

Education Funding in the Commonwealth

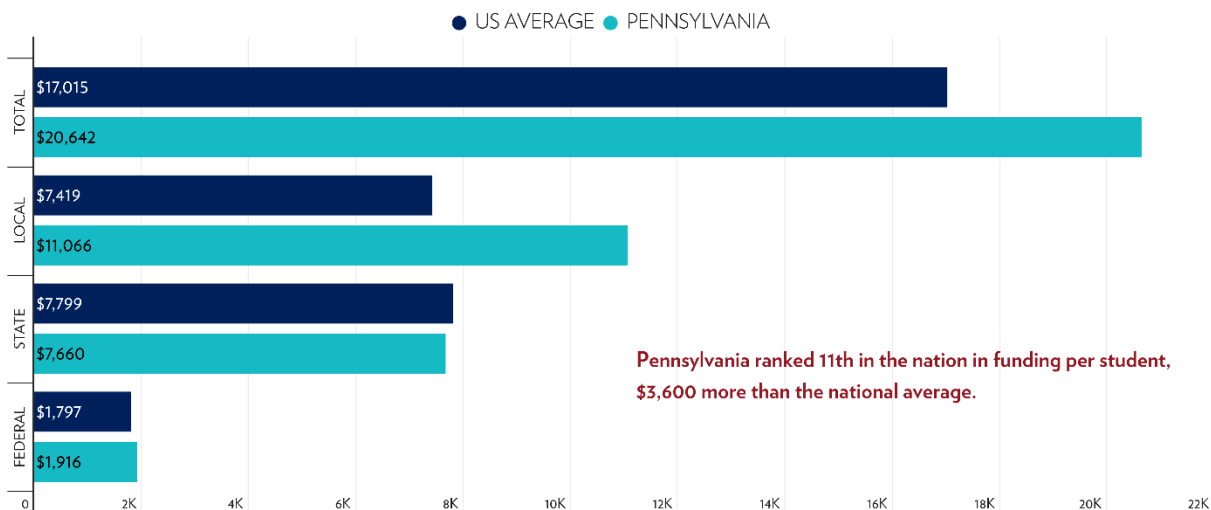
PENNSYLVANIA OUTSPENDS THE NATION ON PUBLIC SCHOOLS

Pennsylvania ranks among the highest-spending states on public education.

- According to National Center for Education Statistics data, as of fiscal year (FY) 2021, Pennsylvania's spending of nearly \$21,000 per student was \$3,600 more than the national average.¹
 - As of FY 2021, [Pennsylvania ranked](#) 11th in total per-student funding, 7th in local per-student funding, and 27th in state per-student funding.

Public School Revenue Per Student

Fiscal Year 2021



Source: National Center for Education Statistics. Revenues and Expenditures for Public Elementary and Secondary Education. <https://nces.ed.gov/publs2023/2023501.pdf>

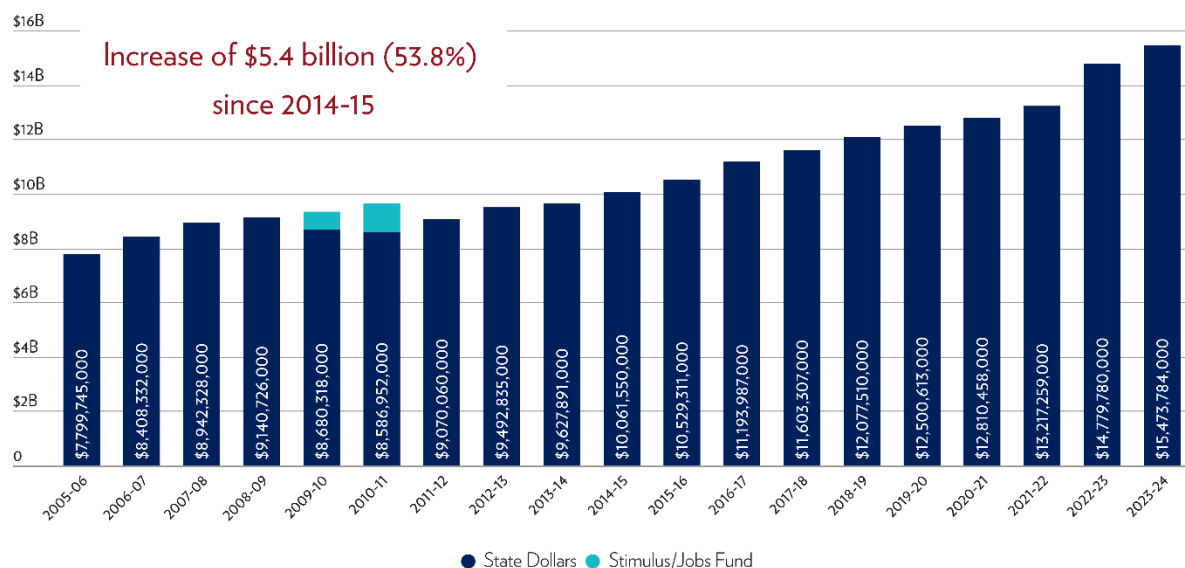
PENNSYLVANIA PUBLIC SCHOOL SPENDING IS GROWING

Over the last decade, state spending on Pennsylvania public schools reached all-time highs year after year.

- Pennsylvania per-pupil public school funding increased to \$21,263 in the 2021–22 school year, up 37.6 percent since 2013, according to data from the Pennsylvania Department of Education (PDE).²
 - This spending increase occurred before Pennsylvania distributed most of its federal pandemic aid and increased public school funding in the most recent state budget.
 - Total school district spending from all sources (local, state, and federal) increased to \$35.78 billion in 2021–22.

- As passed, the Pennsylvania state budget [increases state support of public schools](#) to nearly \$15.5 billion, with the \$566 million increase in 2021–22, the \$1.58 billion increase in 2022–23, and the \$690 million increase for 2023–24.³
 - State support of public schools has increased 53.8 percent since 2014–15, with a total increase of \$5.4 billion.

State Support of Public Schools



Source: PA Department of Education, Summary of State Appropriations for Education

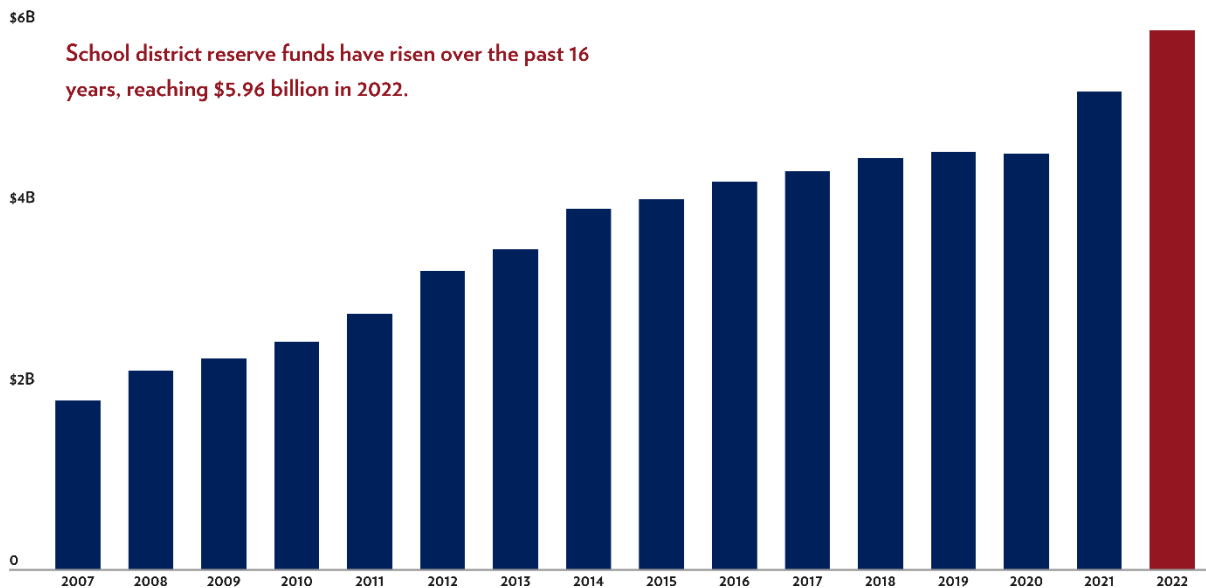
SCHOOL DISTRICT RESERVE FUNDS ARE GROWING TO EXCESSIVE LEVELS

While some rainy-day funds are important for weathering unforeseen events, school districts have excessive stockpiles of taxpayer resources.

- School district reserves consist of assigned, unassigned, and committed funds. While the intent for assigned funds may be for capital improvements, reserve funds are fungible, which allows school districts to repurpose their use.
- The most recent PDE [data reveals](#) that school districts are collectively holding \$5.96 billion in reserve funds (as of 2021–22), up 68.6 percent since 2013.⁴
- School districts' collective combined reserve funds increased in 13 of the past 14 years, including a \$679 million increase in 2021–22.

These numbers represent school district reserves at the end of the 2021-22 school year (or June 30, 2022), before the record \$1.6 billion increase in support for public schools included in the 2022–23 budget. It also precedes the distribution of most of the pandemic aid funding for school districts.

School District Fund Reserves



Source: Pennsylvania Department of Education, Detailed Annual Financial Reports, "General Fund Balance 1996-97 to 2020-2021." General Fund Balance includes Assigned, Committed, and Unassigned funds.

The state's previous auditor general, Eugene DePasquale, [recommended](#) that reserve funds be no more than 20 percent of the school district's total spending.⁵ Remarkably, almost half of Pennsylvania's 500 school districts have reserve funds in excess of 20 percent of their spending. The average district's reserve balance is 23 percent of expenditures.

- 419 districts have reserve funds exceeding 10 percent of spending.
- 255 districts have reserve funds exceeding 20 percent of spending.
- 55 districts have reserves of 40 percent or greater.

As a percentage of general fund spending, Pennsylvania school districts have twice the reserves of the state's Rainy Day Fund.

In January 2023, Pennsylvania Auditor General Tim DeFoor [released an audit](#) showing that school districts were misusing reserve funds—shifting funds around in a “shell game” to avoid restrictions on raising taxes. These restrictions only apply when school districts hold more than 8 percent of expenses in their “unreserved, undesignated” fund balances but allow districts to shift money around to other types of accounts.

- The audit covered 12 school districts and found that “common yet questionable practices” allowed the districts to raise taxes 37 of the 48 times they were eligible. The districts raised taxes despite having sufficient funding—an average of more than \$360 million collectively—in their reserves.⁶
- Such practices have led to litigation, including in the Lower Merion School District, where the district agreed to [refund \\$27 million](#) to homeowners following tax increases in violation of state law.

This audit confirms that many school districts are not only adequately—but excessively—funded and use loopholes in the law to stockpile taxpayer resources.

SCHOOL DISTRICTS CONTINUE TO HOLD FEDERAL FUNDS

Calls for increases in state education funding come even as public schools sit on billions of unspent federal aid. This leftover federal money is *in addition* to the billions school districts hold in general reserves.

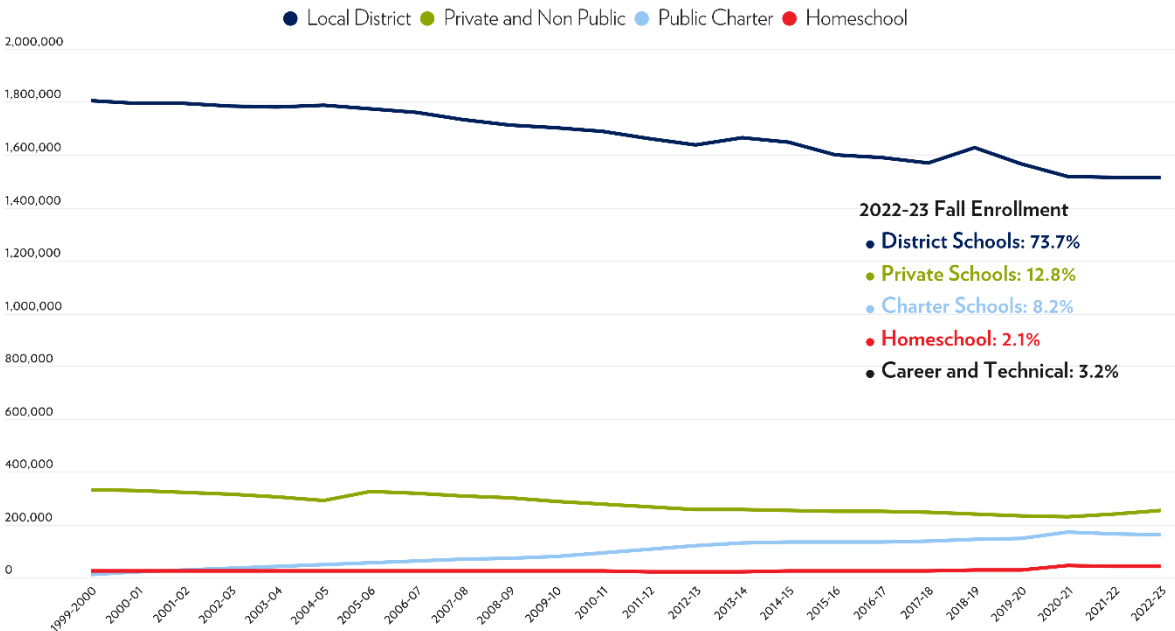
- Since 2019, Pennsylvania public schools were granted more than \$6.7 billion in federal pandemic aid through three packages: Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and American Rescue Plan (ARP).
- As of October 1, 2023, Pennsylvania public schools (including district and charter schools) still have [\\$2.5 billion](#) in federal pandemic aid yet to be distributed from the state Treasury.⁷

PREK–12 PUBLIC SCHOOL ENROLLMENT IS DECLINING

Overall, Pennsylvania’s public school student enrollment is declining, while homeschool enrollment dramatically increased, fueled in large part by the COVID-19 pandemic.

- Pennsylvania public schools lost more than 139,000 students, or 7.7 percent from the 1999–2000 to the 2022–23 school year.⁸
 - District schools lost more than 289,000 students, or 16.1 percent, while charter schools grew by 151,000.
 - More than 60,000 students enrolled in Career and Technical Schools or Intermediate Unit Programs.
- Private school enrollment also dropped during this time frame, with 78,000 fewer students enrolled in private and nonpublic schools, a 24.1 percent decline.⁹
- Homeschooling rose by 74.5 percent from 1999–2000 to 2021–22, with a major increase in the 2020–21 school year, during the pandemic.¹⁰
- A large dip in school district enrollment has occurred since 2019–20, following the start of the pandemic, with almost 51,000 students leaving school districts.¹¹
 - In Philadelphia alone, more than 11,000 students, or 8.6 percent, have left the school district since the start of the pandemic.¹²

Pennsylvania PreK-12 School Enrollment Trends



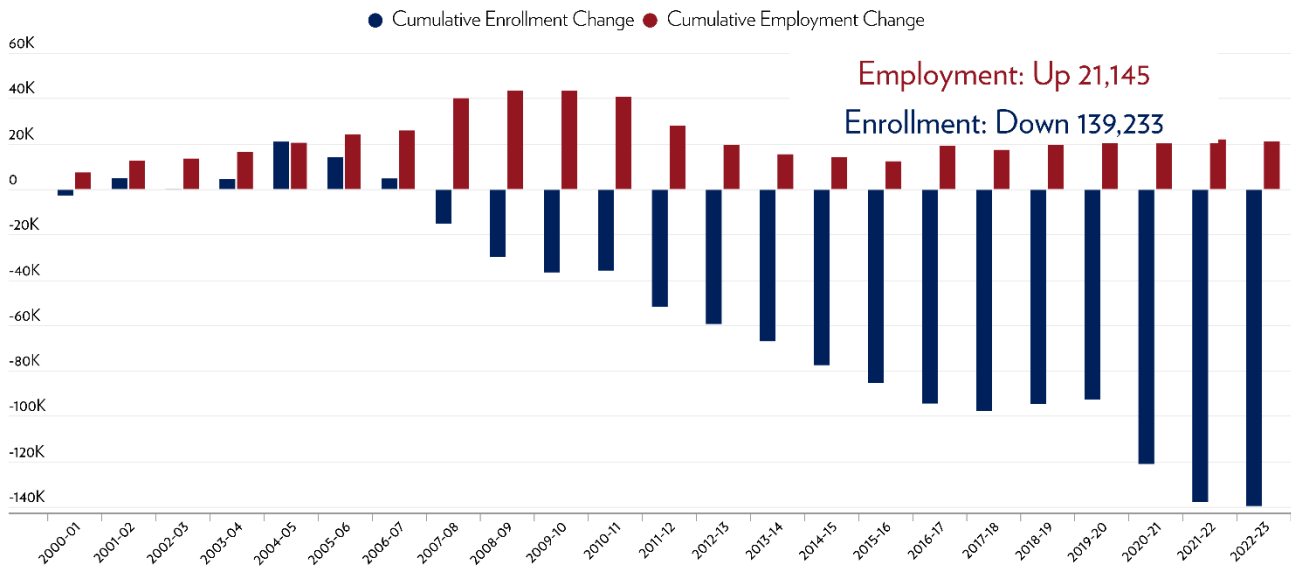
PUBLIC SCHOOL EMPLOYMENT IS GROWING

Although student enrollment is down, public school employment of teachers and administrators is up. Individual school districts largely retain funding despite declines or increases in student enrollment.

- Even as enrollment declined, Pennsylvania public schools added 21,145 employees, a growth rate of 8.8 percent from 1999–2000 to 2022–23.¹³
 - Public schools added more than 7,500 classroom teachers (6.5 percent growth).
 - The largest growth was in all other categories of “professional staff”—including administrators, coordinators, and “other professional staff.” Public schools added 8,885 non-teacher professional staff, a growth rate of 39.0 percent.
 - Even post-pandemic, public schools have added staff—with an additional 1,319 classroom teachers since the 2019–20 school year—while enrollment dropped.
- At the same time, the number of students per teacher in public schools dropped from 15.7 to 13.6.
 - This student-to-teacher ratio varies by school district, from 18.9 to 1 for the Greater Nanticoke Area in Luzerne County down to 7.6 to 1 for North Clarion County.
 - The ratio of students to total employment dropped from 7.8 to 1 to 6.6 to 1.
- Some school districts are experiencing teacher shortages and difficulty hiring teachers. Focusing funding on school districts instead of students exacerbates the teacher hiring problem.
 - Statewide, there are more teachers (as well as more administrators and more support staff) but fewer students.

- Even school districts with shrinking enrollment have added teachers and other staff or retained more than their enrollment required.
- This over-hiring has led to shortages in school districts that face greater challenges in teacher hiring.
- This hiring problem is because funding doesn't follow students. School districts with shrinking enrollment have continued to get funding increases (due to "hold harmless" provisions).

Pa. Public School Enrollment and Staff Growth Since 2000



Source: Bureau of Labor Statistics: <https://www.bls.gov/cpi/>

PAST PENSION LIABILITIES LIMIT TEACHER PAY

Pennsylvania teachers are, on average, among the highest-paid teachers nationally. Employee benefit costs have skyrocketed because of past policy decisions—supported by the school unions—to underfund the school pension system and push off needed pension reform.

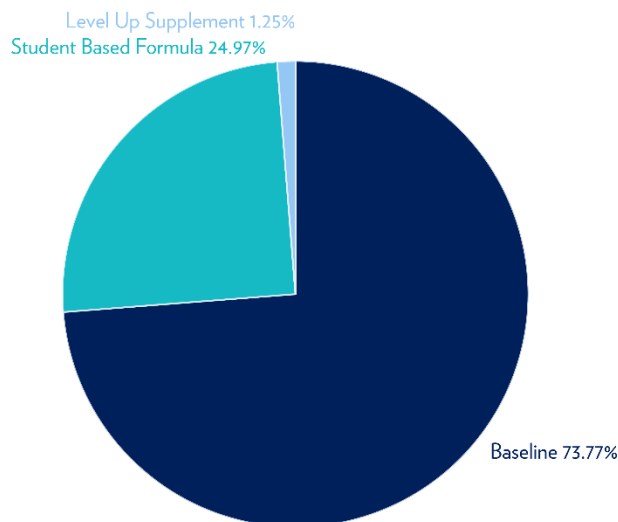
- The average salary for a classroom teacher in Pennsylvania public schools was \$74,723 as of 2022–23, according to the PDE.¹⁴
 - This ranks Pennsylvania 12th highest in average teacher pay, according to the National Education Association (NEA).¹⁵
- While teacher pay is relatively high compared to the national average, the cost of employee benefits has skyrocketed, crowding out salary increases.
 - In 2021–22 (the latest PDE data available), Pennsylvania public schools spent \$9.1 billion on employee benefits. This comes to nearly \$36,000 per employee.¹⁶

- From 2011–12 to 2021–22, total public school spending on salaries increased 15.7 percent; meanwhile spending on employee benefits increased 86 percent, as retirement contributions (i.e., pension payments) increased 367 percent.¹⁷
- For the 2022–23 school year, the pension contribution rate for all Pennsylvania public schools was 35.26 percent;¹⁸ all public districts had to contribute 35 percent of salaries (in aggregate) towards that state-run pension plan for school employees (PSERS).
 - The lion’s share of this contribution rate—28.24 percent—wasn’t for current teacher’s retirement, but to pay off past unfunded pension liabilities (i.e., debt).
 - That rate (28.24 percent) equals \$20,186 when imposed on the average teacher salary.
 - If Pennsylvania had enrolled all employees in a defined contribution plan, like a 401k, there would be no pension debt to pay off. Had lawmakers done so, Pennsylvania public schools could be paying teachers an additional \$20,000 per year, without increasing overall spending.

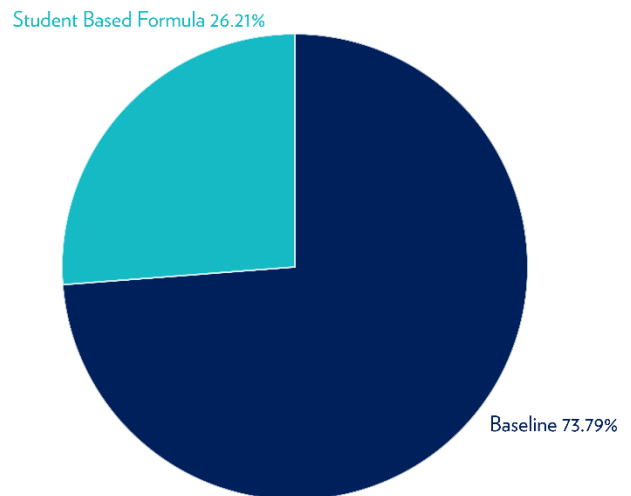
MOST STATE AID IS DISTRIBUTED THROUGH HOLD HARMLESS

While the commonwealth adopted new student-based funding formulas for both basic education and special education, the vast majority of distributions—more than 70 percent of each appropriation in 2023–24—follow the baseline allocation, not the new funding formulas.¹⁹

Basic Education



Special Education



Source: PA Department of Education, 2022-23 Estimated Basic Education Funding, 2022-23 Estimated Special Education Funding

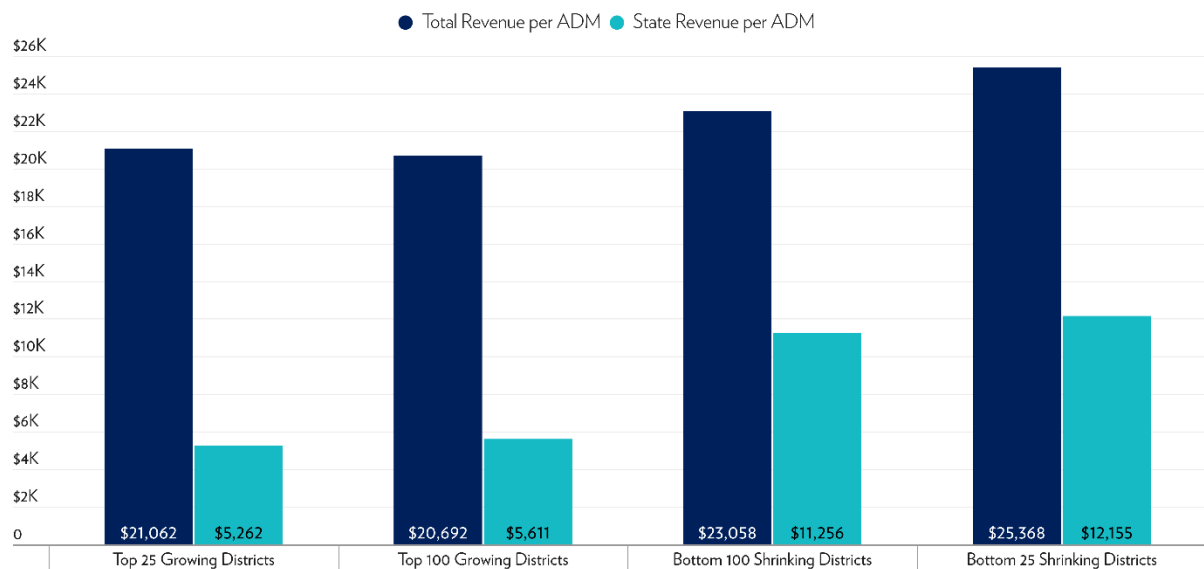
This baseline was set in 2014–15 for Basic Education (with some subsequent adjustments) and in 2013–14 for Special Education, after decades of hold harmless provisions in which districts were guaranteed the same amount of state revenue as the prior year, plus a percentage of the increase.

That is, the vast majority of state funds to districts *remain untied* to enrollment numbers, demographics, or special education designations.

As a result of this formula, districts that have had shrinking student enrollment get significantly more state funding per student—as well as averaging more funding per student overall—than districts with growing enrollment.

- In fact, the 25 fastest-growing districts received approximately \$5,262 in state funds per student in 2021–22, while the 25 districts that lost the most students received \$12,155 in state funds per student, about 2.3 times as much. This disparity allows districts to retain or add staff even with significantly fewer students.

Impact of Hold Harmless



SOURCE: Pennsylvania Department of Education Annual Financial Reports (Expenditure Data for School Districts).

RESPONSE TO “FUNDING GAP BETWEEN HIGH- AND LOW-POVERTY DISTRICTS”

There’s certainly some truth to there being a funding gap between high-poverty and low-poverty districts, though the biggest impact is on growing vs. shrinking districts.

- Pennsylvania spends significantly more per pupil than the national average. The 100 highest-poverty districts receive more than \$21,500 per student—nearly \$5,000 more per student than the national average.
 - For comparison, [Ohio ranks high](#) on the Education Trust report for “equity” between high-poverty and low-poverty districts, but those districts are getting \$15,000 per student.²⁰
 - One of the big differences between Pennsylvania and other states is how much local funding there is for public schools—and how few restraints there are on school districts raising taxes.

- If Pennsylvania wanted to be at the national average, policymakers could cut local district funding for public schools—that would be more “equitable” by these measures, yet no one actually argues for that.
- The state funding formula, even with the problems associated with hold harmless, provides significantly more funding per student to high-poverty and low-income districts. The more money that flows through the fair funding formula, the less of a disparity there will be.
- Notably, because of hold harmless, the biggest gap is between shrinking districts and growing districts—with shrinking districts getting significantly more than growing districts.

Per Student Funding Analysis

Avg. Revenue Per ADM	Total Revenue, 2021-22	State Revenue, 2021-22	BEF 2023-24
Top 25 Growing Districts	\$21,062	\$5,262	\$2,100
Top 100 Growing Districts	\$20,692	\$5,611	\$2,925
Bottom 100 Shrinking Districts	\$23,058	\$11,256	\$7,609
Bottom 25 Shrinking Districts	\$25,368	\$12,155	\$8,836
Top 25 Highest Median HH Income	\$23,658	\$5,197	\$1,268
Top 100 Highest Median HH Income	\$22,488	\$5,303	\$2,032
Bottom 100 Lowest Median HH Income	\$21,252	\$11,329	\$8,474
Bottom 25 Lowest Median HH Income	\$21,742	\$11,608	\$10,344
Top 25 Lowest Poverty Rate	\$23,954	\$6,117	\$2,138
Top 100 Lowest Poverty Rate	\$21,665	\$6,285	\$2,851
Bottom 100 Highest Poverty Rate	\$21,536	\$10,947	\$8,242
Bottom 25 Highest Poverty Rate	\$22,391	\$11,652	\$10,006

EDUCATION FUNDING PER STUDENT IS UNRELATED TO PERFORMANCE

Whether looking at state comparisons or district comparisons, countless studies have found little connection between public school spending and educational performance.

- A 2018 [report](#) shows “spending more money has virtually no effect on student performance.” The authors, [Stan Liebowitz and Matthew Kelly](#), retool traditional ranking systems in their analysis for the Cato Institute to account for student learning, teacher effectiveness, and student diversity. Pennsylvania receives an overall ranking of 26th in quality and 39th in efficiency.²¹
- In a 2014 nationwide study that examined the correlation between state school spending and academic performance over a 40-year time period, [Andrew Coulson](#) finds “essentially no link between state education spending (which has exploded) and the performance of students at the end of high school (which has generally stagnated or declined).”²²
- [Ben DeGrow](#), director of education policy at the Mackinac Center, compares per-pupil revenue growth with changes in fourth and fifth grade NAEP scores nationwide and shows that states with the largest increases in school funding did not improve their test scores more than states with less of

an increase. DeGrow finds that six of the top 10 states for test score improvement were among the bottom 11 states for school funding growth.²³

- A [2009 study](#) from the Math and Science Partnership of Greater Philadelphia on Pennsylvania school performance found no relationship between per-student spending and performance on 11th grade test results.²⁴ Other state-level studies conducted in Kansas, Illinois, and New Jersey also found little to no relationship between public school expenditures and student educational achievement.²⁵
- Dr. [Eric Hanushek](#) of Stanford University, a prolific scholar on school funding and outcomes, found no “consistent relationship between school spending and student performance.”²⁶
- A more recent body of research has suggested that increased funding does indeed produce better academic outcomes for students.²⁷
 - But these studies have received [criticism for making causal claims](#) without using causal methodologies.²⁸ And attempts to replicate this research have failed.²⁹ If claims that increased funding produces favorable student outcomes were true, the last 50 years of dramatically increased education spending would have erased achievement gaps and produced significant academic improvement.³⁰

EDUCATIONAL CHOICE SHOULD BE PART OF THE SOLUTION

Much of the reason why certain school districts have excessive reserve funds is a state funding system—recently ruled unconstitutional by the Commonwealth Court—that remains unrelated to student enrollment. Indeed, most state funds flow through hold harmless provisions guaranteeing districts the funding they got in prior years.

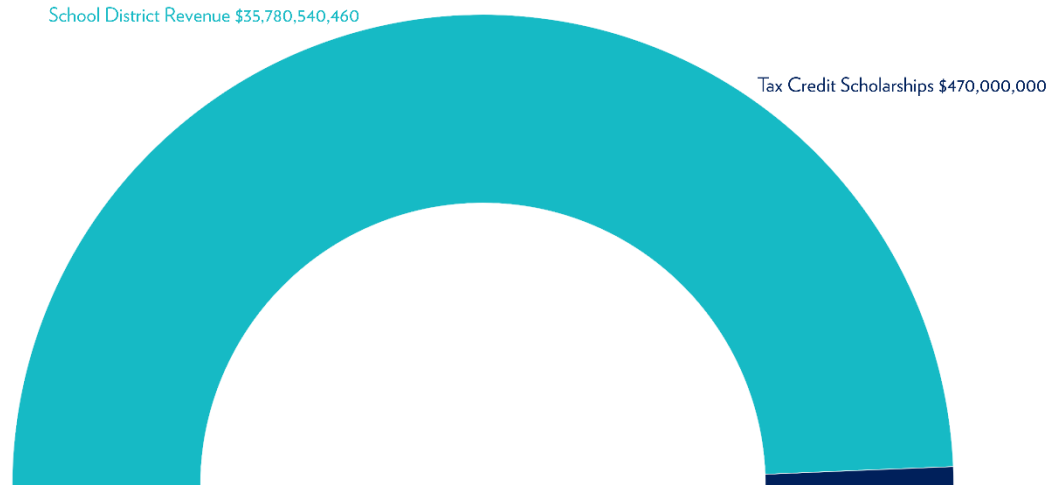
Instead of funding empty buildings and allowing districts to stockpile resources, state lawmakers should target education funding to follow the student, ensuring it goes where it is most needed. This includes delivering on the Court’s new mandate that “**every** student receives a **meaningful opportunity** to succeed” by expanding educational options.³¹

Pennsylvania currently has two tax credit scholarship programs, the Educational Improvement Tax Credit (EITC) and the Opportunity Scholarship Tax Credit (OSTC) that allow businesses to donate to scholarship organizations to provide K–12 scholarships to private schools (as well as donating to PreK scholarship organizations and educational improvement organizations). Yet, while nearly 12 percent of Pennsylvania

students attend private schools, the \$470 million available for tax credit scholarships represent only about 1 percent of funding.

School District vs. Tax Credit Scholarships

As a percentage of total spending, less than one percent goes to tax credit scholarships



SOURCE: Pennsylvania Department of Education, Annual Financial Reports (Expenditure Data for School Districts).

Education Opportunity Account (EOA) programs like the proposed Lifeline Scholarships, also known as the Pennsylvania Award for Student Success (PASS), would directly fund students—giving families the resources they need for educational costs and delivering on the promise that every child has access to a quality education regardless of their zip code.

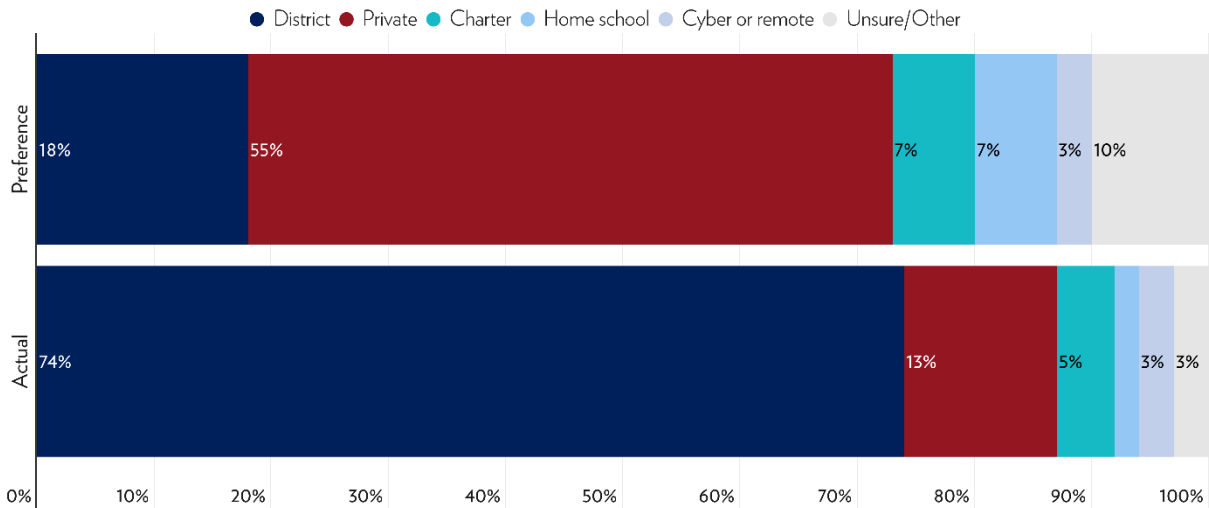
EOAs, also referred to as Education Savings Accounts (ESAs), are restricted-use accounts funded by tax dollars. As with health savings accounts, 529 college plans, or electronic benefits transfer (EBT) cards for food stamps, funds in the EOA are only for approved purchases—like tuition, curriculum, tutoring, internet access, and services for students with special needs.

PENNSYLVANIANS SUPPORT EDUCATIONAL CHOICE

- An overwhelming majority of parents want school choice. A [March 2023 poll](#) found that 77 percent of Pennsylvania voters support expanding the commonwealth’s tax credit scholarship program. The same poll also found that 67 percent of Pennsylvania voters support providing Lifeline Scholarships to families in the lowest-performing schools to use for their children’s educational expenses.³²
- Polling also indicates a tremendous mismatch between what type of school children attend and what their parents would prefer. This mismatch helps show why education funding should follow students rather than have the monies locked into an assigned system. Even the “best” school won’t work for every child who happens to live within a certain radius of it. Wealthy families already have options for their children. School choice policies ensure all children—regardless of zip code, income, or race—have similar options.

Parents' School Preference

In 2023, fewer than 1-in-5 parents surveyed would select a public district school for their child, if money was of no concern.



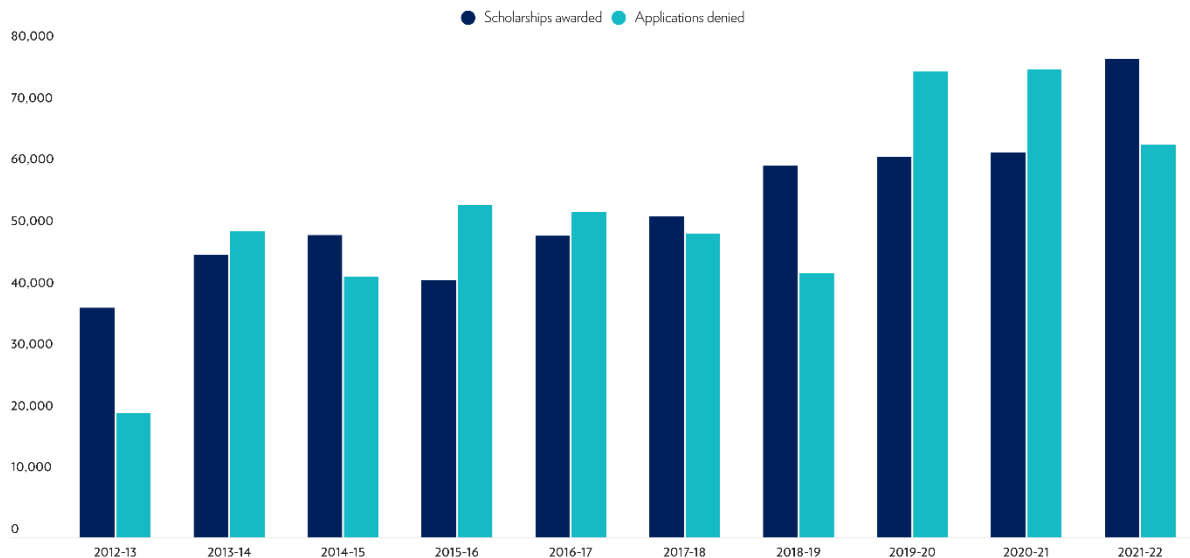
Source: Commonwealth Foundation, Common Ground in the Commonwealth Q4 Survey, Dec 2023. <https://www.commonwealthfoundation.org/commongroundpoll/>

CURRENT PROGRAMS FALL SHORT OF STUDENT NEED

- Pennsylvania’s EITC and OSTC are state tax credit programs that give thousands of low- to middle-income students access to high-quality schools of their choice. While these scholarship programs provide transformative opportunities to students, state caps limit the programs’ impact.
- In 2021-22, K–12 students submitted 141,482 scholarship applications, nearly 3,000 more than the previous year and the highest on record.

Demand for EITC/OSTC far outpaces supply

While almost 78,000 students received a tax credit scholarship in 2021-22, over 63,781 applications were denied.



Source: Combined yearly total of EITC and OSTC applications. Pennsylvania Department of Community & Economic Development, Right to Know Law Request, 2012-13 through 2020-21 (most recent data available).

- In 2021-22, Pennsylvania scholarship organizations awarded 77,670 scholarships to K-12 students but denied another 63,812—more than 45 percent of applications—because of state caps.
- Twenty-one states offer tax credit scholarship programs. Four of those—Arizona, Florida, Montana, and Nevada—use automatic escalators. A Florida-style escalator, which provides for a 25 percent increase on the total tax credit cap when at least 90 percent of credits are utilized the previous year, would allow Pennsylvania’s programs to keep pace with demand from both student applicants and would-be business donors.

Tax credit scholarship caps (K-12)

	Scholarships Awarded	Applications Denied	Average Scholarship	EITC	OSTC	EDS	Total
2016-17	48,977	52,857	\$1,885	\$75 million	\$50 million		\$125 million
2017-18	52,144	49,356	\$2,002	\$85 million	\$50 million		\$135 million
2018-19	60,387	42,918	\$2,113	\$110 million	\$50 million		\$160 million
2019-20	61,767	75,651	\$2,201	\$135 million	\$50 million	\$5 million	\$190 million
2020-21	62,507	76,031	\$2,534	\$135 million	\$50 million	\$5 million	\$190 million
2021-22	77,671	63,781	\$2,363	\$175 million	\$50 million	\$5 million	\$230 million
2022-23	N/A	N/A	N/A	\$263 million	\$65 million	\$12 million	\$340 million
2023-24	N/A	N/A	N/A	\$325 million	\$85 million	\$60 million	\$470 million

Source: Combined yearly total of EITC and OSTC applications. Pennsylvania Department of Community & Economic Development, Right to Know Law Request, 2012-13 through 2020-21 (most recent data available).

- Pennsylvania’s charter schools are independently run public schools with more flexibility than district schools. There were **163** brick-and-mortar charter schools and **14** cyber charter schools operating in Pennsylvania during the 2022–23 school year educating nearly 162,000 students.^{33, 34}
 - School districts are the sole authorizers for brick-and-mortar charter schools, which means districts get to decide if a competitor can open. This is a huge conflict of interest. While there is a state appeals board, it is a time-consuming and expensive process. The lengthy **waiting lists** at many charter schools show this **system isn’t working for students**.³⁵
 - The PDE is the sole authorizer for cyber charter schools. This makes the approval process highly political since an anti-cyber administration is unlikely to approve new cyber charter schools.
 - In January 2023, Apply Philly Charter—a program that allows students to apply for open seats in any one of 72 Philadelphia-area charter schools—received applications from 26,102 students. Only 7,660 (or 29 percent) were selected by lottery for a seat in a charter school, while more than 18,000 students were put on waiting lists.³⁶
- State law currently requires charter schools to go through school districts/school boards for authorization and renewal. This creates an inherent conflict of interest, and school boards have been reluctant to authorize new charter schools, and eager to close charters—even those that significantly outperform district schools.

- Allowing for independent, alternative charter school authorizers—as other states have—would alleviate this conflict of interest and allow charter school operators another path to approval.

ACADEMIC RESEARCH SHOWS BENEFITS OF EDUCATIONAL CHOICE

- Schools of choice are held accountable by the parents and students that they serve. If parents are not satisfied with a private school, they can transfer their child to another. Ultimately, parents—not bureaucrats—know which schools best serve the needs of their children.
- Studies show that school choice programs have positive, verifiable results. [Fourteen out of 18](#) empirical studies found that school choice improves the academic outcomes of students.³⁷
- Tax credit scholarships and EOAs provide students with educational opportunity at a fraction of what public schools cost, generating significant savings for taxpayers.
 - A [2021 EdChoice study](#) examined 40 private school choice programs across 19 states and found significant fiscal savings for taxpayers. These school choice programs **saved a cumulative \$12.4 billion to \$28.3 billion, or on average, \$1.80 to \$2.85 for every dollar spent on the programs**.³⁸ Taxpayers incurred savings when students switched to school choice programs, which are much less expensive than public school education.
 - An [economic impact analysis](#) by Corey DeAngelis found that expanding Pennsylvania’s tax credit scholarship program would generate billions of dollars in long-run savings. DeAngelis estimates that a \$100 million increase in tax credit scholarships would **result in \$3 billion in economic benefits from higher lifetime earnings**.³⁹
- When students switch to school choice programs, their classmates that remain in public schools benefit from increased funding per student and smaller class sizes.
 - A [2022 study of Ohio’s school choice program](#) found **no negative impact on school district per-student expenditures**. While receiving less state funding for school choice participants, school districts retain local per-student funding—even for students they no longer pay to educate.⁴⁰
 - Another [EdChoice report](#), published in 2022, found that 25 out of 28 studies concluded that school choice programs improve the academic outcomes of public school students, while 68 of 73 studies found positive fiscal benefits for school districts and taxpayers. By exerting competitive pressure on public schools, school choice programs benefit participants and public school students alike.⁴¹

Lawmakers should change the system of public education funding. The state should move away from funding buildings and districts toward funding children. This includes transitioning away from hold harmless provisions and fully implementing a student-based funding formula.

This should include programs like Lifeline Scholarships, a form of EOAs, for families to choose the best school for their kids.

CONCLUSION

Pennsylvania spends nearly \$22,000 per student in public schools, with state and local taxpayer funding constantly increasing. School districts have fewer students, but more teachers, more administrators, more support staff, and significantly larger reserve funds.

The issue isn't a lack of money, but how it is distributed. State lawmakers should work to ensure that funding follows the child, not the building, and continue progress on pension reform that benefits both teachers and taxpayers.

¹ National Center for Education Statistics, "Revenues and Expenditures for Public Elementary and Secondary Education: FY 21," Institute of Education Sciences, May 2023, <https://nces.ed.gov/pubs2023/2023301.pdf>.

² Pennsylvania Department of Education, AFR Data Files, 2020–21, <https://www.education.pa.gov/Teachers - Administrators/School Finances/Finances/AFR Data Summary/Pages/default.aspx>.

³ Pennsylvania Department of Education, "2023–24 Enacted Summary of State Education Appropriations," December 2023, <https://www.education.pa.gov/Teachers - Administrators/School Finances/Education Budget/Pages/default.aspx>.

⁴ Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, "General Fund Balance: 2012–13 to 2021–22," accessed August 1, 2023, <https://www.education.pa.gov/Teachers - Administrators/School Finances/Finances/AFR Data Summary/Pages/AFR-Data-Detailed-.aspx>.

⁵ Jan Murphy, "School Districts Reserve Funds Continue to Grow, Amassing \$4.3 Billion in 2014–15." *PennLive Patriot News*, June 15, 2016, https://www.pennlive.com/politics/2016/06/school_districts_reserve_funds.html.

⁶ Pennsylvania Department of the Auditor General, "Auditor General DeFoor Questions Annual Property Tax Increases for 12 School Districts; Calls on Legislature to Close Loopholes," news release, January 25, 2023, <https://www.paauditor.gov/press-releases/auditor-general-defoor-questions-annual-property-tax-increases-for-12-school-districts-calls-on-legislature-to-close-loopholes>; Auditor General Timothy DeFoor, "School Districts – General Fund Balances: Applying for Referendum Exceptions, Designating Funds, and Increasing Taxes," (Harrisburg, PA: Department of the Auditor General, January 2023), <https://www.paauditor.gov/Media/Default/Reports/speSchoolReservesAuditReport012523.pdf>.

⁷ Pennsylvania Treasury Accounting Bureau, Status of Appropriation (COVID-ESSER-LEA), September 2023 monthly report, September 29, 2023, <https://www.patreasury.gov/tabs/>.

⁸ Pennsylvania Department of Education, Public School Enrollment Reports, accessed August 18, 2023, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>.

⁹ Pennsylvania Department of Education, Private and Nonpublic School Enrollment Reports, accessed August 18, 2023, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PrivateNPEnrRpts.aspx>.

¹⁰ Pennsylvania Department of Education, Home School Education, accessed August 1, 2023, <https://www.education.pa.gov/DataAndReporting/HomeSchool/Pages/default.aspx>.

¹¹ Pennsylvania Department of Education, Public School Enrollment Reports.

¹² Philadelphia School District, District Performance Office, School Information, December 2022 [update], accessed August 18, 2023, https://www.philasd.org/performance/programs/services/open-data/school-information/#district_enrollment.

¹³ Pennsylvania Department of Education, Professional Staff Summary, accessed August 15, 2023,

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