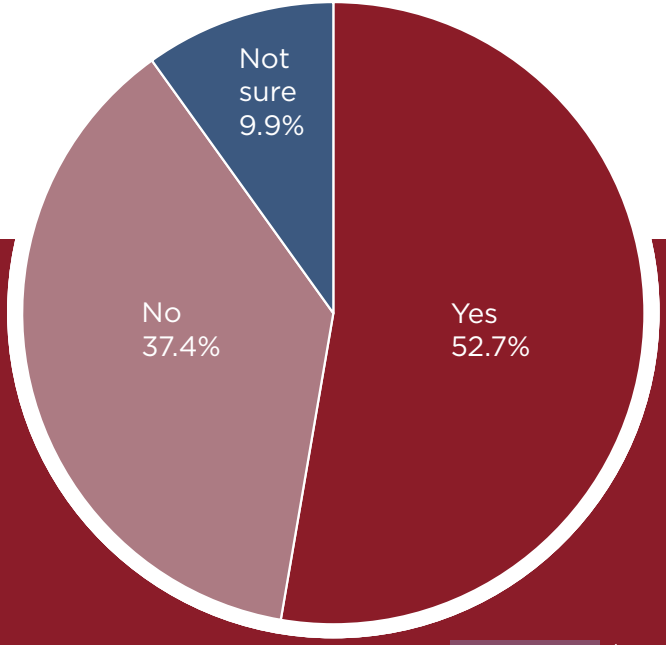
School leaders reported that, on average, nearly 4 out of 10 of their students (38.5%) have some degree of mental health need.

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.

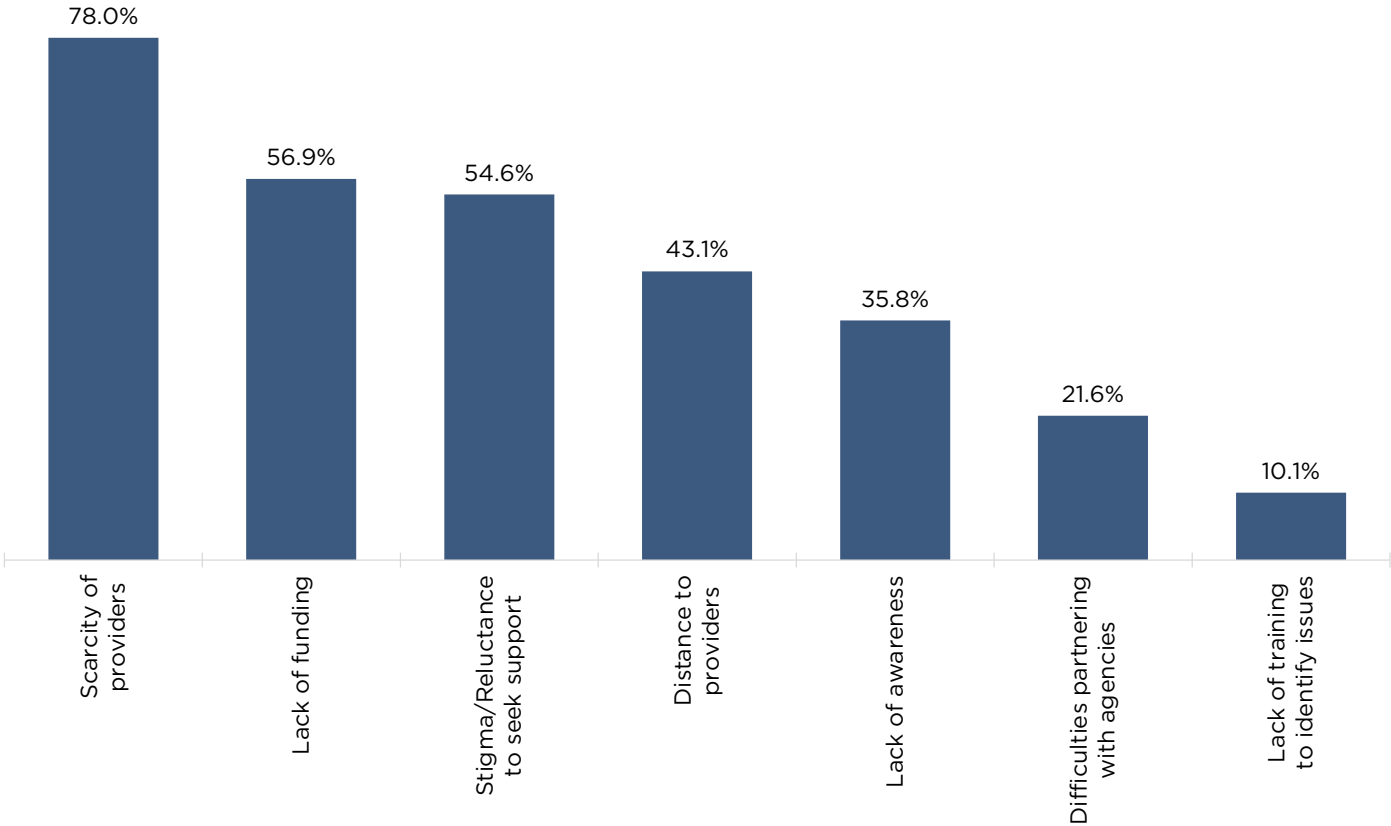


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Numerous challenges faced in connecting students to mental health services

Nearly 80% of survey respondents report challenges related to the scarcity of mental health care providers in getting students the mental health services they need, clearly illustrating a shortage of qualified mental health care providers.

Biggest challenges connecting students with mental health services



> **The needs are great and the resources are minimal.**
> **- Survey respondent**

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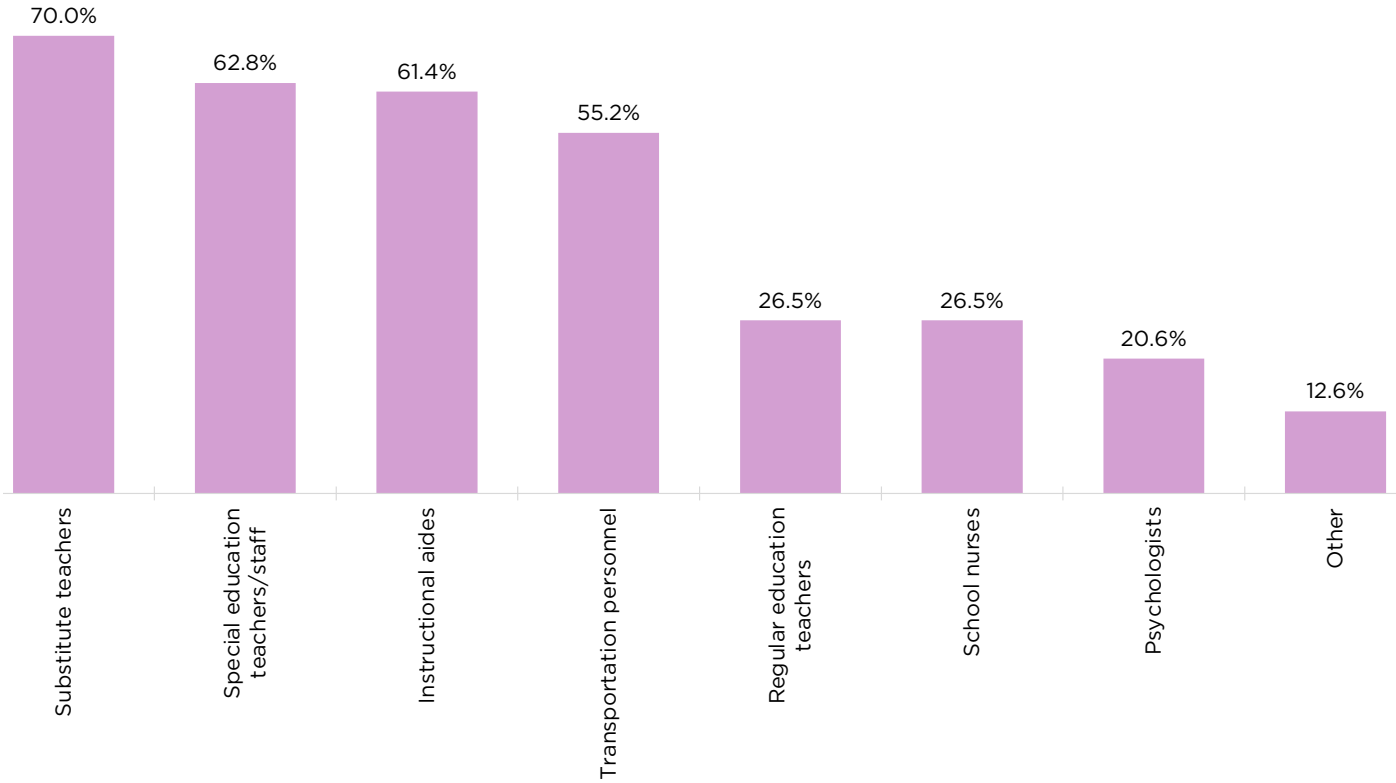
SCHOOL STAFFING

The staffing needs and impacts on our schools

Staffing shortages continue to be widespread

School leaders continue to report shortages of professionals across nearly all areas of education, both within classrooms and in support roles. While substitute teachers remain the most frequently cited staffing need, the share of respondents reporting shortages in this area has steadily decreased since 2023.

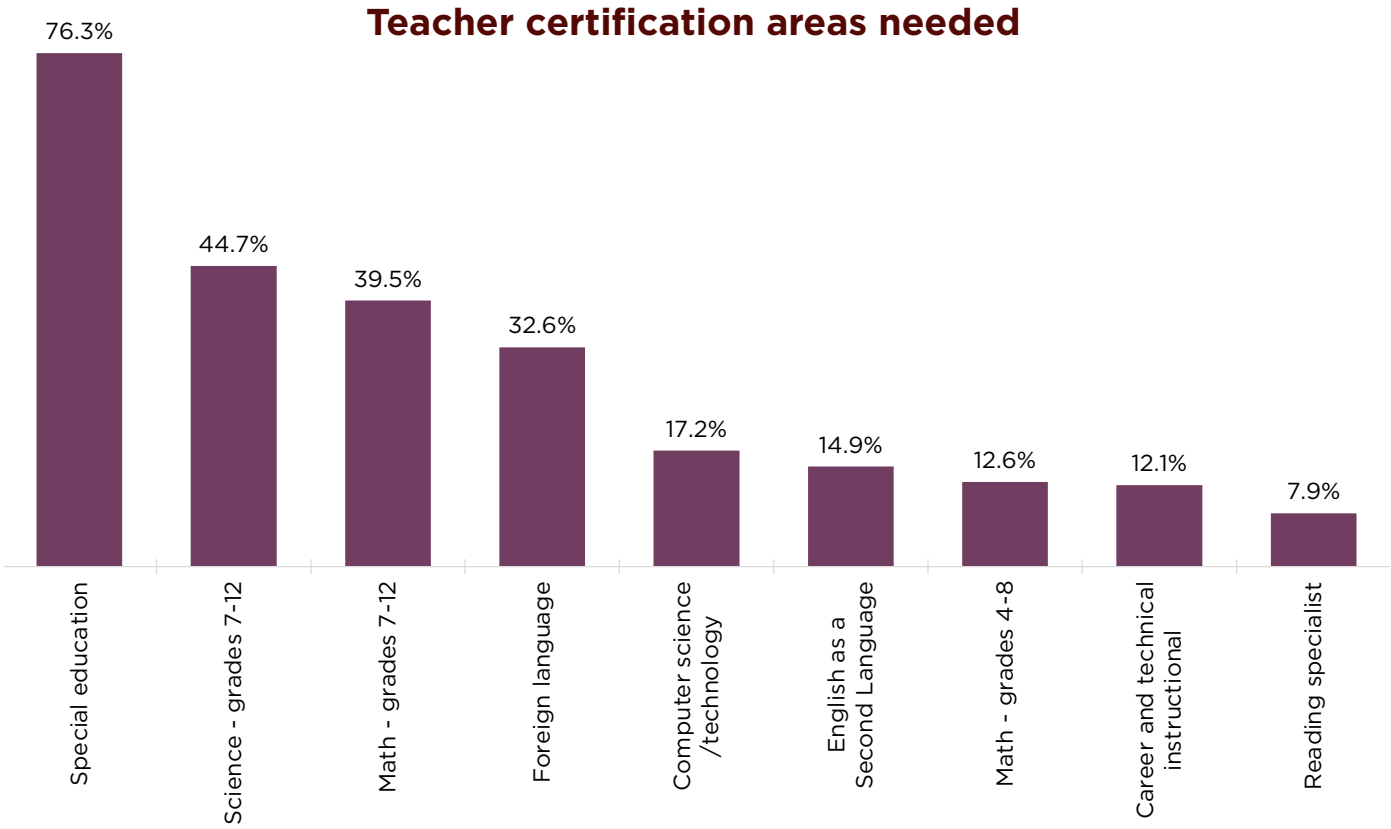
Staffing areas in which districts are experiencing a shortage



> **Public school employees are feeling the burnout since the COVID pandemic. - Survey respondent**

Greatest need for special education teachers

More than half of the 1,600 classroom teacher vacancies in school districts reported at the start of the 2025-26 school year were in areas related to special education.[23] Although the need for special education teachers outpaces all other areas, secondary-level science and math teachers are also in high demand.



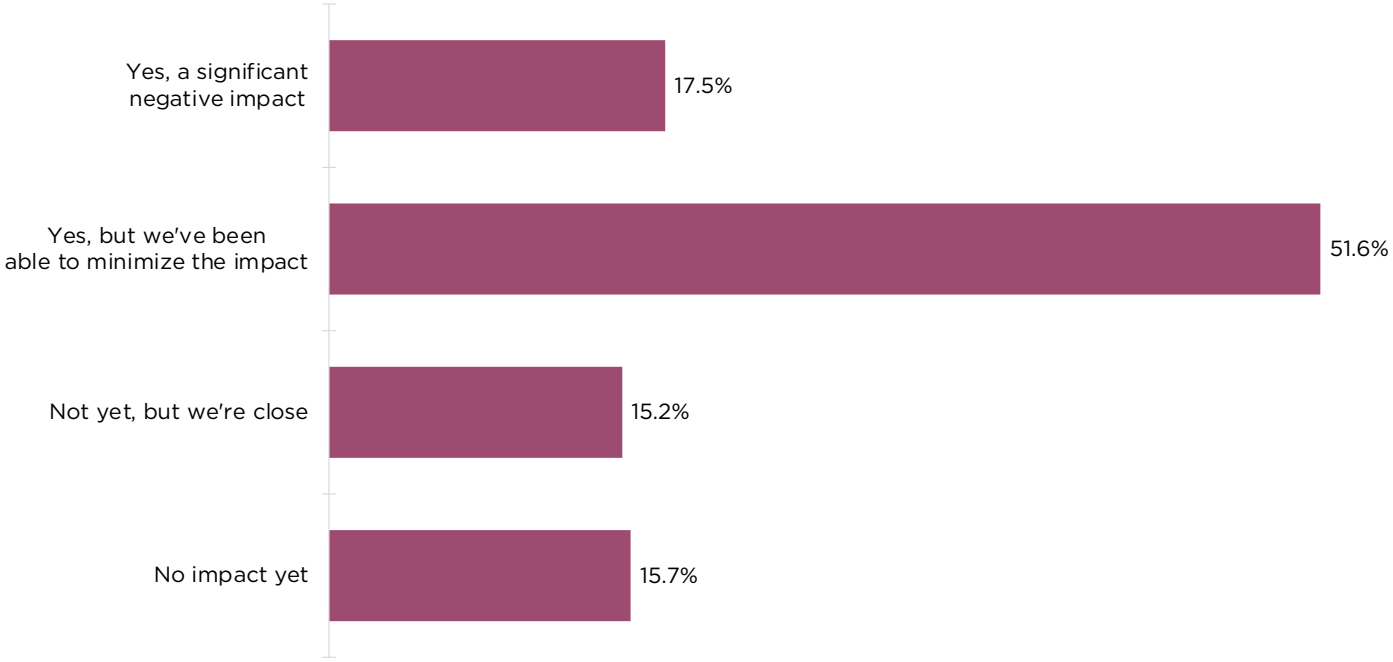
> **A focus on increasing the number of applicants only addresses part of the challenge. The larger issue is attracting and preparing candidates who are ready for the demands of the profession and likely to stay in the field. - Survey respondent**

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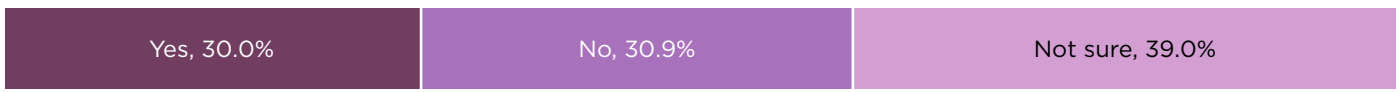
Impact of staffing shortages and steps taken to address them

For a majority of school districts, the impact of the teacher shortage on educational programs has been mitigatable up to this point. However, many districts reported seeing a positive impact on finding and hiring more teachers through the policy changes that have been made over the last several years.

Has the teacher shortage impacted your educational program?



Have the policy changes made over the last several years helped in finding and hiring more teachers?

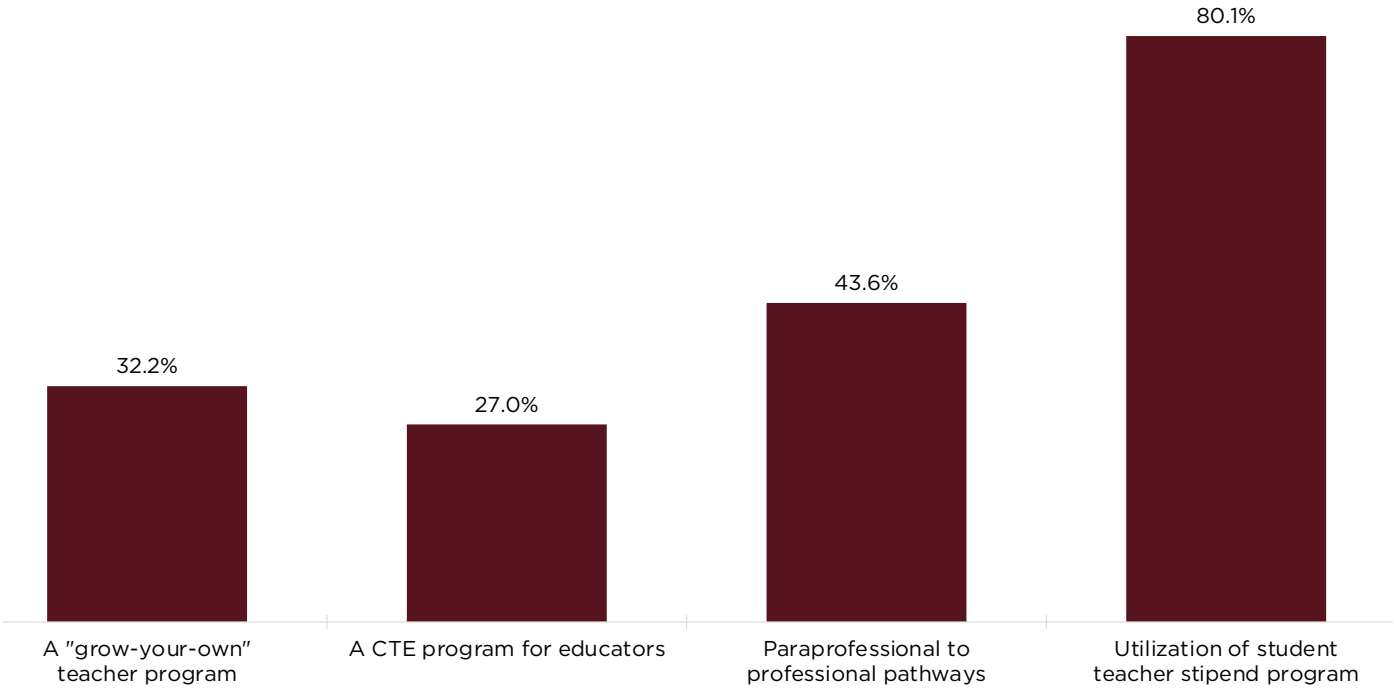


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Building interest in the teaching profession

Many school districts are acting locally to grow interest in the teaching profession either among their current students, staff or both. The most common methods are participating in the state's student teacher stipend program and programs to help current paraprofessionals obtain a teaching certificate.

Programs used to attract/develop more teachers



There has definitely been an increase in applications for open positions, but the quality in applicants hasn't yet returned to what it was 10+ years ago. - Survey respondent

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ENDNOTES

[1] Response rate is based on the number of survey invitations sent. Survey invitations were emailed on December 1, 2025, to 495 superintendents. When the survey was closed on January 9, 2026, 230 responses were received for a response rate of 46.5%. 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.

[2] 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/d24/tables/dt24_203.20.asp.

[3] 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.

[4] Enrollments by race/ethnicity as reported by PDE for 2014-15 and 2024-25, excluding Native American and Native Hawaiian/Pacific Islander. Available: https://www.pa.gov/agencies/education/data-and-reporting/enrollment#accordion-cb5f3bee47-item-9b3fcf9ab9.

[5] Data at a Glance: State Report 2024-25. Available: https://penndata.hbg.psu.edu/penndata/documents/BSEReports/Data%20Preview/2024-2025/Speced_Quick_Report_PA_Final_2024-2025.pdf.

[6] Total statewide English learner counts divided by total public school enrollments. Available: https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html.

[7] To establish highest- and lowest-poverty school districts, all school districts were ranked and then divided into quartiles based on acute poverty rates from the Basic Education Funding Formula for the 2025-26 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.

[8] 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.

[9] 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

[10] Four-year cohort graduation rates available: https://www.pa.gov/agencies/education/data-and-reporting/high-school-graduation.html.

[11] 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. 2023-24 Annual Financial Reports for revenues available: https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html.

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[12] Looking only at state and local sources of funding per ADM.

[13] Excludes other revenue.

[14] 2023 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 5. Available: https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html.

[15] 2023-24 Annual Financial Reports for expenditure detail by function. Available: https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html.

[16] Map based on U.S. Census Bureau's definition of current operation. 2023 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 8 and Appendix A. Available: https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html.

[17] Michigan (35.7%).

[18] 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. 2013-14 and 2023-24 Annual Financial Reports available: https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/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 2013 and June 2024. Consumer Price Index data available: https://www.bls.gov/data/.

[19] 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. 2013-14 and 2023-24 Annual Financial Reports available: https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/financial-data/summary-of-annual-financial-report-data/afr-data-detailed.html.

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

[21] 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).

[22] 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.

[23] Full-time and part-time vacant classroom teaching positions at the start of the 2025-26 school year reported in October. 2025-26 Professional vacancies Q1 available: https://www.pa.gov/agencies/education/data-and-reporting/school-staff/professional-and-support-personnel#accordion-2b4cc9f3fe-item-3adb7e1f63.

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