2022 PENNSYLVANIA



State of Education

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The State of Education report is developed by the Pennsylvania School Boards Association (PSBA) in partnership with the Pennsylvania Association of School Administrators (PASA).

PSBA
Pennsylvania School Boards Association

PASA
Pennsylvania Association of School Administrators
Proud Leadership for Pennsylvania Schools

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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[1] of chief school administrators (CSAs) from school districts (SDs); second, a survey of Pennsylvania parents with children in a K-12 school;[2] and third, the compilation and analysis of publicly available data from sources such as the Pennsylvania Department of Education (PDE) and National Center for Education Statistics.

2022 State of Education Survey

275
SCHOOL DISTRICTS



The key indicators used in the report are student performance,[3] the challenges facing public schools and school finances. Each annual report also includes at least one timely issue facing Pennsylvania's public schools. For 2022, the timely issue examined is parental perception of public education programs.

Some key findings from this year's report include:

Biggest Challenge



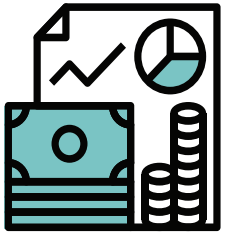
Three-quarters (75%) of school districts anticipate staffing shortages to be their biggest challenge in 2022.

Staffing Shortages



99% of school districts reported experiencing a shortage of substitute teachers while roughly 80% of districts also reported shortages in instructional aides, and drivers.

Budget Pressure



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

Parental Satisfaction



Two-thirds (66%) of parents with children in a school district rated their school districts as having done a good job of balancing health and safety with providing a quality education since the start of the pandemic.

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 2019-20 school year represent 3.4% of the 50.7 million children enrolled in a public school in the United States and only six states have higher public school enrollments.[4]

PUBLIC SCHOOL ENROLLMENTS



1 California
6.1 million

2 Texas
5.5 million

3 Florida
2.9 million

4 New York
2.7 million

5 Illinois
1.9 million

6 Georgia
1.77 million

7 **Pennsylvania**
1.73 million

8 Ohio
1.70 million

Nearly 90% of pennsylvania children attend a public school

Of the more than 1.9 million school-age children residing in Pennsylvania, nearly 1.7 million (87.5%) attended one of the 777 public local education agencies (LEAs) operating in Pennsylvania during the 2020-21 school year.[5]

Types of LEAs and enrollments

500 School Districts	**1,516,000 students**
163 Brick & Mortar Charter Schools	**108,000 students**
71 Career and Technical Centers	**48,800 students**
29 Intermediate Units	**n/a***
14 Cyber Charter Schools	**60,900 students**
2459 Nonpublic/Private Schools	**200,200 students**
Home Education Programs	**41,400 students**

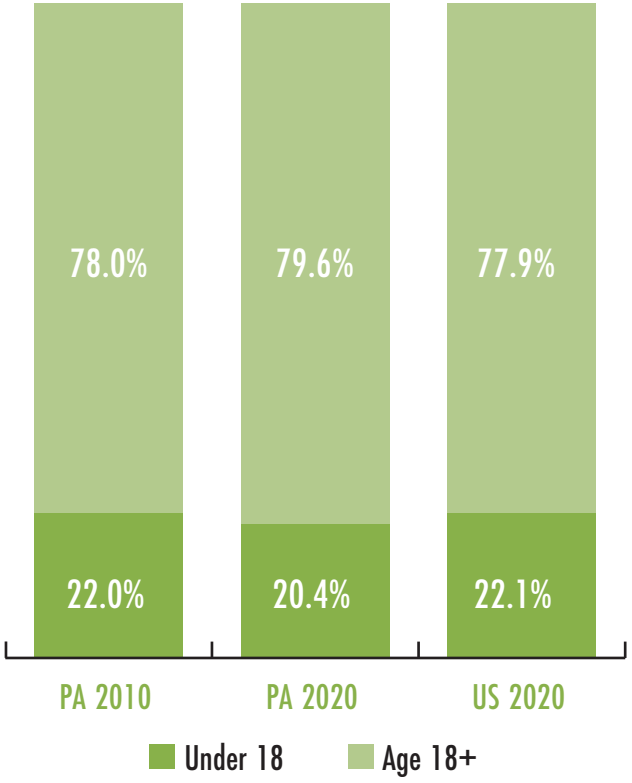
*Students served by IUs are included in enrollments of home schools.



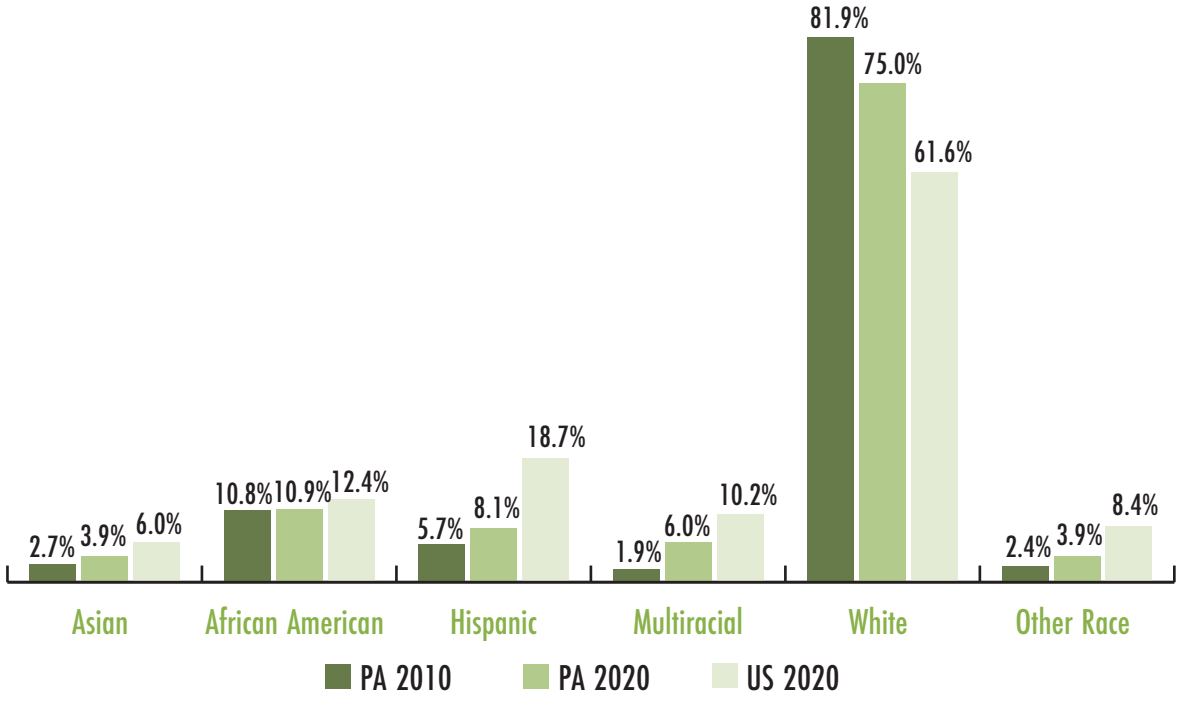
Highlights from the 2020 census

The 2020 Decennial Census contains a number of data points that help compare, contrast and illustrate trends that are being seen in public schools. Pennsylvania's total population now exceeds 13 million residents, which ranks fifth in the nation. However, despite Pennsylvania's total population growing by more than 300,000, the population of children under the age of 18 decreased by 5.1% since 2010 and those children are now more diverse.[6]

Percentage of population by age



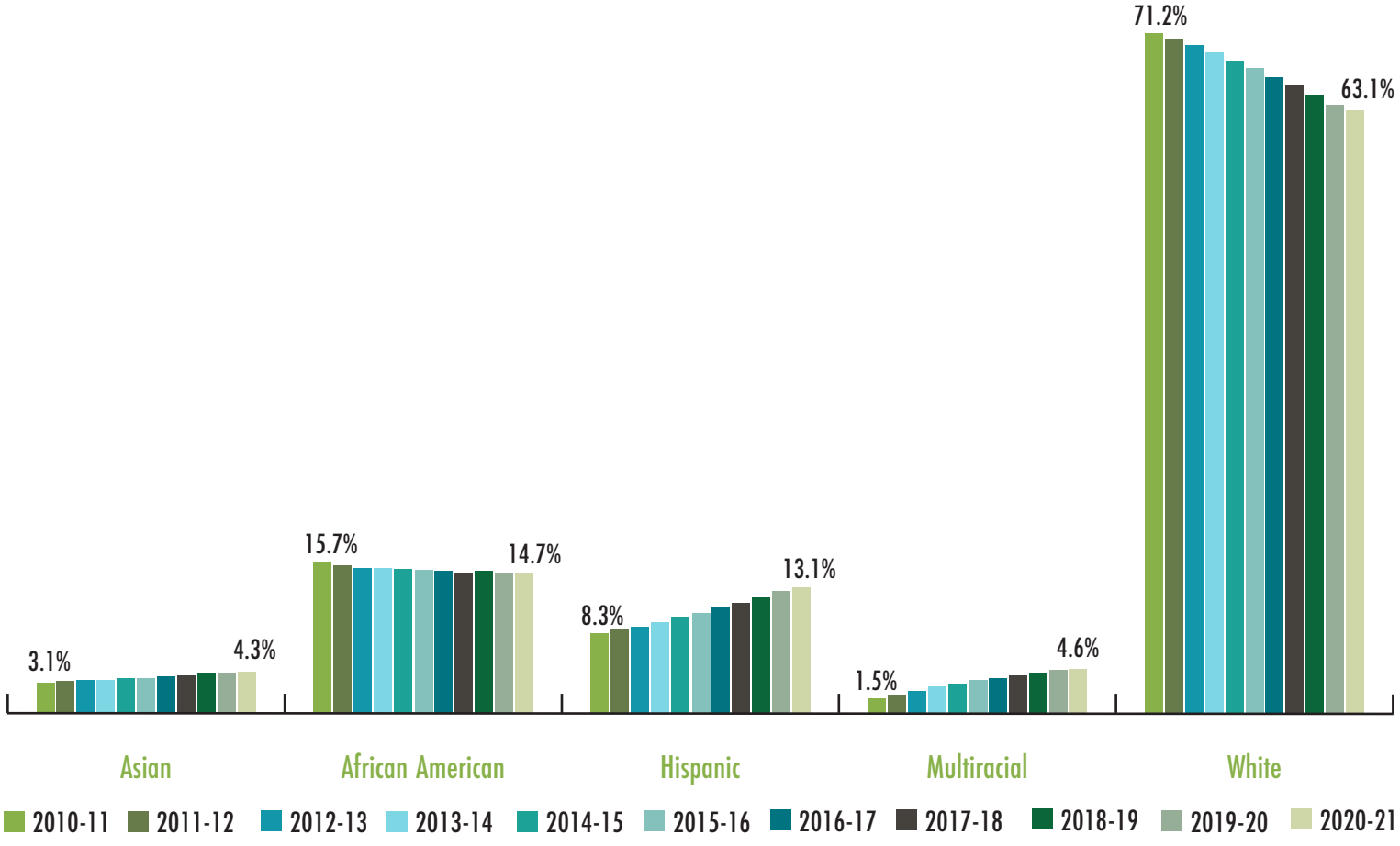
Percentage of population by race/ethnicity



Student populations continue changing

As Pennsylvania's population becomes more diverse, so too do the demographics of student populations being served by public schools.[7]

Public school enrollments by race/ethnicity over time



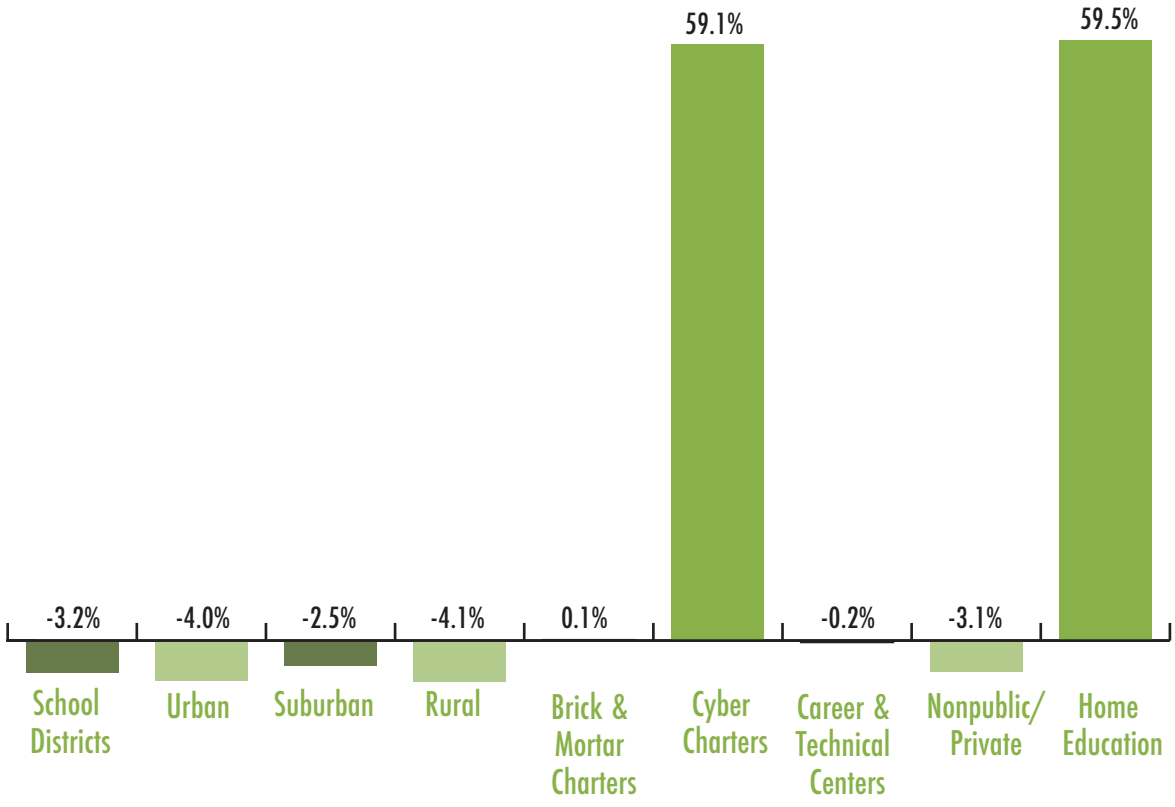
> We have lost a lot of students to cyber charter schools as a result of enforcing the state mask mandate.
>
> -Survey respondent



Pandemic impacts on enrollment – LEA level

The pandemic had a negative impact on enrollment across nearly all segments of the education system – both private and public. The only exceptions were significant enrollment increases in cyber charter schools and home education programs.

Enrollment change between 2019-20 and 2020-21 school years by LEA type

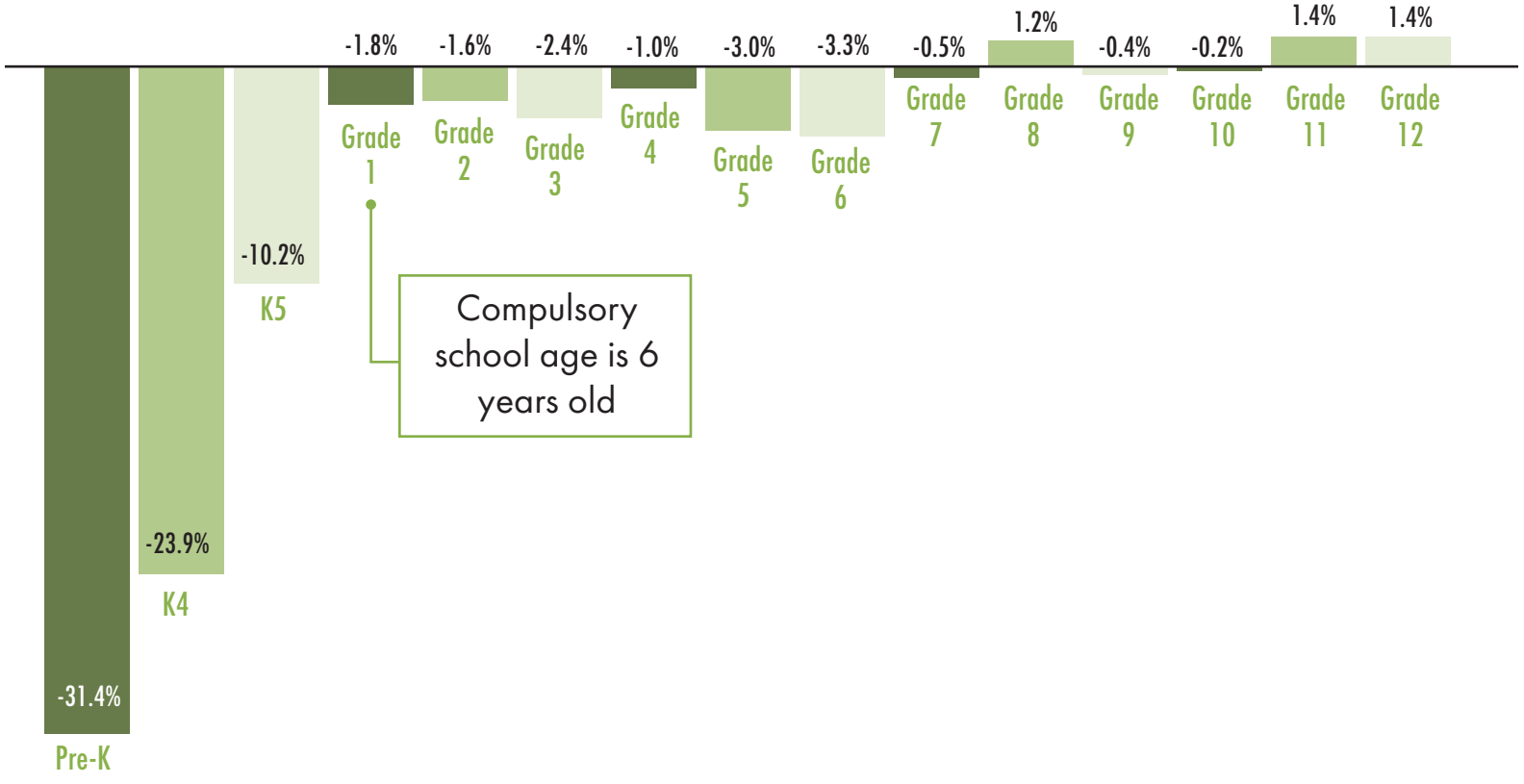


Further information at **www.PSBA.org**

Pandemic impacts on enrollment – grade level

More than 28,400 fewer students (-1.6%) were enrolled in Pennsylvania public schools in the 2020-21 school year than the year before. The most significant enrollment reductions were students who had not yet reached compulsory school age and students in elementary grades.

Enrollment change between 2019-20 and 2020-21 school years by grade level





Pandemic impacts on enrollment felt nationwide

Preliminary data from the National Center for Educational Statistics shows that Pennsylvania was not alone in terms of seeing enrollment decreases due to the pandemic. However, Pennsylvania was not among the states seeing the lowest decreases.[8]

PUBLIC SCHOOL ENROLLMENT DECREASES BETWEEN 2019-20 AND 2020-21



1 Mississippi -5.02%

1 Vermont -5.02%

3 Kentucky -4.82%

4 Washington -4.79%

5 New Hampshire -4.69%

6 Maine -4.35%

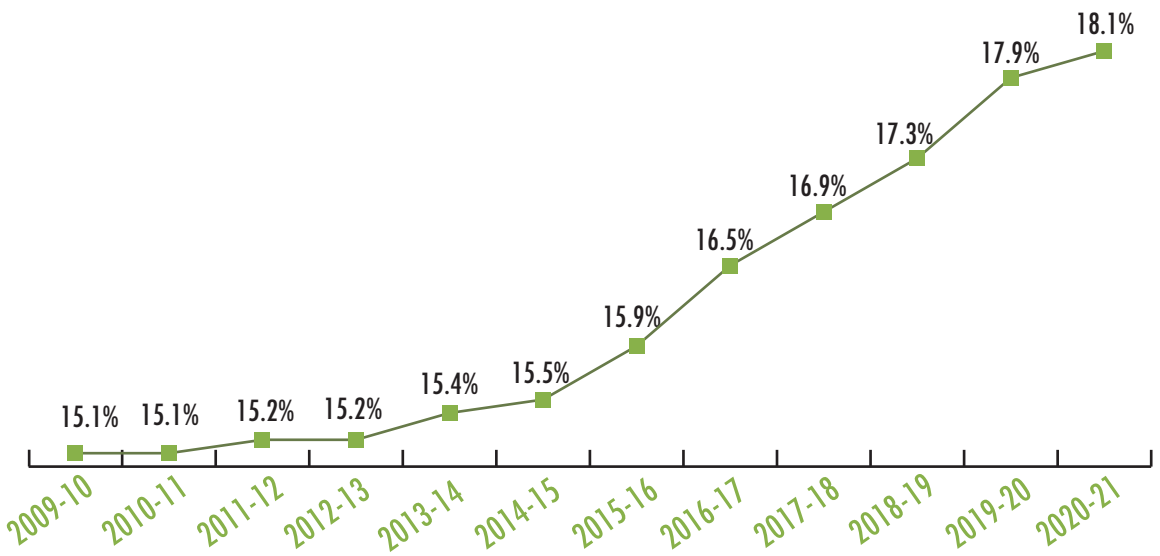
7 New Mexico -4.34%

40 **Pennsylvania -1.62%**

Special education population continues growing

In 2020-21, more than 307,000, or 18.1% of public school students, received special education programs and services.[9] This represents a 13.9% increase over the last 12 years while overall public school enrollments are down 4.7% in that same time.

Special education as a percent of enrollment



SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

39.2%
Specific learning disability

17.4%
Other health impairment

14.1%
Speech or language impairment

12.1%
Autism

8.5%
Emotional disturbance

6.2%
Intellectual disability

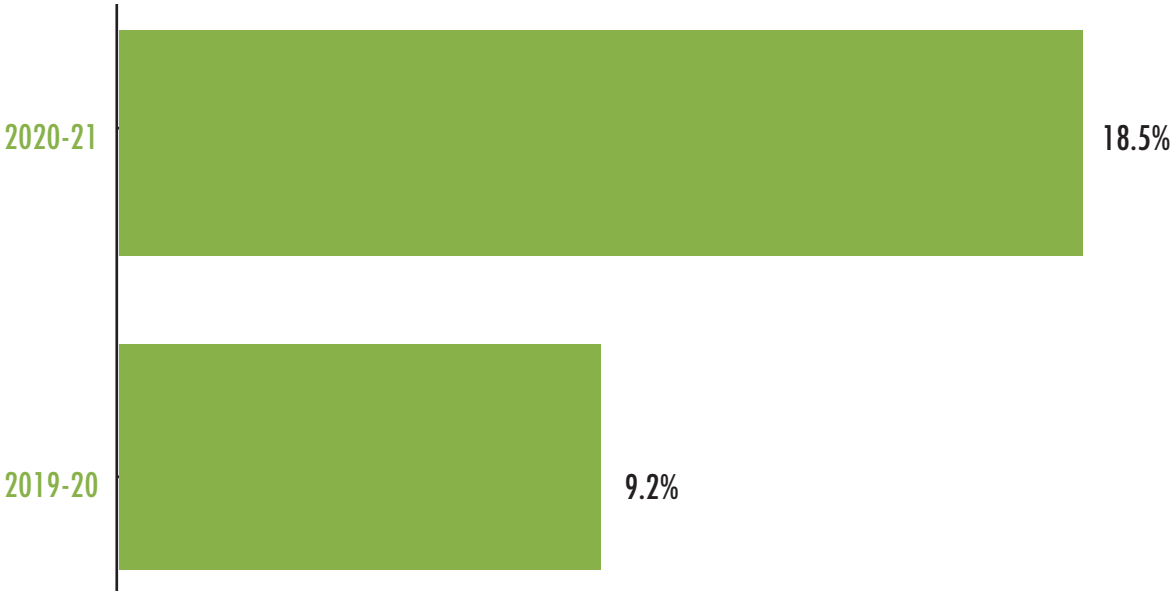
TRUANCY RATE INCREASES BY GRADE LEVEL

1	**.59**
2	**.59**
3	**.60**
4	**.63**
5	**.64**
6	**.85**
7	**.99**
8	**.98**
9	**.94**
10	**1.02**
11	**1.16**
12	**.92**

Truancy rates spiked during pandemic

Whether due to health and safety concerns related to the pandemic or other causes such as guidance on measuring attendance during remote learning, the statewide truancy rate doubled between the 2019-20 and the 2020-21 school years, with the most significant increases at the middle and high school levels.[10]

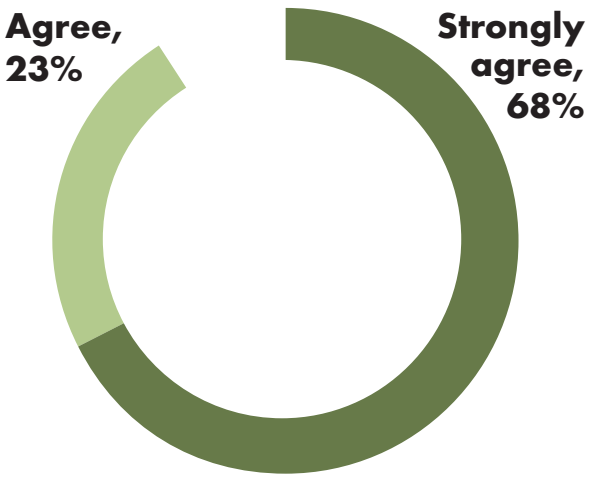
Statewide truancy rates



Politicization of pandemic issues impacted many school districts

Recent debates concerning masking, vaccines, and curriculum has drawn partisan politics into local decisions to a greater degree than any time in recent memory. More than 90% of superintendents agreed that partisan politics has impacted the work of their school district during the pandemic. However, for most parents the increased politicization of education issues was not viewed as a good development.

Has partisan politics impacted your district?



Is partisan politics in local school board decisions good or bad?



> For the past two years of my career, I have watched school districts being used as a political fulcrum to tear communities, and public education, apart.
>
> -Survey respondent



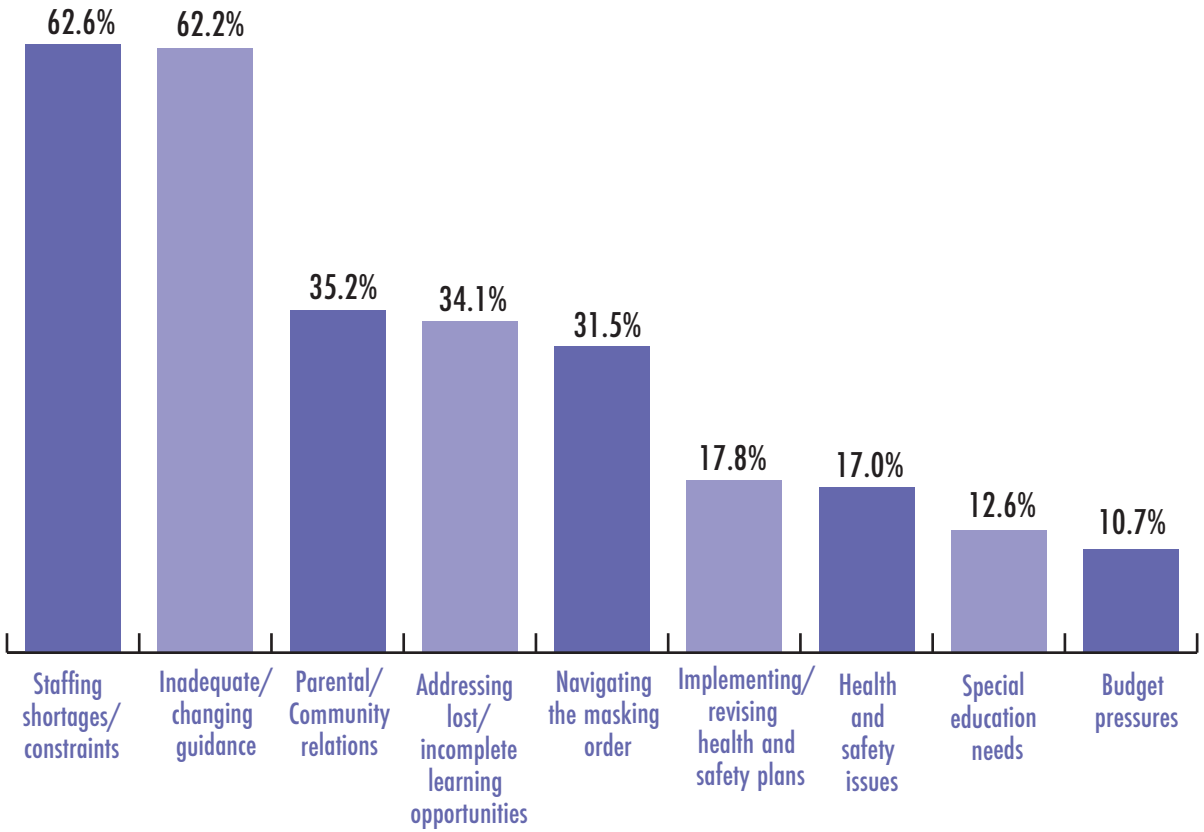
CHALLENGES

The biggest current and future issues facing public schools

Pandemic issues dominate the year's biggest challenges

The most commonly experienced challenges this year have been staffing shortages/constraints and inadequate or consistently changing guidance from federal, state or local agencies. However, several pandemic-related challenges were not far behind.

Biggest challenges of the current year



> "Our administrators are spending an inordinate amount of time dealing with COVID issues. They have very little time to be instructional leaders."
>
> -Survey respondent



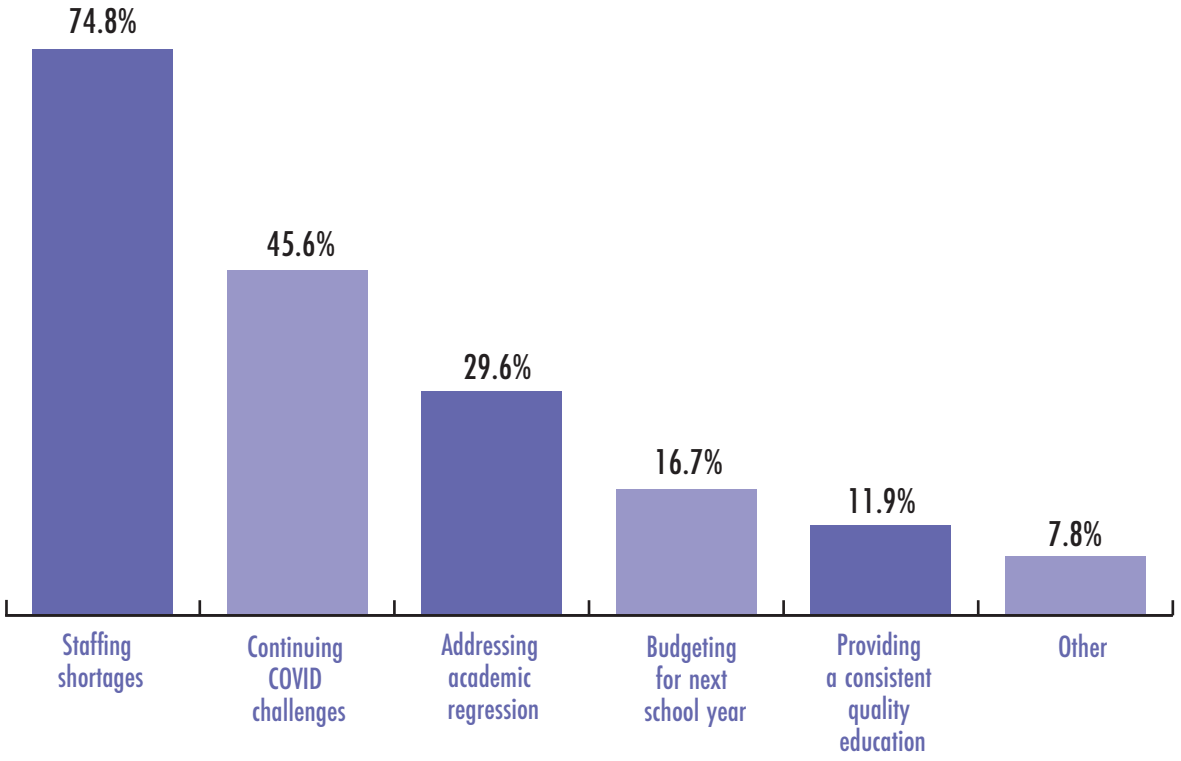


> "It will be next to impossible to staff quality programs when we can barely make through the school day as it is.
>
> -Survey respondent

Numerous challenges lie ahead

Although school districts anticipate dealing with staffing shortages for the foreseeable future, a host of other challenges also await. With the pandemic lingering on, many school leaders expect to continue dealing with related challenges as well as addressing the impact that the pandemic has had on students.

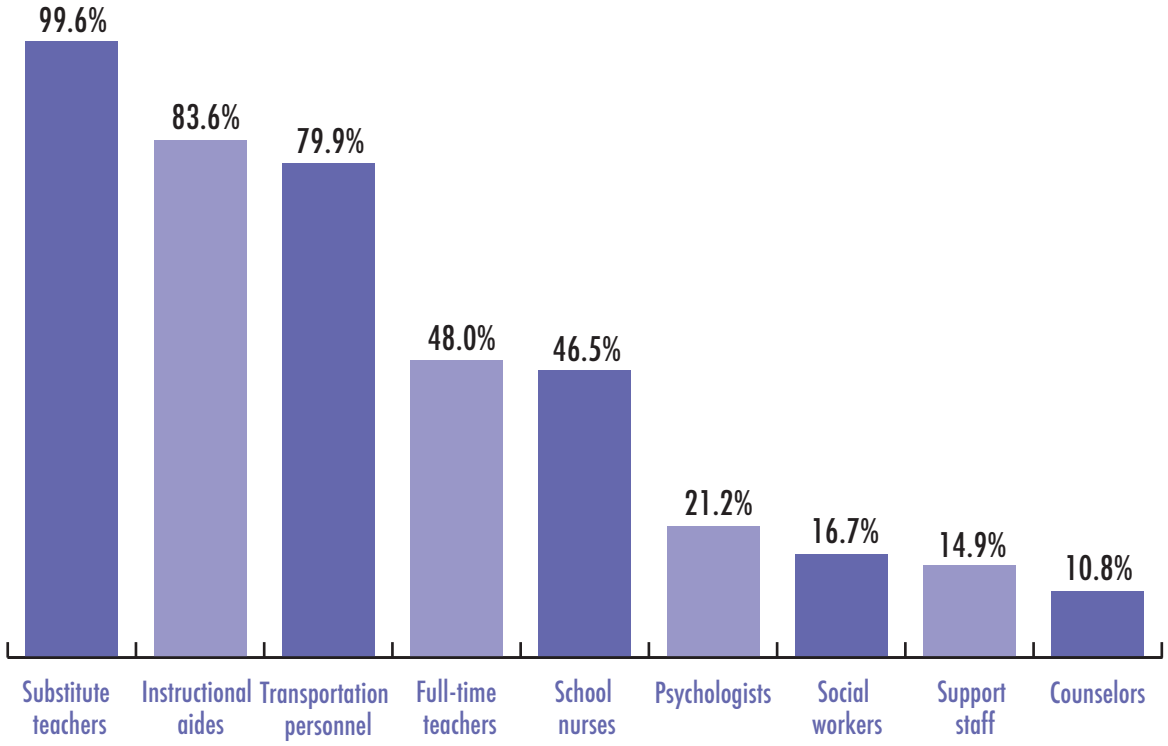
Biggest challenges in the coming year



Staffing shortages are widespread

Nearly every school district reported experiencing a shortage of substitute teachers and roughly 80% of districts reported experiencing a shortage of instructional aides and school vehicle drivers.

Staffing areas in which districts are experiencing a shortage



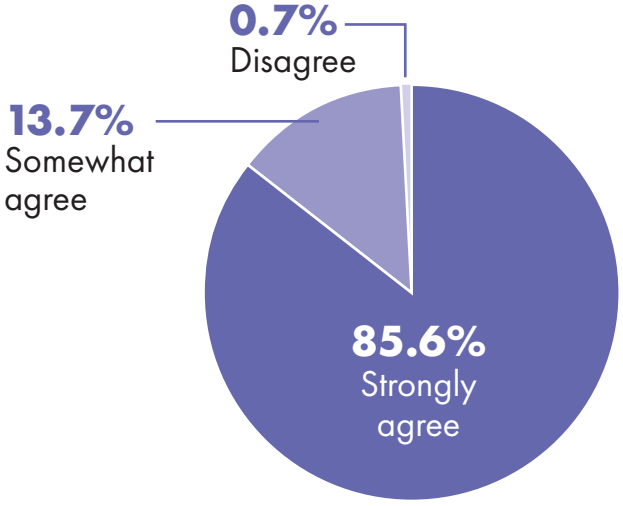
> "We are struggling to find substitute teachers in the worst way."
>
> -Survey respondent



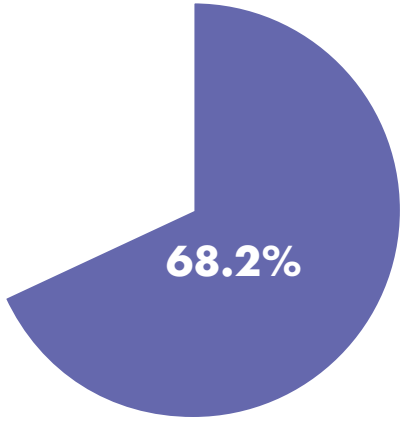
Dealing with the pandemic has been hard on school leaders and staff

As the pandemic wears on, nearly every school leader responding to the survey reported that their teachers, administrators and other staff felt "burned out" as a result of dealing with the pandemic. Last year, 56% of school leaders reported expecting an increase in the number of resignations and retirements. This year, that number jumped to almost 70%.

School districts agreeing that staff in their district are "burned out"



School districts experiencing or expecting an increase in retirements/resignations



> "Many of the most solid, well-respected and gifted educators are looking for exit strategies from education.
>
> -Survey respondent

What School Districts Had to Say...

While this is certainly a challenging time, it is also a time of great opportunity. It's amazing to be able to watch the transformation of schools during this time.

Political agendas have destroyed the credibility of public education. Politicians have taken away our abilities to run our school districts in the best interest of our local communities. Politics and education should not mix – we have lost sight of the quest of preparing students for better lives.

Our job as educators has been negatively impacted by the level of hostility created by the pandemic.

I am genuinely fearful for the future of public education in the commonwealth.

Although there is always room for improvement, public schools still outperform other options.

Even with the tremendous efforts of our staff and in-person learning all of last year, we continue to see significant social and mental health challenges and learning loss. I cannot imagine how much more profound these losses are in districts that offered minimal in-person instruction last school year.

Our staff has rolled with the constant changes since March 2020 but I look at many of them and I know they are so tired of the current state of education. As the superintendent, I worry about their mental and physical health and know first-hand just how hard it is to continue moving forward when it seems we take one step forward and one step back. The pandemic has taken a toll on the faculty and staff in many ways and I worry how many may say they are looking for jobs in other areas. I wouldn't blame them as it is really hard to be in education with the constant changes in guidance, additional strains of COVID, added on top of the day-to-day responsibilities of teaching or running a school building.

Ever-shifting guidelines have caused administrators to be distracted with keeping current with the demands created by COVID. This takes a great deal of time, stealing opportunities to be with teachers, in classrooms, and generally concentrating on quality instruction and school culture.

STUDENT INSTRUCTION

Providing quality instruction in challenging times

Most school districts started the school year with in-person learning

Nearly all of the responding school districts reported starting the 2021-22 school year with full-time in-person instruction. This is an increase of 64% over the prior school year.

Instructional model to start the school year





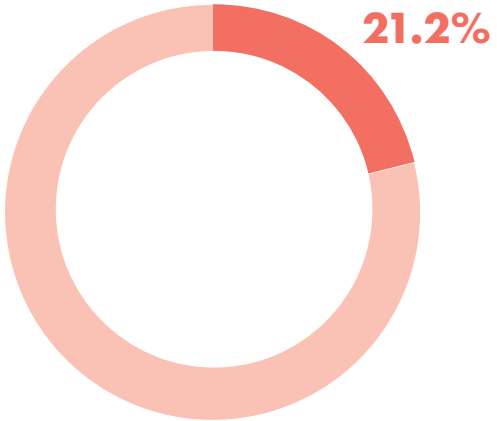
> We have been able to remain fully in-person throughout the entire pandemic, which has been a true benefit to our students and community.
>
> -Survey respondent



Instructional plans less impacted by COVID this year

Since the start of the 2021-22 school year, only 21% of school districts reported being forced to change instructional plans due to COVID. That represents a 64% decrease over last school year and a more consistent education for students.

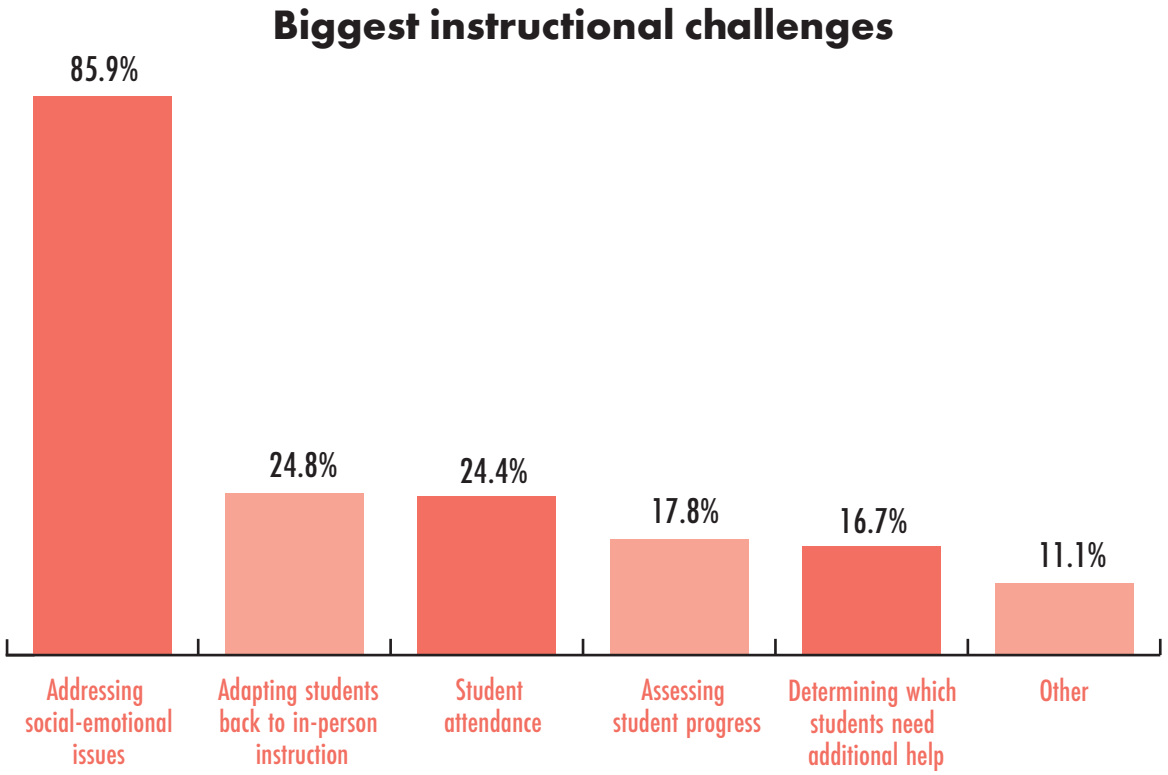
School districts forced to change instructional plans due to COVID



> A benefit of the pandemic has been that our district has been forced to revisit curriculum and work on its prioritization.
>
> -Survey respondent

Effects of pandemic present numerous instructional challenges

The reduction in face-to-face learning time since the start of the pandemic has created a number of instructional challenges for school leaders. By far, the most commonly cited instructional challenge was addressing the social and emotional issues that students are experiencing which impact their ability to learn.



> "The mental health needs of my students and staff are overwhelming."
>
> -Survey respondent



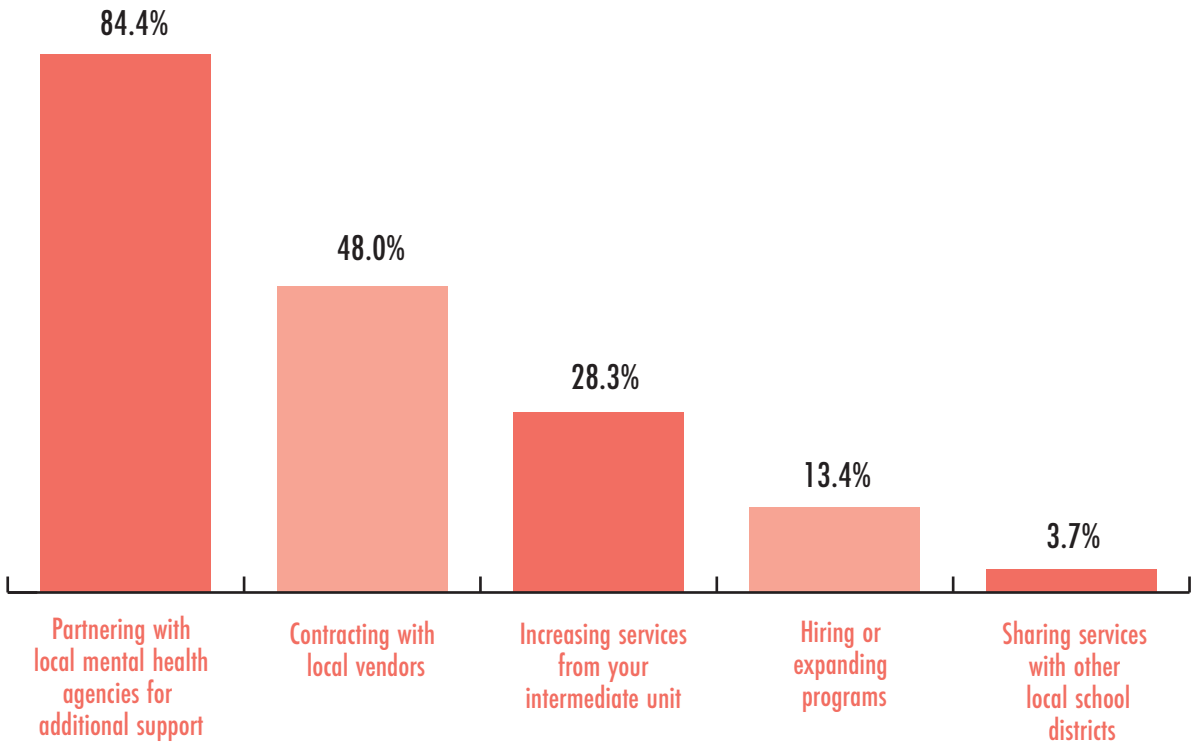
> Our district partnered with the county for many support services and it worked out great. However, with staffing shortages faced by human services, we are not anticipating those services to return to our school district.
>
> -Survey respondent



School districts look to provide social-emotional supports

With student social-emotional issues impacting learning being the top instructional challenges facing school districts, many districts have worked to expand their programs and services to address this growing need.

Additional mental health and social-emotional supports



SCHOOL FINANCES

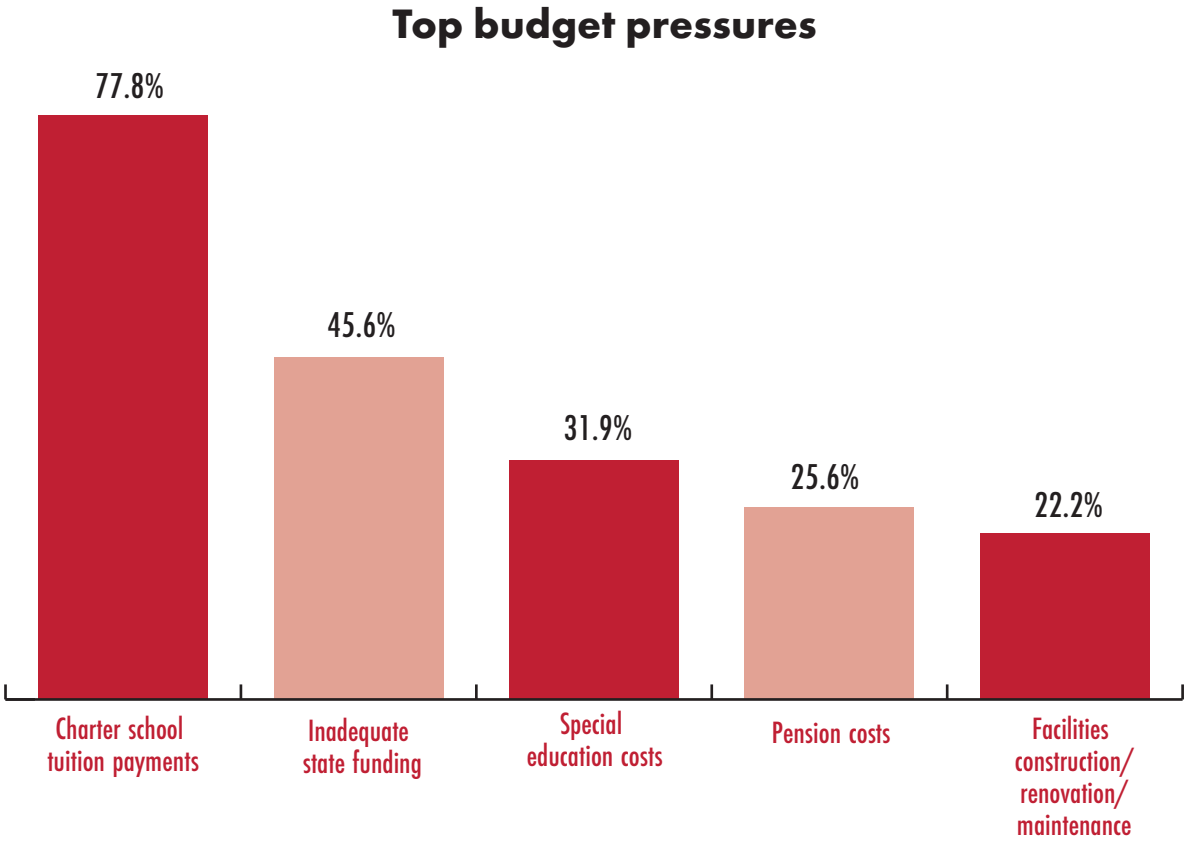
Revenues, expenses and financial challenges



> "If not for the high cost of cyber charter tuition, we would be able to provide additional services for students to address learning acceleration and remediation without raising taxes.
>
> -Survey respondent

Charter costs are primary budget pressure for third consecutive year

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



Budget pressures force tough choices

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

> "In two years, we will have a deficit that will be too big to balance with a tax hike.
>
> -Survey respondent



ANTICIPATED ACTIONS DUE TO BUDGET PRESSURES

55.2% Drawing from fund balance

54.1% Raising local property taxes

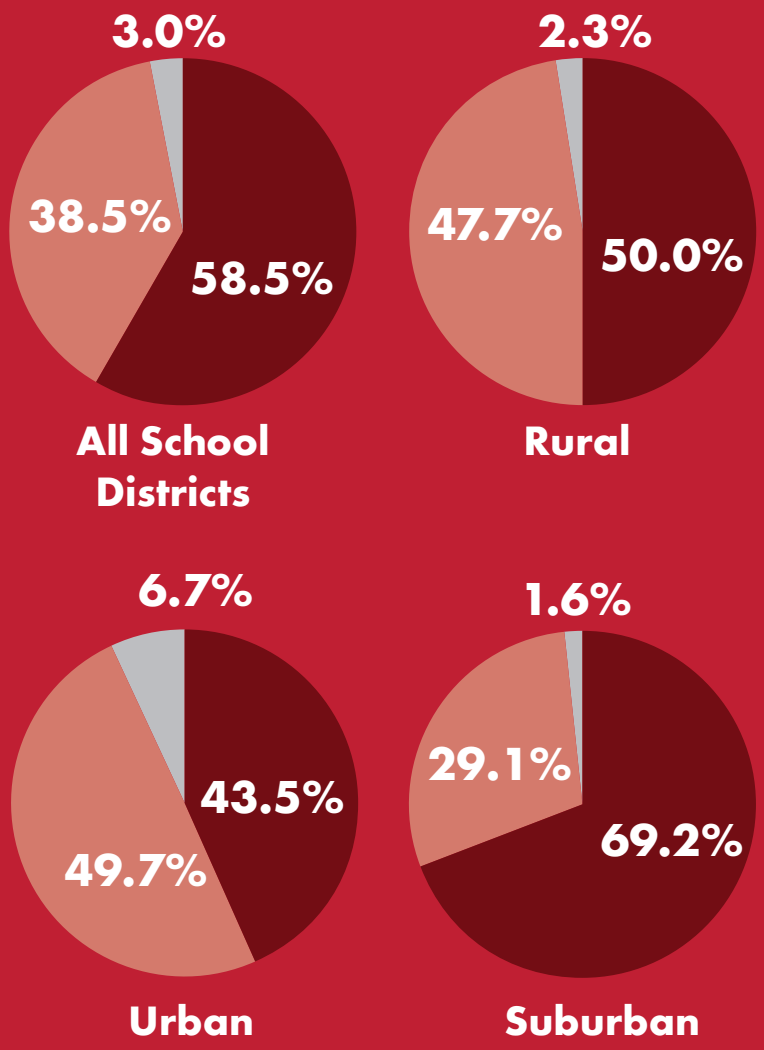
28.5% Postponed needed building renovations/ maintenance

17.8% Reducing program/ services

16.7% Reducing staffing/ eliminating positions

16.7% Outsourced programs/services

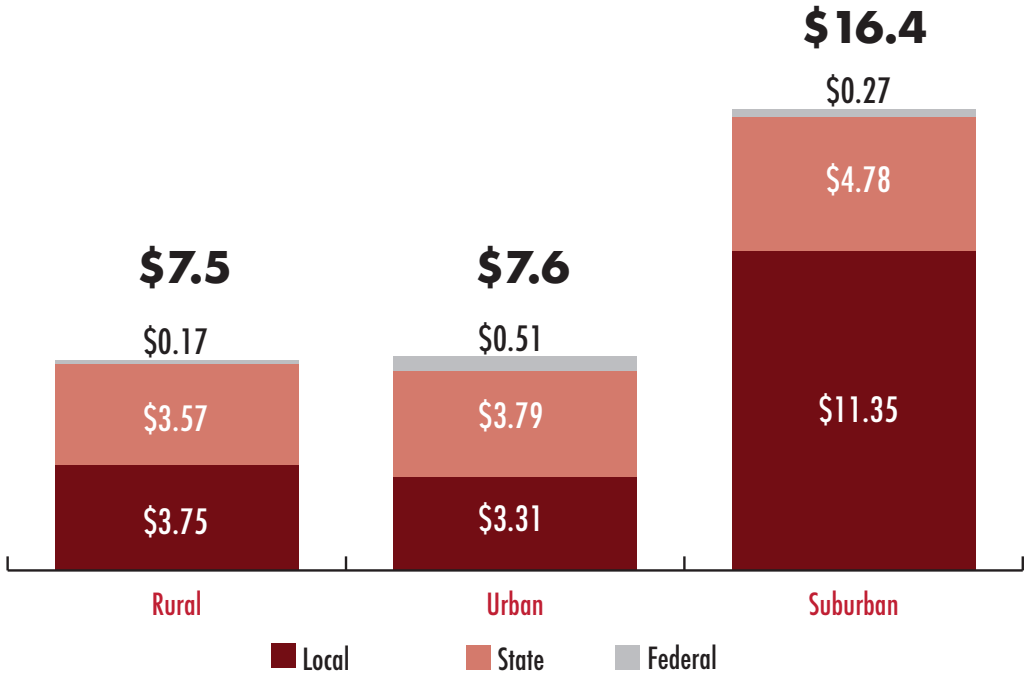
REVENUE SOURCES AS A PERCENTAGE



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.[11] In fact, for suburban school districts, local revenues are roughly 2.4 times that of state revenues.

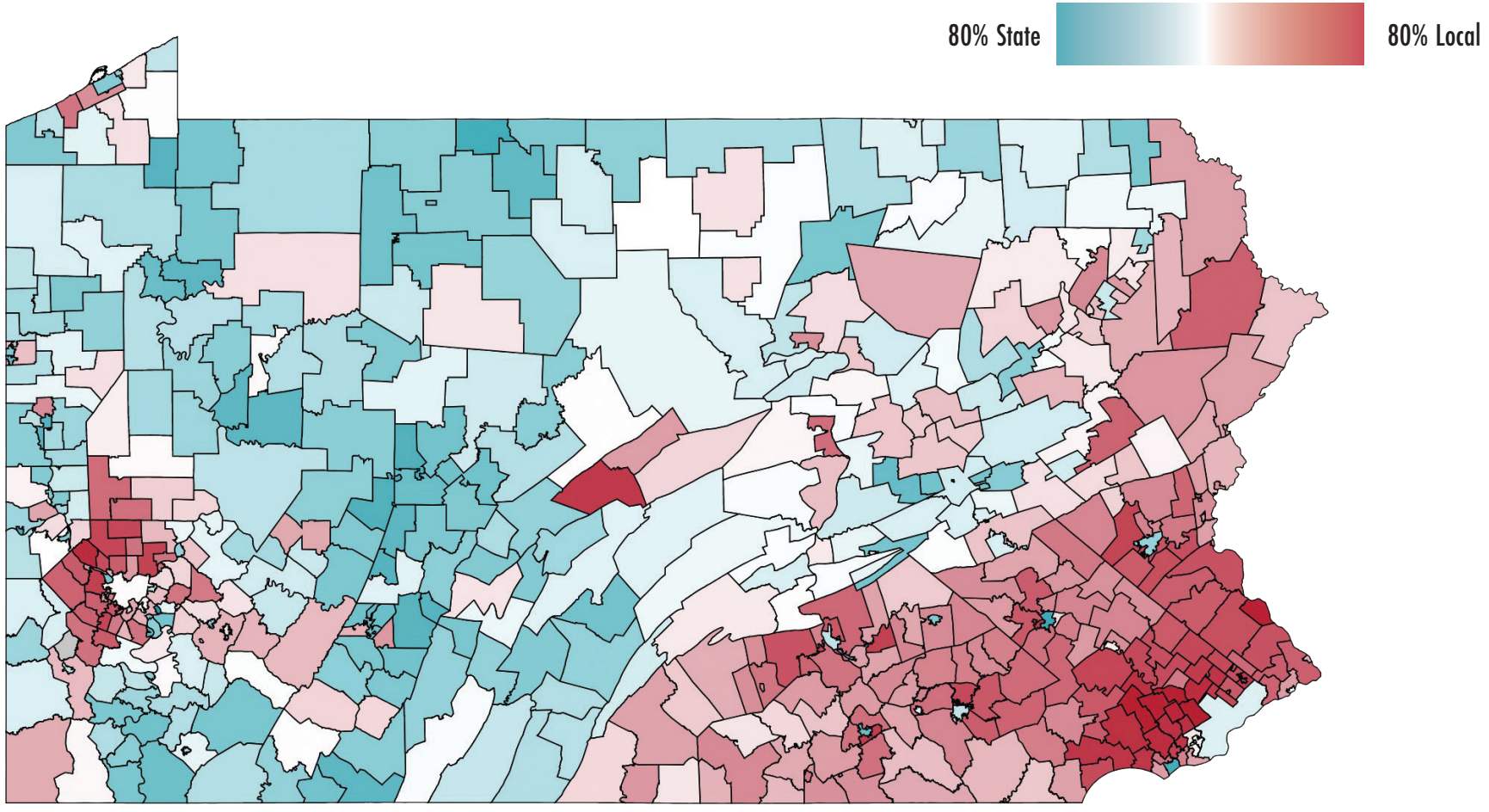
Amount and source of revenue (in billions)



Revenue 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.[12]

State/local revenue split

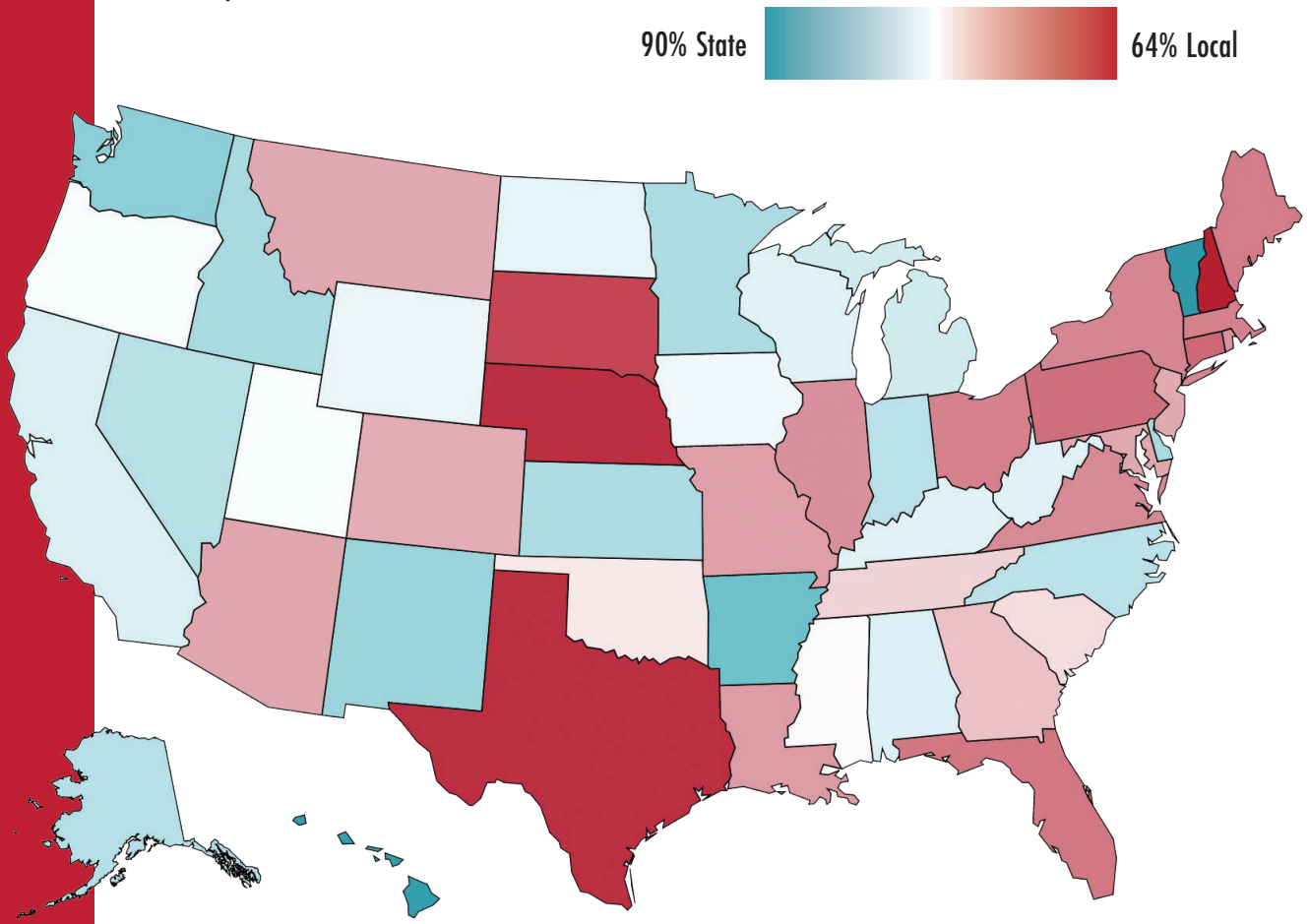


PERCENT OF REVENUE FROM STATE SOURCES

Rank/State	% State revenue
U.S. Total	46.7%
45. Pennsylvania	**37.9%**
46. Connecticut	37.2%
47. South Dakota	34.1%
48. Texas	32.4%
49. Nebraska	32.3%
50. New Hampshire	30.7%

Pennsylvania among lowest in state share of education funding

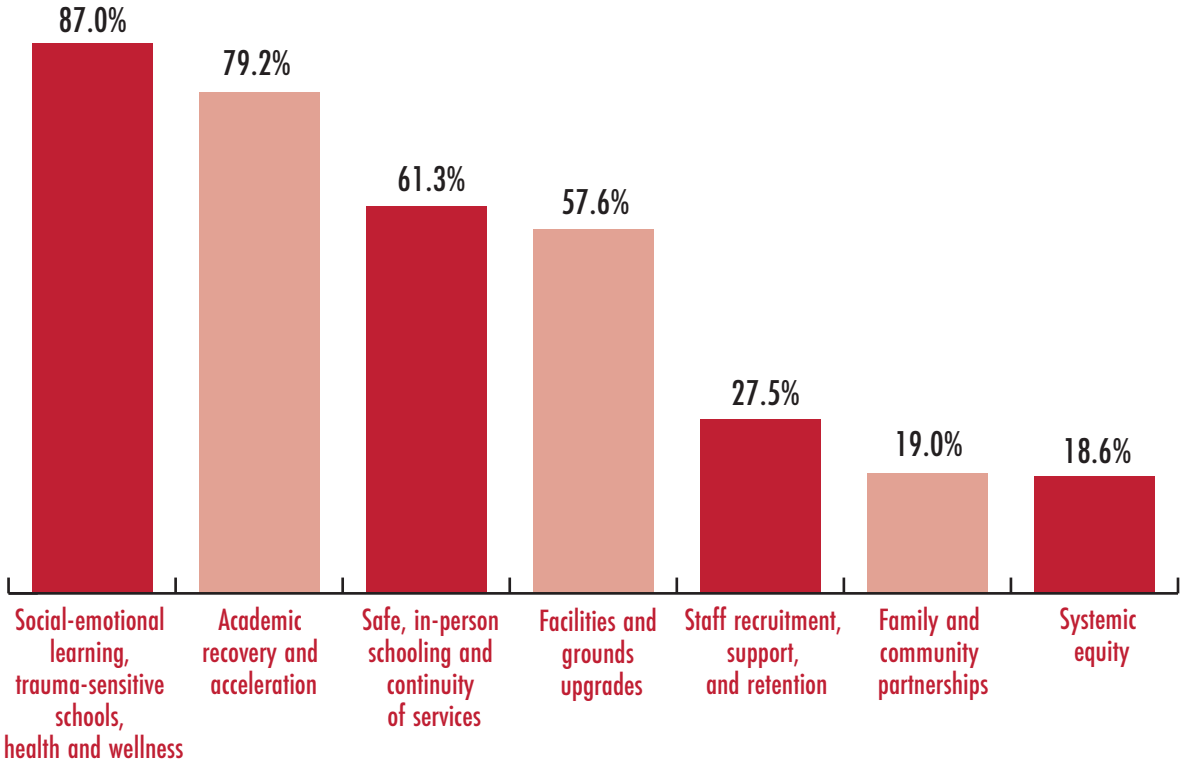
From a national perspective, only five other states receive a lower proportion of public education funding from state revenues than Pennsylvania.[13]



Federal relief funding plans

School districts reported having a variety of intended uses for the federal pandemic relief funding they received. The most common reported uses were for social-emotional learning, trauma-sensitive schools, health and wellness, and academic recovery and acceleration.

School district plans to spend federal relief funding



> "The silver lining is funding through ESSER which has been extremely valuable in providing instructional and technology resources which would not have been realized for years in many districts."
>
> -Survey respondent

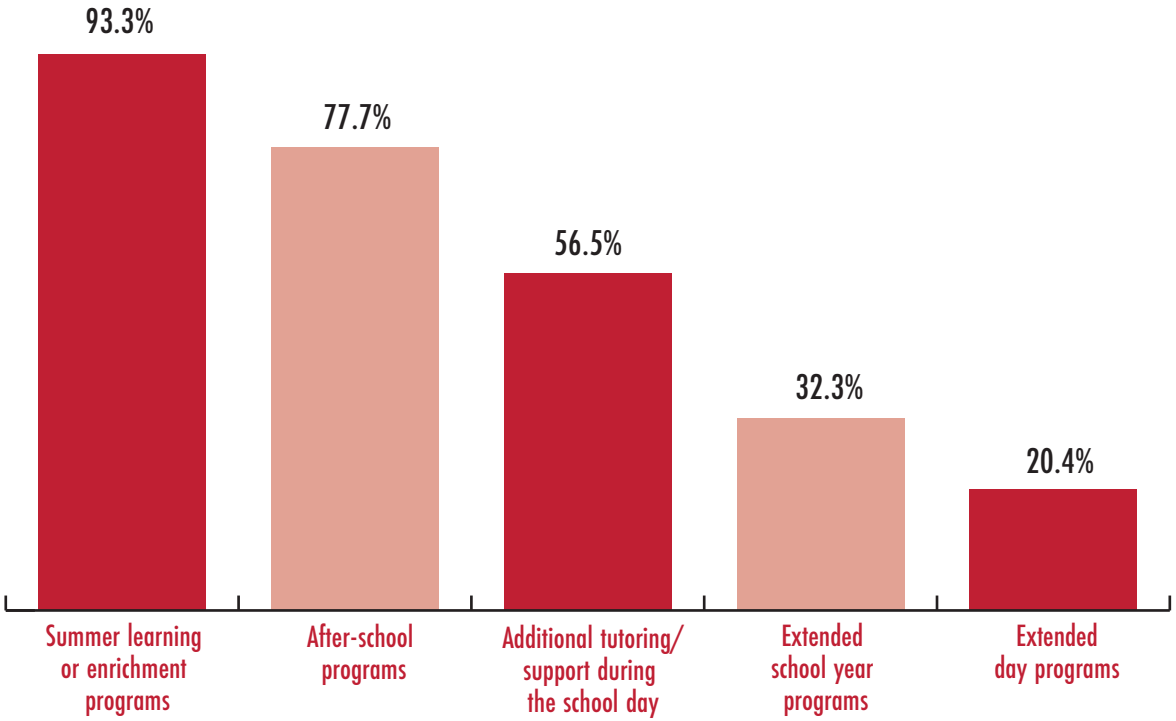




Plans for spending learning loss money

Federal law required that at least 20% of the relief funding school districts received was to be used to address learning loss. The most common reported uses of this funding were to offer summer learning or enrichment and after-school programs. A significant number of districts also reported using the funds to provide additional tutoring and support during the school day.

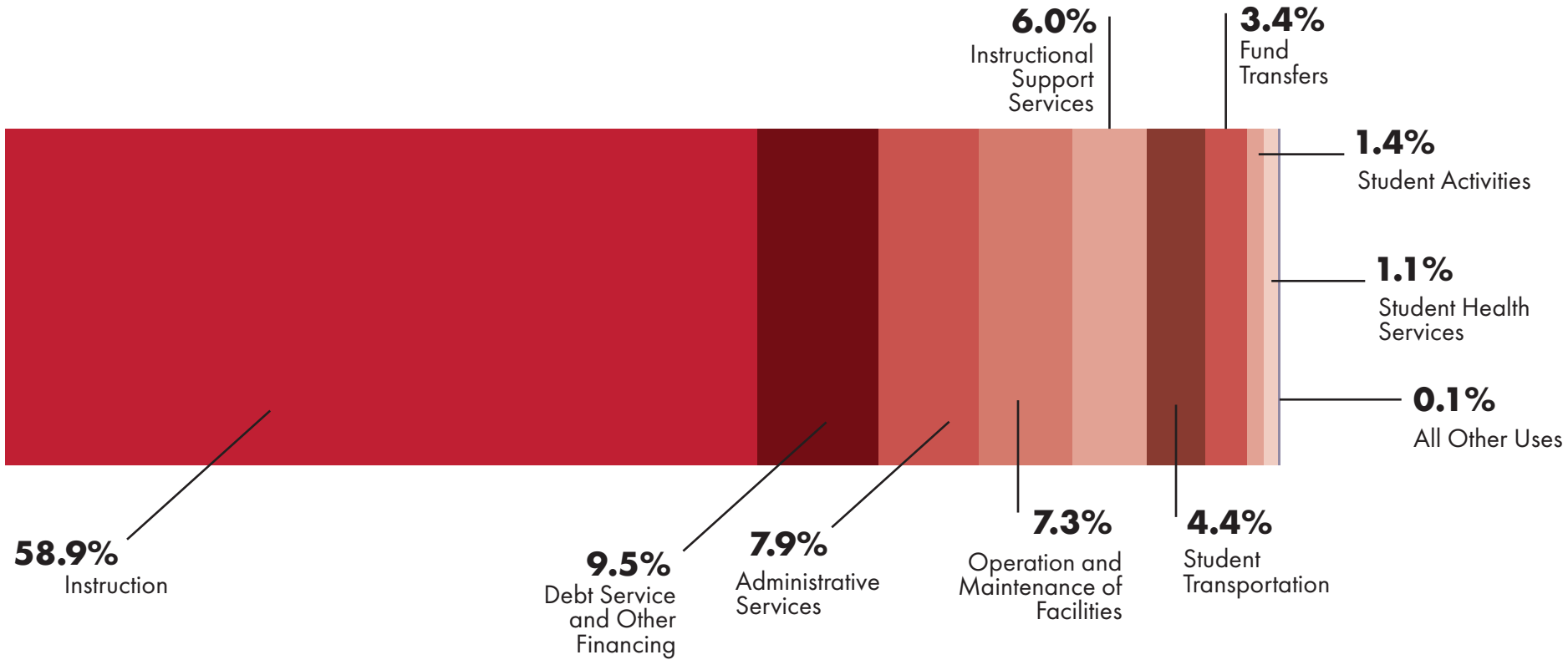
School district plans for learning loss funds



Most school spending is on instruction

Nearly 60 cents of every dollar school districts spend goes toward instruction.[14] Another 7 cents of every dollar goes toward providing instructional support and health services to students.

2019-20 expenditure breakdown

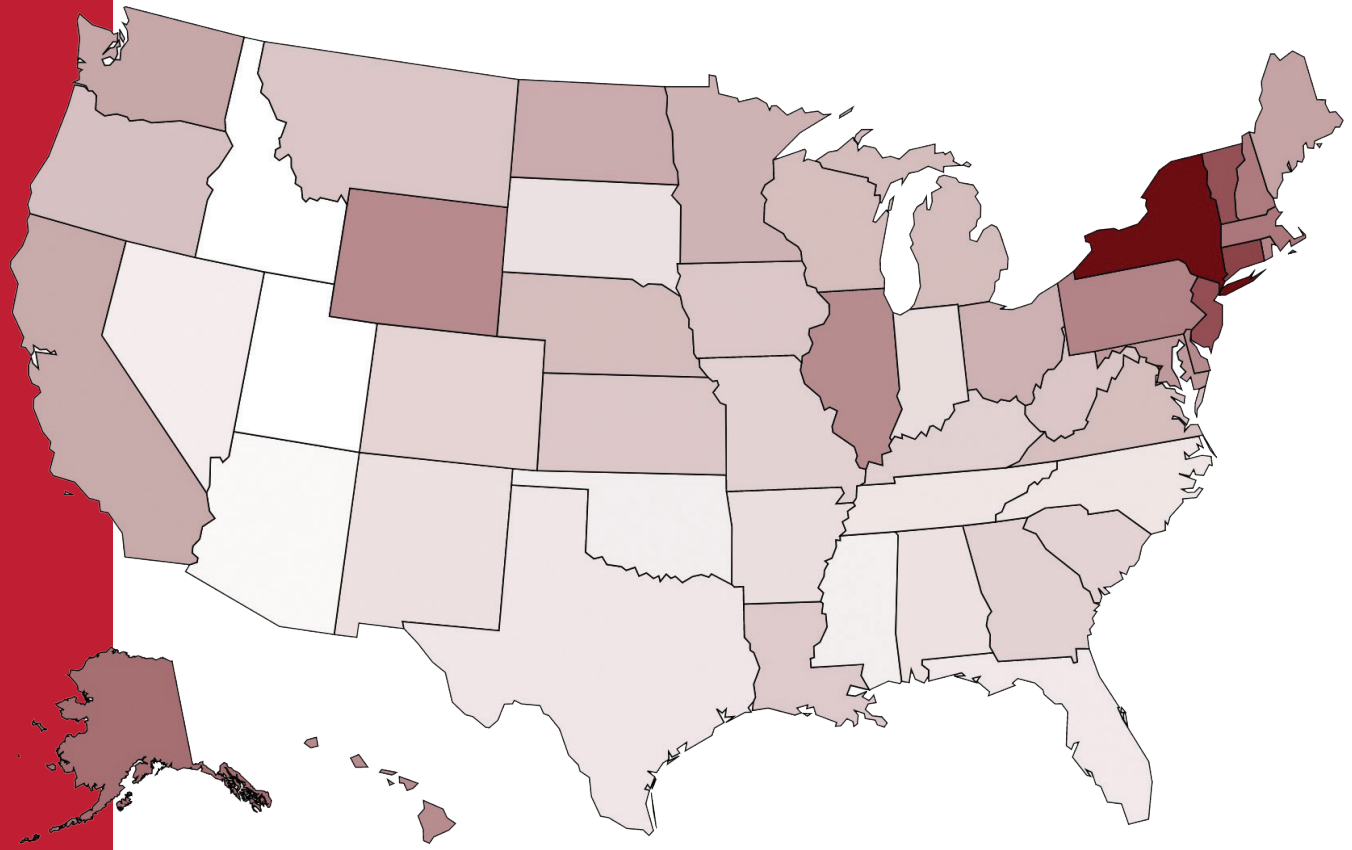


EXPENDITURES PER STUDENT

Rank/State	Expenditure/Student
1. New York	$25,139
2. Connecticut	$21,310
3. New Jersey	$20,512
4. Vermont	$20,315
5. Alaska	$18,394
6. Massachusetts	$17,748
7. New Hampshire	$17,462
8. Pennsylvania	**$16,864**
9. Rhode Island	$16,750
10. Delaware	$16,315
US Total	$13,187

Pensions push state spending higher nationally

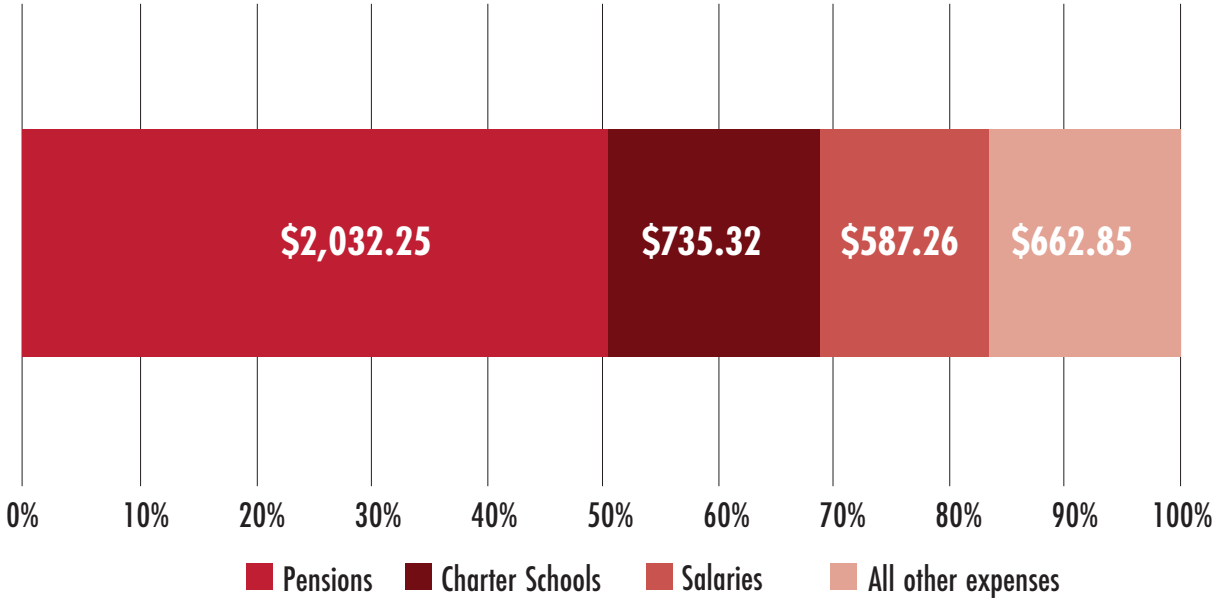
Pennsylvania ranks eighth nationally in terms of current expenditures per student, with $16,864 being spent.[15] However, $5,485, or 32.5% of that spending, is dedicated to employee benefits, including pension costs. Only one other state[16] has a greater proportion of spending per student dedicated to employee benefits.



Mandated expenses are driving spending increases

Between 2010-11 and 2019-20, current expenditures per student increased $4,018, or 32%.[17] Nearly 70% of that increase is attributable to increases in mandatory pension contributions and mandatory tuition payments to charter schools.

Per student spending increases from 2010-11



EXPENDITURES PER STUDENT

$16,577
2019-20

$12,559
2010-11

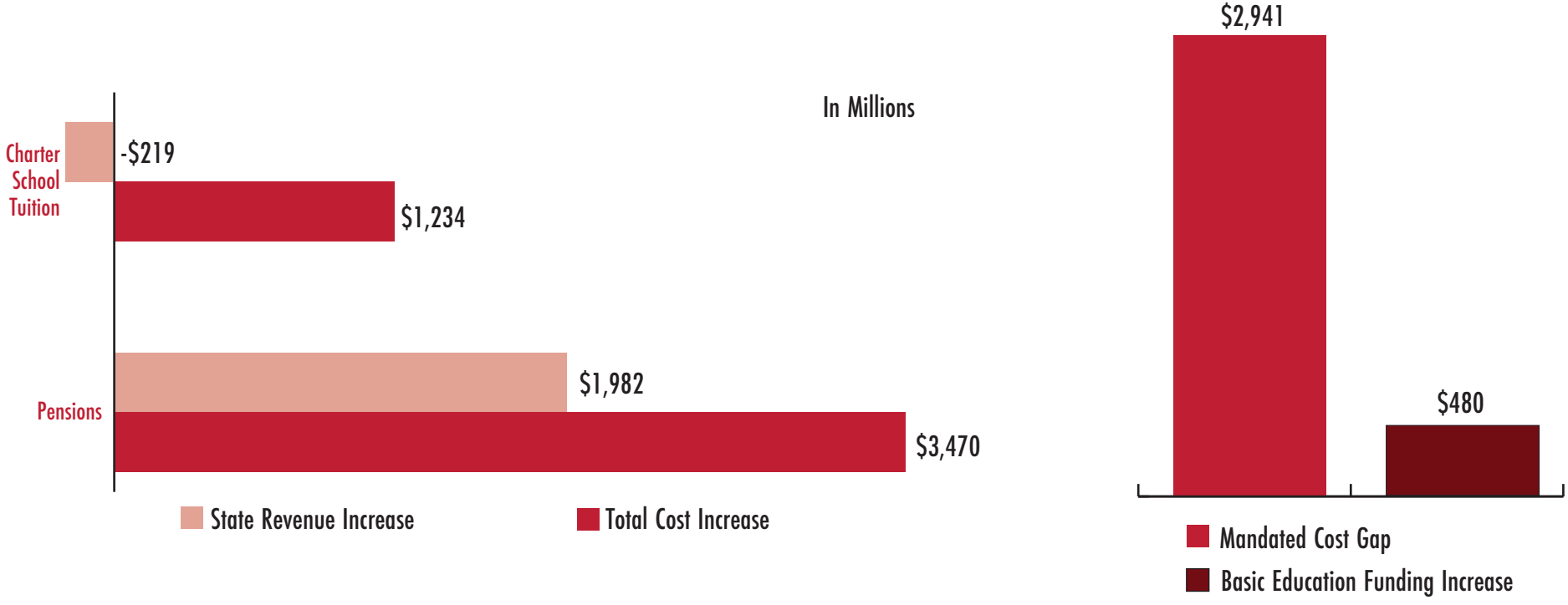
"Mandates such as pension, cyber charter school and special education costs have decimated our budget. We are using the ESSER money just to balance our budget.

-Survey respondent

Growth in mandated expenses impacts local taxpayers

The growth in mandatory expenses, particularly pension costs and charter school tuition payments over the last decade, has far surpassed the increases in state or federal funding for those expenses, leaving a gap of nearly $3 billion.[18] Although increases in state Basic Education Funding helped close some of that gap, the additional revenues needed to pay for these mandated costs come primarily from local taxpayers.

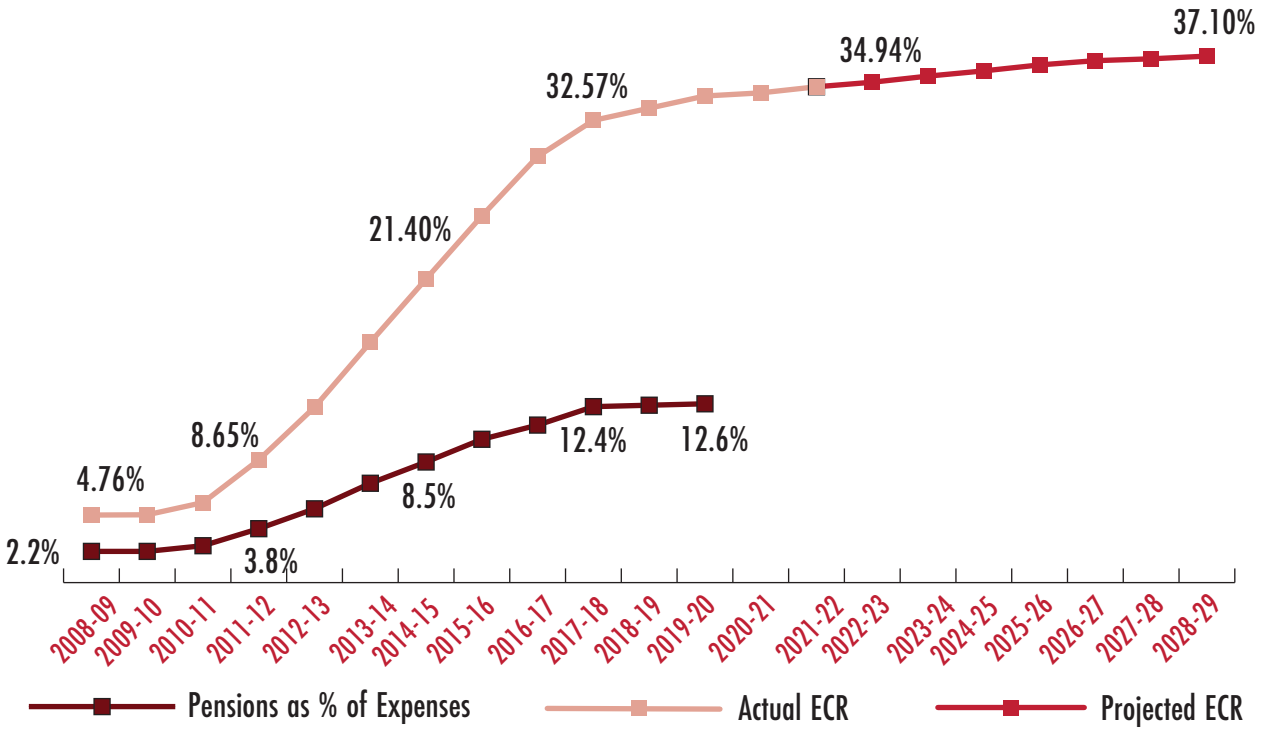
Mandated expenses vs State/federal revenues from 2010-11 to 2019-20



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.[19] ECR growth has slowed but will remain at historically high levels for the foreseeable future, providing no relief for school budgets.

ECR and district pension costs



In the 2021-22 school year, an additional **34.9 cents** of every dollar spent on salaries will go towards pension obligations.



Further information at **www.PSBA.org**

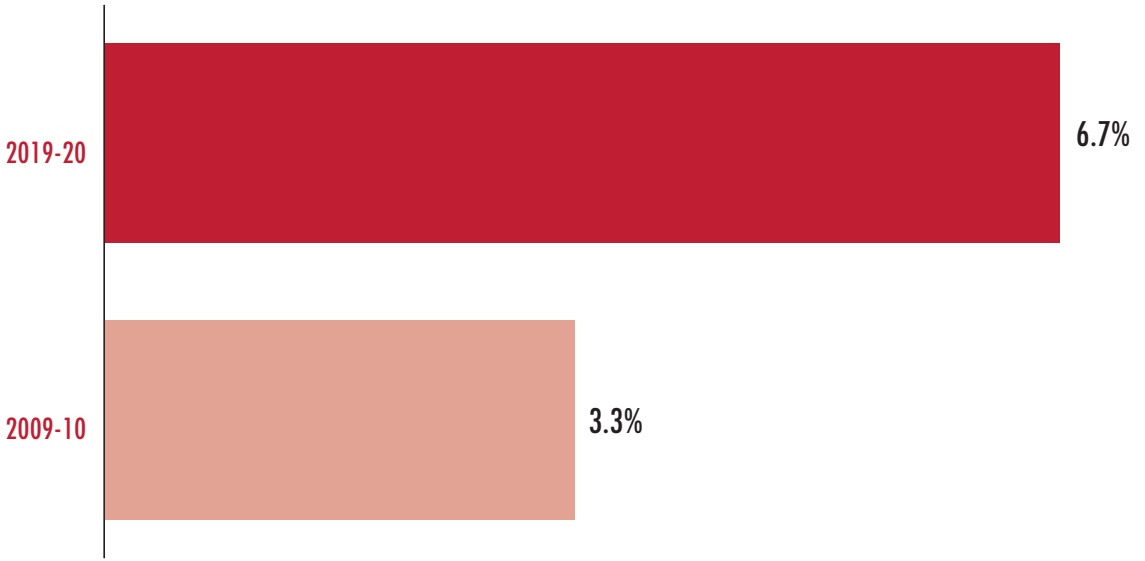


> “Cyber charter school tuition costs are crushing our budget and ability to spend money to assist our students, which results in lack of educational progress.
>
> -Survey respondent

Charter school tuition consumes more of school district budgets

In 2019-20, mandatory school district charter school tuition payments nearly hit $2.1 billion, which represented 6.7% of all school district expenditures.[20] Since 2009-10, the percentage of school district spending on charter school tuition has more than doubled.

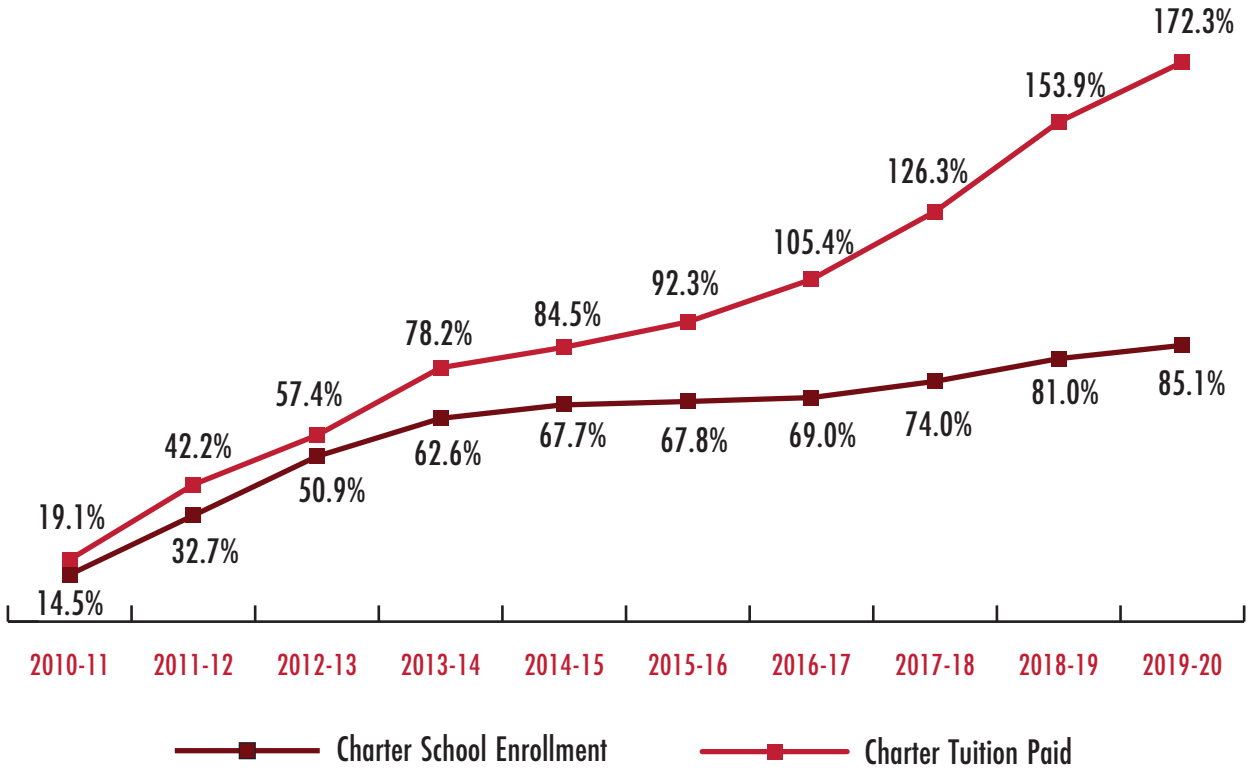
Percent of total spending on charter tuition



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.[21] As school district mandated expenses have continued to increase, so too have tuition rates. As a result, school district charter tuition payments have kept increasing even while charter school enrollment growth has slowed.

Charter school enrollment and tuition growth from 2009-10



CHARTER SCHOOL INCREASES

BETWEEN 2013-14 AND 2019-20

13.9%
ENROLLMENT

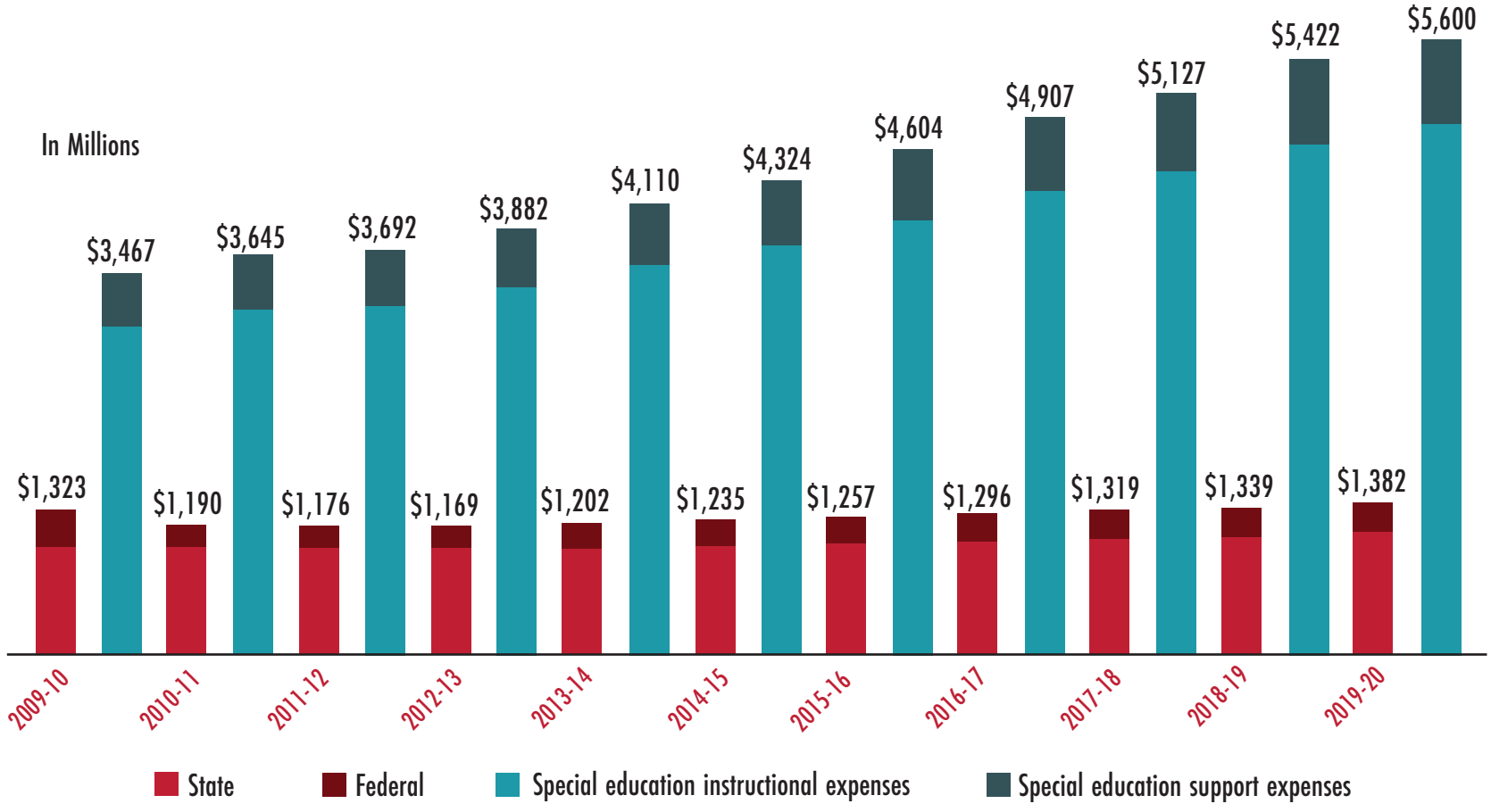
52.8%
TUITION PAID



Special education expenses outpace revenues

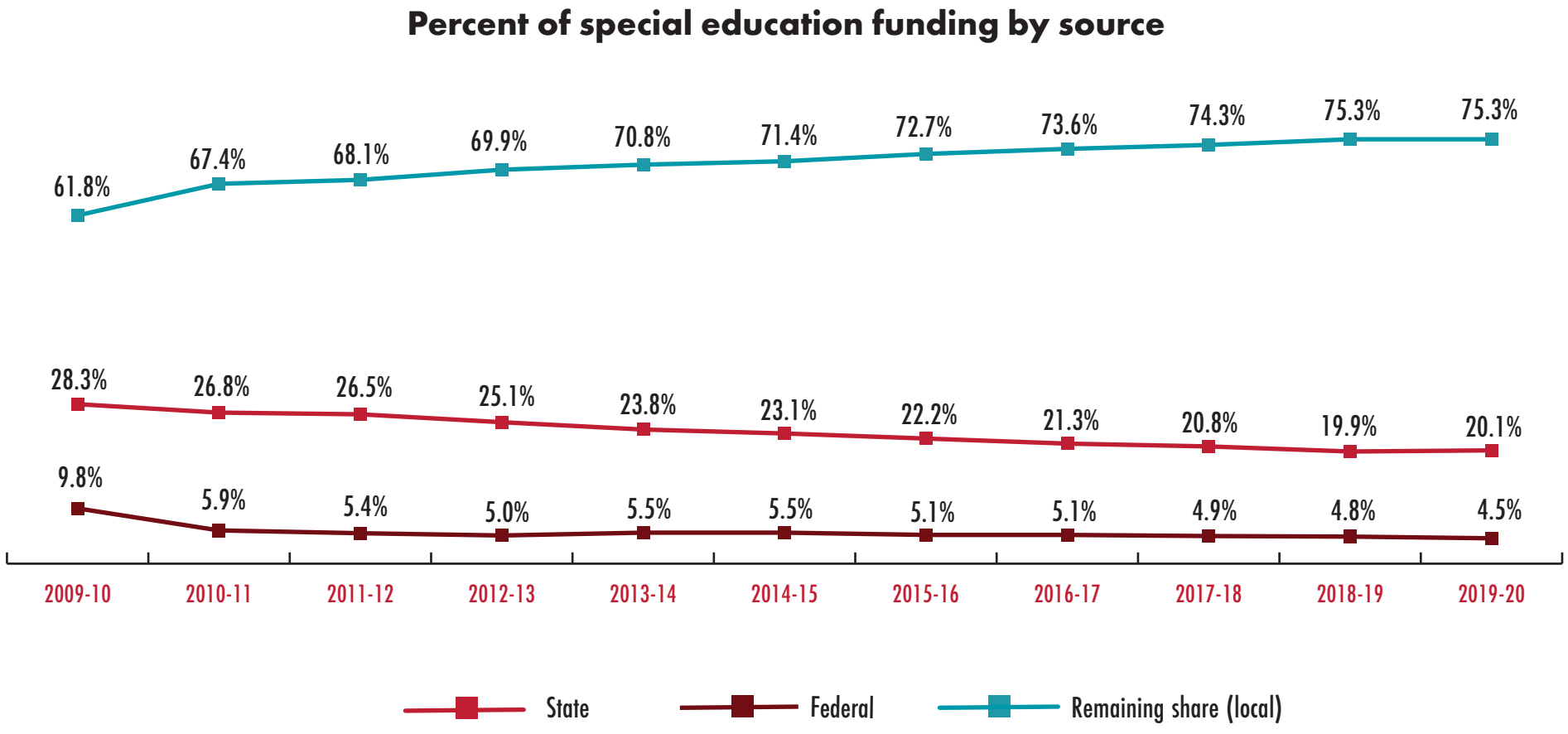
School districts have experienced a 61.5% increase in special education instructional and support services costs over the last decade. State and federal funding for special education has only increased 4.4% in that time.[22]

State and federal special education funding vs expenditures



State and federal shares of special education decreasing

As state and federal funding for special education has 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.[23]



SCHOOL DISTRICTS WITH A UFB LESS THAN 5%

120
2019-20

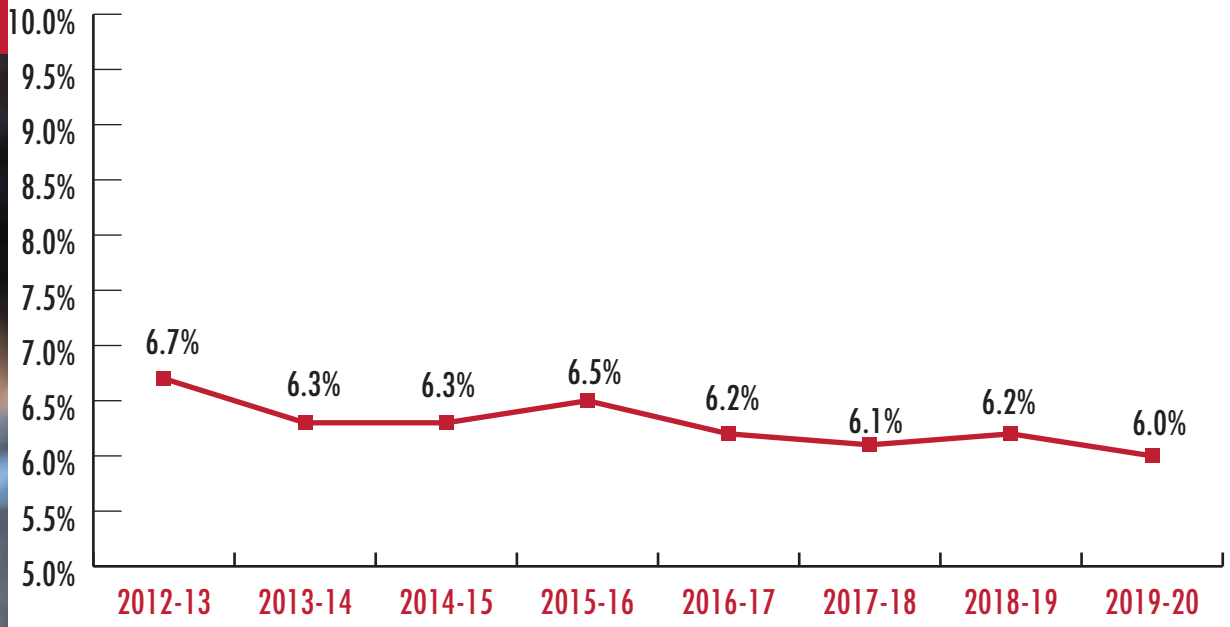
51
2010-11



Fund balances being drained

A school district's unassigned fund balance (UFB), can be crucial to helping school districts pay for emergency repairs, keep taxes down or keep school doors open in the event state funding stops. Financial industry recommendations are that school districts maintain a UFB between 5-10% of expenditures.[24]

Unassigned fund balance as % of expenditures



Further information at **www.PSBA.org**

PARENTAL PERCEPTION OF PUBLIC EDUCATION

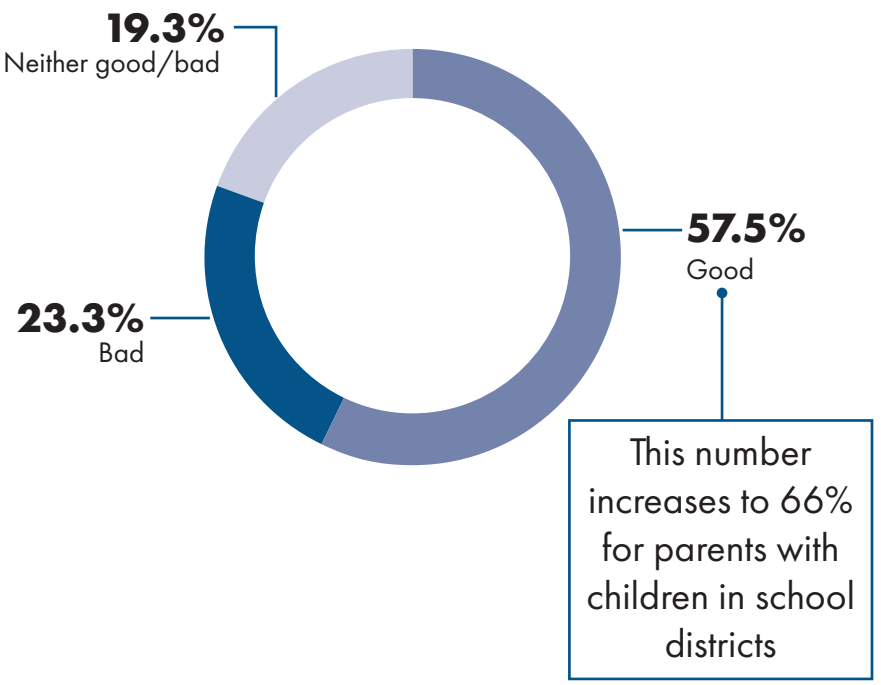
How parents feel about the performance of public schools



Public schools performed well during pandemic

Less than one-quarter of all parents surveyed rated their local public schools as having done a bad job since the start of the pandemic (March 2020) balancing the health and safety of students with providing a quality education. Satisfaction was even higher among parents with children in school districts, with two-thirds (66%) rating their schools as having done a good job.

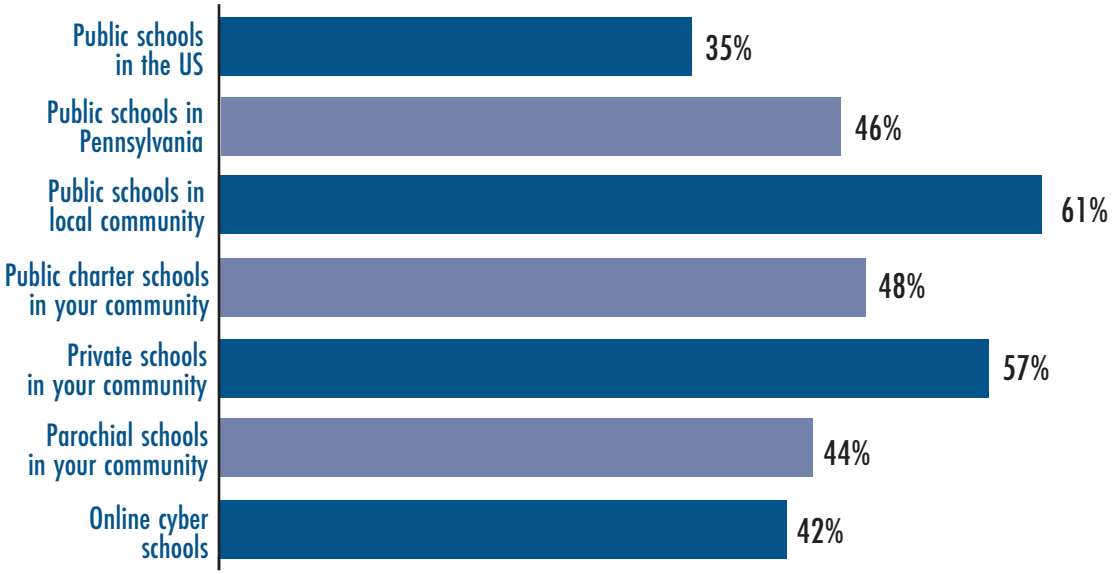
Performance of local public schools during pandemic



Parents say local public schools provide quality education

When parents were asked how they would rate the quality of education provided by each type of school, the highest rated schools were the public schools in the parents' local community. Local public schools were even rated higher than local private and parochial schools.

Percentage of parents rating the quality of education as excellent or good

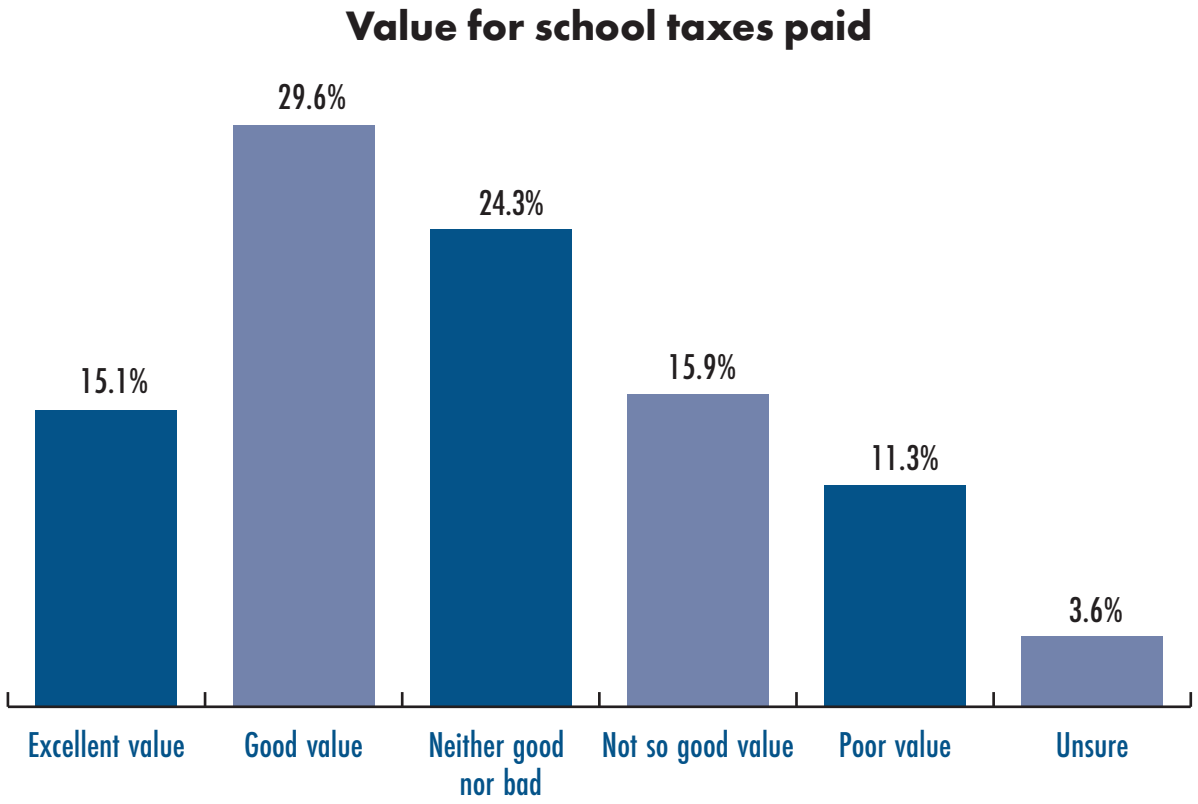






Parents see value in public education for taxes paid

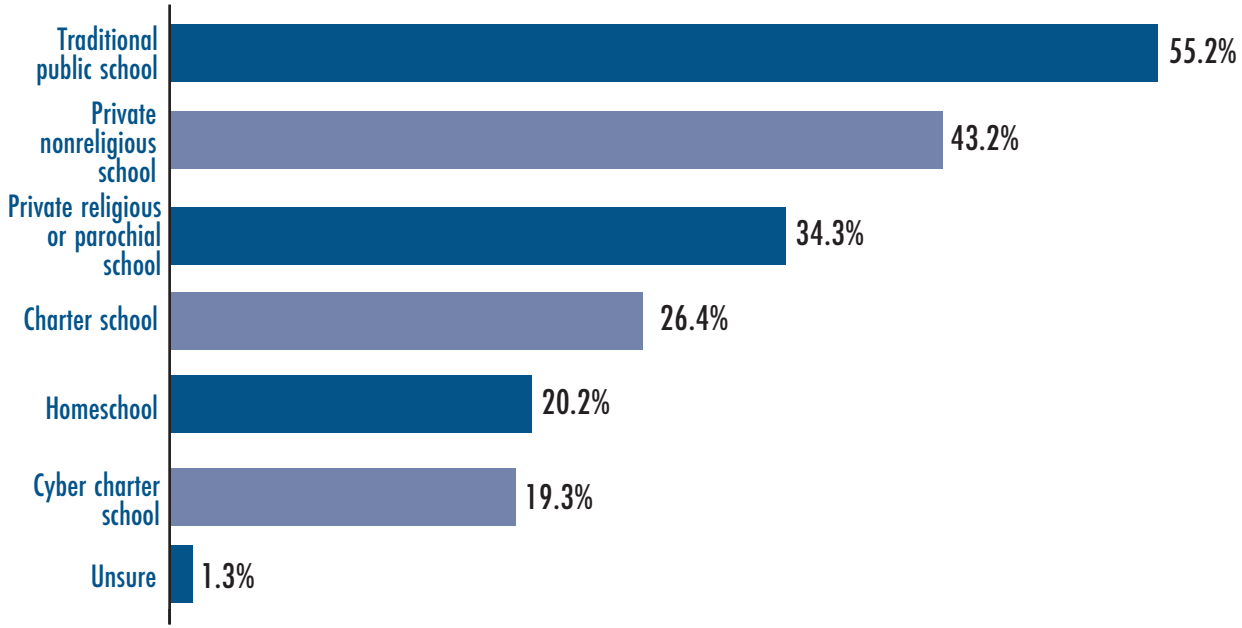
When asked to rate the value of the taxes paid to support their local public schools, only 27% of parents said that they viewed their local school taxes as a bad value while close to a majority rated the value of their local tax as being an excellent or good value.



Majority of parents would still choose a traditional public school for their kids

When parents were asked what type of school they would enroll their children in, if location and cost were not a factor, parents chose traditional public schools more often than any other type of school.

Top parental choices for enrolling their children





Further information at **www.PSBA.org**

ENDNOTES

[1] Response rate is based on the number of survey invitations sent. Survey invitations were emailed on December 6th, 2021 to 496 superintendents. When the survey was closed on January 14th, 2022, 496 responses were received for a response rate of 55.4%. 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] Polling was conducted by Cygnal, Inc. of Washington, DC, via online panel surveys conducted between April 20-26, 2021 and Nov. 17-22, 2021. The sample error for the total sample is plus or minus 5.66% and 5.59%, respectively at the 95% confidence level.

[3] State assessment data for the 2020-21 school year was released by PDE in March of 2022, however, due to the impacts of the pandemic, this data is unreliable for making judgements or comparisons on student performance. This year's report once again focuses student instruction, and its related challenges during the pandemic.

[4] 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

[5] 2020 US Census State Profile for Pennsylvania available: https://www.census.gov/library/stories/state-by-state/pennsylvania-population-change-between-census-decade.html

[6] Public school enrollments by race available: https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx

[7] https://nces.ed.gov/blogs/nces/post/new-data-reveal-public-school-enrollment-decreased-3-percent-in-2020-21-school-year

[8] Special Education and Total Enrollment by LEA: 2008-2020. Available: https://penndata.hbg.psu.edu/Additional-Reports.

[9] PDE guidance for measuring attendance during remote learning required students to both access learning resources and completed assigned learning activities, guidance is available: https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/SchoolReopeningGuidance/ReopeningPreKto12/CreatingEquitableSchoolSystems/FocusEffectiveInstruction/Assessment/Pages/Attendance.aspx. Truancy rates based on a comparison of PA Safe School Online, School Safety Historic state reports for 2019-20 and 2020-21 available: https://www.safeschools.pa.gov/Main.aspx?App=6a935f44-7cbf-45e1-850b-e29b2f1ff17f&Menu=dbd39a1f-3319-4a75-8f69-d1166dba5d70&res=

[10] 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. 2019-20 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#.

[11] Excludes other revenue.

[12] 2019 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 5. Available https://www.census.gov/data/tables/2019/econ/school-finances/secondary-education-finance.html.

[13] Current expenditures include all function codes other than 4000 (facilities acquisition and improvement) and 5000 (debt service and other financing). 2019-20 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#.

[14] Map based on U.S. Census Bureau's definition of current operation. 2019 Public Elementary-Secondary Education Finance Data. Summary Tables, Table 8 and Appendix A. Available https://www.census.gov/data/tables/2019/econ/school-finances/secondary-education-finance.html.

[15] Illinois (33.2%).

[16] Based on an analysis of PDE expenditure and ADM data for school districts for the years 2010-11 and 2019-20. Available https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/default.aspx

[17] Pension costs – object 230. Charter school tuition payments – object 562. Special education – function 1200. State and federal revenues are those reported on the Annual Financial Reports. State revenues for charter school reimbursement were discontinued in the 2011-12 state budget. 2010-11 and 2019-20 Annual Financial Reports available https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#

[18] Based on a comparison of Annual Financial Reports from 2019-20 and 2010-11. Pensions – expenditure object 230 compared to state revenue code 7820 retirement contributions. Charter school tuition payments – object 562 compared to state revenue code 7140 charter schools. State revenues for charter school reimbursement were discontinued in the 2011-12 state budget. Basic Education Funding increase (not including state share of Social Security payments) based on historical subsidy information from PDE available: https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/Historical%20Files/Pages/default.aspx

[19] Tuition to Pennsylvania charter schools (object code 562) divided by total expenditures. 2019-20 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#

[20] See 24 P.S. § 17-1725-A

[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 expenses consist of function code 1200 Special and Gifted Education minus 1243 Gifted Support.

[22] 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, 6832 Federal IDEA Pass Through as well as 8701 ARRA IDEA Part B, 8702 ARRA IDEA Section 619, and 6833 Federal ARRA IDEA Pass Through for relevant years. Special education expenses consist of function code 1200 Special and Gifted Education minus 1243 Gifted Support plus the expenses reported on the Special Education Services Schedule (SESS) as part of the AFR.

[23] State and federal special education revenues as a percentage of special education instructional and support services expenses. Based on school districts not receiving or using other state or federal revenue to pay special education costs.



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