

2025 State of Education Spending in Pennsylvania

OVERVIEW

The national trends impacting education in Pennsylvania in 2025 include an [impending fiscal cliff](#), [under-enrolled schools](#), and [population decline](#), all of which lead to school closures across the state.

Pennsylvania taxpayers will spend [\\$16.8 billion](#) to educate K–12 students in the 2024–25 school year, at a cost of more than [\\$21,985](#) per student, even though there are [39,000 fewer](#) K–12 students in Pennsylvania’s public schools than in 2019–2020.

Despite declining enrollment, numbers for school staff, teachers, and administrators have [increased](#). School districts simultaneously [raise taxes](#) while holding [excessive reserve fund](#) balances. The numbers for [migrant students](#) and [special education learners](#) keep growing, even as district school populations shrink.

No one policy solution can solve all of Pennsylvania’s education challenges. However, allowing state funding to follow students to the school of their choice—through Lifeline Scholarships and tax credit scholarships—would address many of the issues.

KEY POINTS

- There are 1.5 million K–12 students enrolled in public schools in Pennsylvania, down from 1.8 million in 2000. Yet, public schools have added [24,000](#) more employees (10 percent growth), including nearly 44 percent growth among administrators and other non-teaching professionals.
- The Pennsylvania Department of Education (PDE) reports [\\$76,718](#) as the median full-time salary for the commonwealth’s public school teachers in 2023–24, and Pennsylvania ranks [11th-highest](#) nationwide in teacher pay. Meanwhile, school districts spend, on average, \$26,000 per teacher in pension contributions, most of which go toward paying off past [unfunded liabilities](#).
- Pennsylvania school districts spent \$21,985 per student in 2022–23 (latest available data), ranking seventh in the nation compared to the national average of [\\$18,461](#).
- State taxpayer support of public education is up 54 percent over the last decade, reaching an all-time high of nearly \$16.8 billion in 2024–25.
- Pennsylvania school districts are stockpiling taxpayer resources, with nearly \$6.8 billion in local taxpayer dollars.

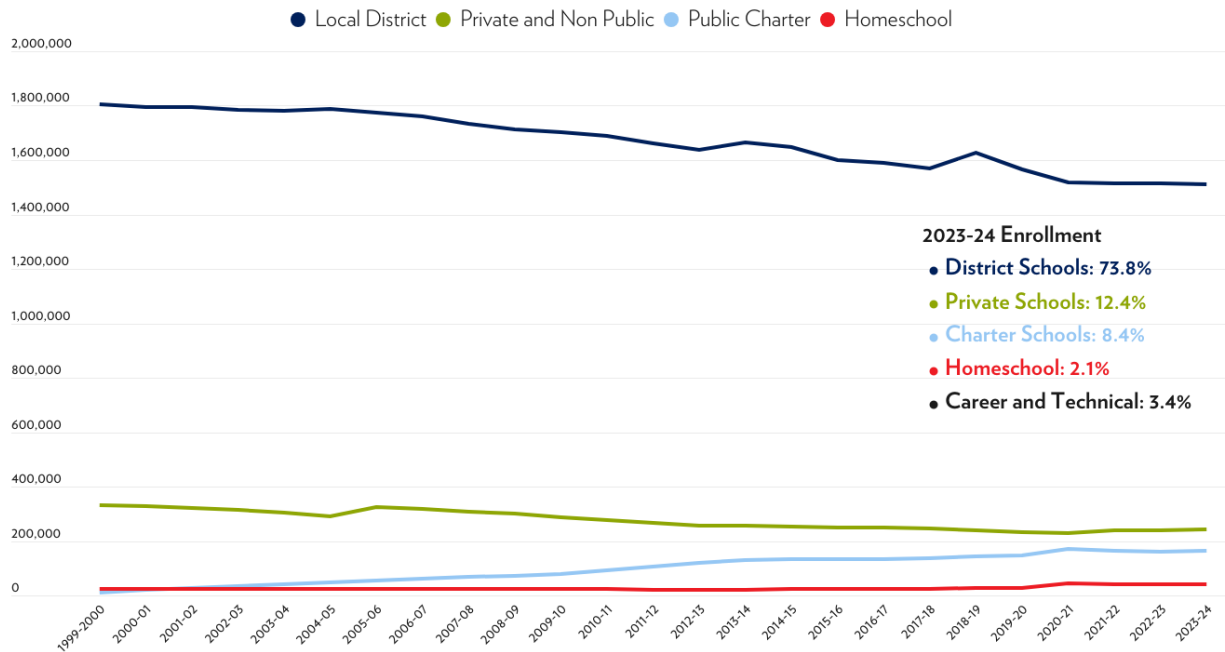
PUBLIC SCHOOL ENROLLMENT IS DECLINING

- Enrollment in Pennsylvania public schools is down due, in large part, to the state’s shrinking population from [out-migration](#).¹ Public schools, from 1999–2000 to 2023–24, lost 140,000 students (enrollment in district schools dropped 293,000 while charter schools gained 153,000 students).²
- The PDE anticipates that public school enrollment will decline by another [60,000](#) students by 2028.³
- However, segments of the student population are experiencing growth.
 - The number of students attending homeschool has grown by 60 percent since the pandemic.⁴
 - Post-pandemic charter school enrollment has grown by [12 percent](#), or 21,000 students.⁵
 - Nearly 66,000 students have enrolled in Career and Technical Schools or Intermediate Unit Programs, an increase of nearly 10 percent from the 2019–20 school year.⁶
 - The population of [special education](#) students is one of the fastest-growing demographics.⁷ Notably, Pennsylvania in 2022–23 served nearly [360,000](#) special education students, up from just [79,000](#) twenty years ago.⁸
 - There are nearly 90,000 English Learners enrolled in Pennsylvania public schools, an increase of [22 percent](#) since the 2020–21 school year.⁹

Policy Recommendations

- Education funding should follow students (rather than continuing to fund shrinking districts based on outdated population statistics).
- Pennsylvania education policy should seek to expand education options for every child in the commonwealth, but especially to serve growing populations.
- Districts should pass annual budgets based on current millage rates instead of raising local taxes to cover budget shortfalls.
- Districts should begin [planning](#) for a decade of [enrollment decline](#) by [decreasing spending](#), [reducing staff](#), and consolidating or closing [under-enrolled buildings](#).

Pennsylvania PreK-12 School Enrollment Trends

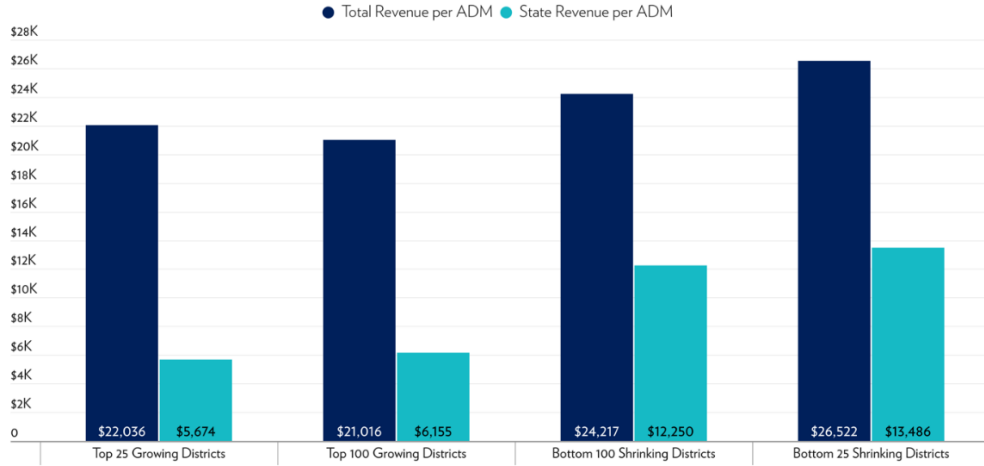


GROWING PUBLIC SCHOOL EMPLOYMENT

- Although student enrollment has declined across Pennsylvania, public school employment of teachers and administrators has increased. Pennsylvania public schools added 24,000 employees, a growth rate of 10 percent from 1999–2000 to 2023–24.¹⁰
 - Pennsylvania’s student-to-professional staff ratio is 13.4 students per teacher. With support staff included, the ratio is 10.6 students per staff member.
 - Public schools added more than 6,700 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 9,044 non-teacher professional staff, a growth rate of 39 percent.
 - The average administrator salary in Pennsylvania is [\\$111,000](#), while the highest-paid superintendent in the state earns \$340,000 annually at the School District of Philadelphia.¹¹
- Statewide, there are more teachers (as well as more administrators and more support staff) for fewer students.
 - Notably, school districts with shrinking student populations added teachers and other staff. “Hold harmless” provisions in the state education funding formula drive over-hiring.¹² Hold harmless also causes shortages for school districts that face greater hiring challenges, while districts with increasing enrollments do not receive adequate compensation for the influx of students.¹³

- The fundamental problem is state funding doesn't follow students. Instead funding is allocated to each district based on the number of students enrolled in 2014–15, with guarantees that school districts will continue to receive the same amount of money as the prior year, regardless of enrollment fluctuations.¹⁴

Impact of Hold Harmless

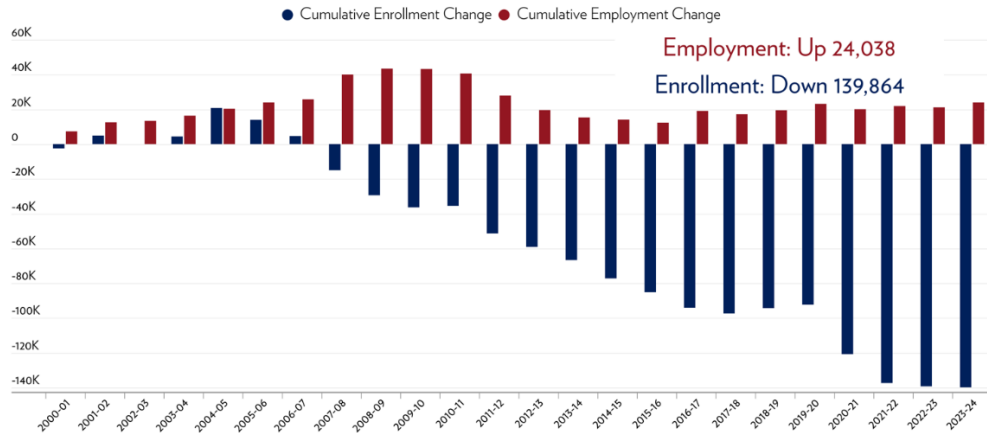


SOURCE: Pennsylvania Department of Education, Annual Financial Reports (Expenditure Data for School Districts).

Policy Recommendations

- Funding should follow students—whether to public, private, charter, or cyber charter schools—rather than flowing indiscriminately to districts based on hold harmless.
- Lawmakers should eradicate hold harmless and instead allocate funding to school districts based on increases or decreases to student enrollment.
- Shrinking districts should prepare to decrease spending, reduce staff, or close under-enrolled buildings as enrollment decreases.

Pa. Public School Enrollment and Staff Growth Since 2000



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

GROWING SPECIAL EDUCATION STUDENT POPULATION

- Findings in the Center on Reinventing Public Education’s “[The State of the American Student Fall 2024](#)” reveal COVID-19 learning loss, absenteeism, and teacher burnout have put our most vulnerable students at risk.¹⁵ The situation is even more dire for students with disabilities and English learners, who were underserved populations before the pandemic, and whose learning gaps have widened since 2020.
- Twenty percent of Pennsylvania’s K–12 students receive special education services, and [demand](#) for special education teachers exceeds the [supply](#).¹⁶
- School districts that cannot meet special education needs outsource the required services using taxpayer dollars to send children to schools that can meet their special education needs.
 - Right-to-know data shows that during the 2023–24 school year, the School District of Philadelphia spent almost \$35 million to educate nearly 700 special education students at private schools.
- A recent [report](#) from the Center of Learner Equity demonstrates that charter schools can improve outcomes by utilizing diverse methods for special needs students,¹⁷ and thousands of Philadelphia families are [switching](#) to cyber charter schools.¹⁸
- Instead of encouraging charter innovation, in July 2024, Gov. Josh Shapiro signed [Act 55](#) which cuts funding to special education students attending cyber charter schools and instead funnels the money to public school districts.¹⁹ This disinvestment in special education hurts special needs students, penalizes cyber charter schools, and financially rewards school districts for students they no longer educate.

Policy Recommendations

- State lawmakers should introduce legislation to ensure that taxpayer dollars follow every student to the school that best meets their needs. They could accomplish this through the establishment of [Lifeline Scholarships](#), the [Child Learning Investment Tax Credit](#),²⁰ and continued expansion of the Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs.
- Create Education Savings Accounts (ESAs) specifically for [special education students](#). This would enable parents to choose the best school for their child and reduce the burden districts face in hiring special education teachers.
- [Unbundle](#) special [education funding](#), allowing parents to utilize a portion of federal, state, or local dollars to pay for therapists, services, or private school tuition to meet their child’s special education needs.
- Increase the number of charter schools in Pennsylvania to help meet the increasing needs of special education learners.
- Phase out hold harmless and begin to allocate funding to school districts based on increases or decreases in student enrollments.

- Revise legislation that discriminates against special education students. All special education students deserve an adequately funded education.

ENGLISH LEARNER STUDENT POPULATION IS GROWING

The population of students whose primary language is not English are classified as [English learners](#).²¹ Their number continues to grow in Pennsylvania even as the overall school population shrinks.

- There are nearly [100,000](#) English learners enrolled in Pennsylvania public schools, an increase of 22 percent since the 2020–21 school year.²²
 - The [School District of Philadelphia](#) enrolls more than [25,000](#) English learners who speak 167 languages, representing 20 percent of the student body.²³
 - The growing number of English learners results in [overcrowding](#) at some schools, while other buildings are [under-enrolled](#).
 - [Private schools](#) have demonstrated their ability to educate students for far less than public schools and can help educate the overwhelming number of English learners in Pennsylvania.²⁴
- For example, the school district of Philadelphia spends [\\$21,642](#) per student.²⁵ [Children’s Scholarship Fund of Philadelphia](#) (CSFP) provides scholarships for K–8 students in Philadelphia. CSFP noted to the Commonwealth Foundation that its partner schools serve students speaking over 30 languages, with the median cost of tuition at \$4,950.

Policy Recommendations

- As the population of migrant children [increases](#), so will the burden on local taxpayers and school districts to educate these students. Improving the number and variety of school choice options in Pennsylvania, alongside improving access to those options, would help serve this growing population.
- State lawmakers should introduce legislation to ensure that taxpayer dollars follow every student to the school that best meets their needs. They could accomplish this through the establishment of [Lifeline Scholarships](#), the [Child Learning Investment Tax Credit](#),²⁶ and continued expansion of the EITC and OSTC programs.
- If state funding were to follow the student, thousands of multi-lingual students would have the ability to choose a private school that could meet their needs, reducing the burden on public schools.
 - This policy shift could lead to the opening of magnet, private, or charter schools designed to serve this growing population.
- Emergency scholarships should be authorized to allow students in overcrowded schools to attend private schools with adequate space and resources.
- Capacity at public charter schools willing to accept more students should be increased immediately to meet the growing English learner population.
- Lawmakers should terminate hold harmless. Instead, they should calculate funding to school districts on increases or decreases in student enrollments.

PAST PENSION LIABILITIES LIMIT TEACHER PAY

Employee benefit costs have [skyrocketed](#) because of pension debt.²⁷ The teachers' unions have thwarted pension reform, resulting in the state and school districts spending more on [teacher retirement](#), with current teachers receiving less in benefits.

- Pennsylvania teachers are among the highest-paid teachers nationally. The latest available data from PDE shows full-time classroom teachers, on average, earned \$76,718 in 2023–24.²⁸ Meanwhile, the national teacher salary nationally is \$69,597, according to the last reported figures from the National Education Association (NEA).²⁹
- NEA, the largest teacher union in the United States, ranks Pennsylvania 11th-highest in average teacher pay.³⁰ While teacher pay is relatively high compared to the national average, the cost of employee benefits has skyrocketed, crowding out salary increases.
 - In the [2022–23 school year](#) (latest PDE data available), Pennsylvania public schools spent nearly \$9.5 billion on employee benefits. This comes to nearly \$37,000 per employee.³¹
 - From 2011–12 to 2022–23, total public school spending on salaries increased 24 percent; meanwhile spending on employee benefits increased 86 percent, as retirement contributions (i.e., pension payments) increased 367 percent.³²
- For the 2024–25 school year, the Pennsylvania Public School Employees' Retirement System (PSERS) employer contribution rate for all Pennsylvania public schools is [33.90](#) percent.³³ All public school districts must contribute almost 34 percent of salaries (in aggregate) towards that state-run pension plan for school employees.
 - The lion's share of this contribution rate—27.24 percent—is not for current teacher's retirement, but to pay off past unfunded pension liabilities (i.e., debt).
 - That rate (27.24 percent) equals \$20,897 when imposed on the average teacher salary.
 - For the 2025–26 school year, PSERS [announced](#) a return to the 2023–24 rate of 34 percent after the current year's slight dip. Projections show continual rate upticks for the seven years that follow.³⁴
 - If Pennsylvania had enrolled all employees in a defined contribution plan, like a 401k, there would be no pension debt. Without pension debt, Pennsylvania public schools could give teachers a \$25,000 raise without increasing spending.

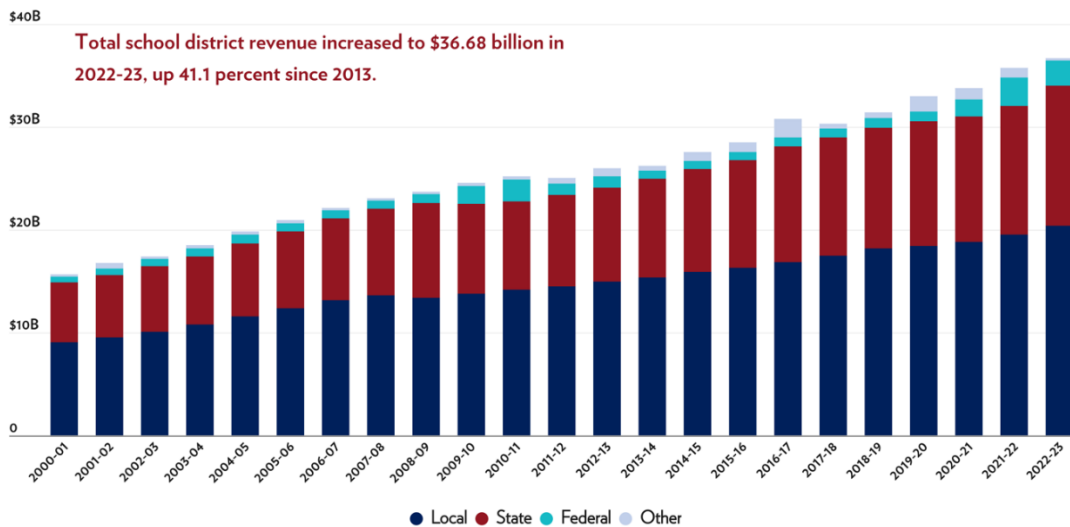
Policy Recommendation

- Converting to a defined contribution retirement system would benefit teachers, schools, and taxpayers. This change would allow public schools to redirect pension debt dispersals toward increases in annual teacher salaries without added spending. Using, for example, the 2023–24 PDE median salary of \$76,718, if Pennsylvania teachers had statewide defined contribution retirement benefits in place—with no accumulated unfunded pension liabilities—they could, on average, receive an increase of about \$25,000 after employer contributions, or \$100,000 plus annual salary. Without raising taxes, this reform would significantly increase teacher pay and, in turn, alleviate hiring challenges for schools.

PENNSYLVANIA PUBLIC SCHOOL SPENDING IS GROWING

- Pennsylvania spends nearly \$22,000 per student in public schools, with state and local taxpayer contributions constantly increasing. Districts have hired more teachers, more administrators, more support staff, and have amassed significantly larger reserve funds, all while educating fewer students.
- Districts have received billions in increased funding each year for the last 20 years, yet they continue to raise local taxes annually while amassing large reserve funds.³⁵
- Thanks to hold harmless, districts receive state funding increases even when students leave the district to pursue charter, home, or private schooling.
- Pennsylvania per-pupil public school funding increased to \$21,985 in 2022–23,³⁶ up **\$15,071** since 2013, according to PDE data.³⁷
 - Total school district revenues from all sources (local, state, and federal) increased to \$36.68 billion in 2022–23, up 41 percent since 2013.

School District Revenues

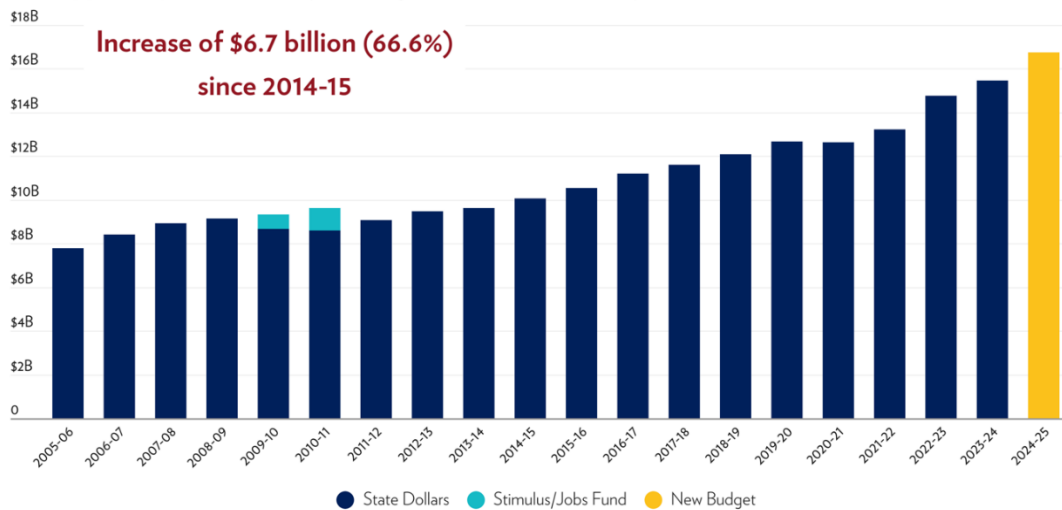


Source: Pennsylvania Department of Education, Summary Annual Financial Report Data, "Revenue Data 2000-01 to 2022-2023."

- The 2024–25 Pennsylvania state **budget** dramatically increased funding for public schools by **\$1.3 billion**, or more than 8 percent, representing the second-biggest increase ever.³⁸
 - This includes a \$34 million cut to cyber charter schools and \$100 million for school districts based on the number of students who have *exited the district* to attend cyber charter schools, giving districts more money for *students they no longer educate*.
 - Pennsylvania taxpayer support of public schools has increased 67 percent since 2014–15, with a total increase of \$6.7 billion.³⁹

State Support of Public Schools

State support of public schools (excluding local and federal funds) reached \$16.8 billion for 2024-25.



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

Policy Recommendations

- State lawmakers should introduce legislation to ensure that taxpayer dollars follow every student to the school that best meets their needs. They could accomplish this through the establishment of Lifeline Scholarships, the [Child Learning Investment Tax Credit](#),⁴⁰ and continued expansion of the EITC and OSTC programs.
- Fair funding legislation should extend to charter school students. Charter schools already receive 25 percent less funding per student than public school districts. Lawmakers should refrain from passing legislation that exacerbates the inequities already faced by charter schools.

SCHOOL DISTRICTS STOCKPILE RESERVE FUNDS

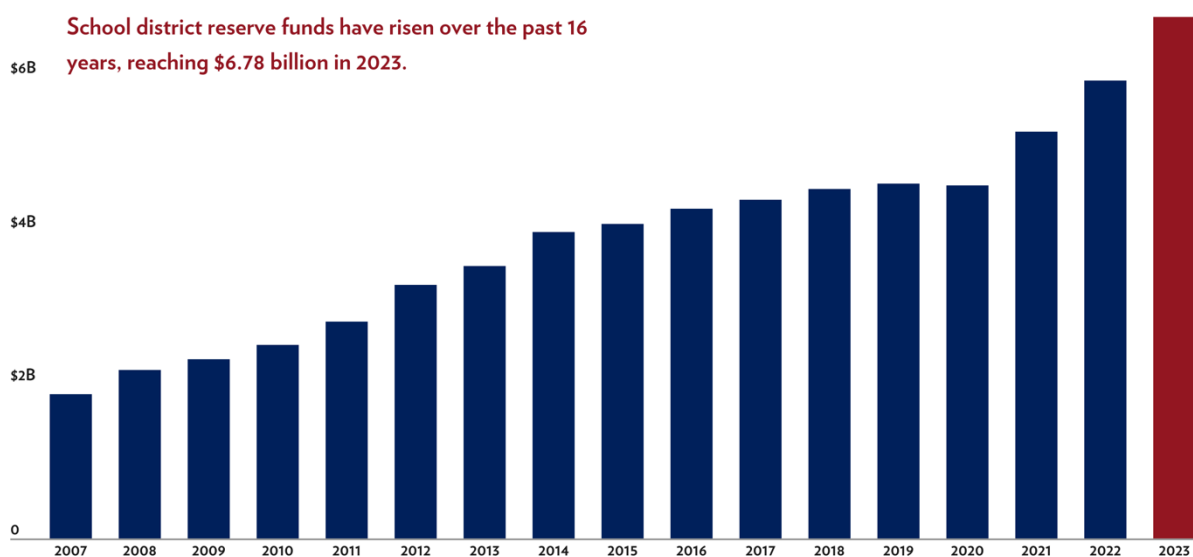
- School districts have amassed excessive stockpiles of taxpayer resources in the form of reserve fund balances that consist of assigned, unassigned, and committed funds.
- While the intent for assigned funds may be capital improvements, reserve funds are fungible, which allows school districts to repurpose their use, playing a “[shell game](#)” to justify unnecessary tax increases.⁴¹
- PDE data reveals that public school districts collectively stockpiled \$6.8 billion in reserve funds in 2022–23, up 68 percent since 2013.⁴²

Policy Recommendations

- School district funds earmarked for capital improvements should be subject to a cost-benefit analysis. While many school buildings are aging and in need of repair, districts should consider consolidating or closing [under-enrolled buildings](#) rather than using taxpayer dollars to renovate deteriorating schools experiencing shrinking enrollment.

- Districts should be required to utilize reserve funds before raising taxes or return excess reserves to taxpayers in the form of a tax credit or refund.
- School districts should follow the [recommendations](#) put forth by the Auditor General when applying for referendum exceptions, designating funds, and increasing taxes.⁴³
- Establish a requirement for PDE to follow the Auditor General’s recommendations for improved fiscal accountability by reviewing and revising the process of approving referendum exceptions.

School District Fund Reserves



Source: Pennsylvania Department of Education, Detailed Annual Financial Reports, “General Fund Balance 1996-97 to 2022-2023.” General Fund Balance includes Assigned, Committed, and Unassigned funds.

COVID ESSER FUNDS FAILED TO IMPROVE STUDENT ACHIEVEMENT

Calls for increases in state education funding come even as public schools received billions in federal pandemic aid. This 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).
- Despite the historic federal investment of [Covid ESSER funds](#),⁴⁴ Harvard University’s [Center for Education Policy Research](#) shows the funding failed to close pandemic-era learning gaps.⁴⁵

Policy Recommendations

- Lawmakers should pass legislation allowing parents to utilize Child Learning Investment Tax Credits for intensive tutoring or private school tuition to help students regain lost ground.
- Districts should utilize both [high-quality](#) and [high-dosage tutoring](#), which have proven successful in closing the pandemic achievement gap.

-
- ¹ Commonwealth Foundation, “Pennsylvania’s Uncompetitive Economy Continues to Drive Away Residents,” news release, December 20, 2024, <https://commonwealthfoundation.org/2024/12/20/pennsylvanias-uncompetitive-economy/>.
- ² Pennsylvania Department of Education, Public School Enrollment Reports, August 13, 2024, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>.
- ³ Pennsylvania Department of Education, Enrollment Projections, September 23, 2024, <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>.
- ⁴ Pennsylvania Department of Education, “Home Education Report 2019–2024,” December 20, 2024, <https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html#accordion-cb5f3bee47-item-0c8821a505>.
- ⁵ Drew Jacobs and Debbie Veney, “Do You Know Where the Children Are? A Five-Year Analysis of Public School Enrollment,” National Alliance for Public Charter Schools, 2024, <https://info.publiccharters.org/hubfs/2024%20Enrollment%20Report/2024%20Final%20Enrollment%20Report.pdf>.
- ⁶ Pennsylvania Department of Education, Public School Enrollment Reports.
- ⁷ Shaun Heasley, “Special Education Enrollment Hits All-Time High,” *Disability Scoop*, June 25, 2024, <https://www.disabilityscoop.com/2024/06/25/special-education-enrollment-hits-all-time-high/30935/#~:text=There%20are%20a%20record%20number,for%2015%25%20of%20all%20students>.
- ⁸ Bureau of Special Education, “Special Education Statistical Summary 2022–2023,” Pennsylvania Department of Education, March 2024, https://penndata.hbg.psu.edu/Portals/66/documents/PennDataBooks/Statistical_Summary_2022-2023.pdf; Bureau of Special Education, “Special Education Statistical Summary 2002–2003,” Pennsylvania Department of Education, January 2004, https://penndata.hbg.psu.edu/Portals/66/documents/PennDataBooks/SpecialEd_02-03.pdf.
- ⁹ Lauren Jessup, “Migration Influx Impacts Pa. Schools Disparately,” *Times Observer*, July 31, 2024, <https://www.timesobserver.com/news/local-news/2024/07/migration-influx-impacts-pa-schools-disparately/>.
- ¹⁰ Pennsylvania Department of Education, Professional and Support Personnel, Professional Staff Summary Reports and Public School Support Personnel Reports, accessed December 20, 2024, <https://www.education.pa.gov/DataAndReporting/ProfSupPers/Pages/ProfStaffSummary.aspx>.
- ¹¹ OpenPAGov, “School Payroll,” Commonwealth Foundation Project, accessed December 20, 2024, <https://www.openpagov.org/payroll/>.
- ¹² James Paul, “Harmed by ‘Hold Harmless,’” Commonwealth Foundation, December 15, 2014, <https://commonwealthfoundation.org/2014/12/15/harmed-by-hold-harmless/#~:text=Hold%20harmless%20guarantees%20each%20school%20district%20receives,it%20is%20actually%20quite%20problematic%20in%20practice>.
- ¹³ Pennsylvania House Appropriations Committee, “Hold Harmless Analysis.” July, 19, 2018, <https://www.pahouse.com/files/Documents/Appropriations/series/3056/Hold-Harmless%20Analysis%202018-19.pdf>.
- ¹⁴ Pennsylvania House Appropriations Committee, “Hold Harmless Analysis.”
- ¹⁵ Center on Reinventing Public Education, “The State of the American Student: Fall 2024” (Phoenix, AZ: Mary Lou Fulton Teachers College, Arizona State University, 2024), <https://crpe.org/the-state-of-the-american-student-2024/>.
- ¹⁶ Michelle Diamont, “Schools Nationwide Scramble to Fill Special Ed Vacancies,” *Disability Scoop*, October 29, 2024, <https://www.disabilityscoop.com/2024/10/29/schools-nationwide-scramble-to-fill-special-ed-vacancies/31134/>; Chad Aldeman, “Where Are All the Special Educators?” *Education Next*, July 30, 2024 [update], <https://www.educationnext.org/where-are-all-the-special-educators-teacher-shortage/>.
- ¹⁷ Center for Learner Equity, “The Charter School Advantage: How Charter Schools Can Advance the Educational Solutions that Students with Disabilities Need,” November 2024, https://www.centerforlearnerequity.org/wp-content/uploads/CLE012_School-report-v3-1.pdf.
- ¹⁸ Carly Sitrin, “Why Thousands of Philly Families Are Switching to Cyber Charter School,” *Chalkbeat*, October 1, 2024, <https://www.chalkbeat.org/philadelphia/2024/10/01/thousands-of-philly-families-and-students-are-enrolling-in-online-cyber-charter-schools/>.
- ¹⁹ Sen. Michele Brooks et al., 2024 Act 55, P.L. 618 (Senate Bill 700), Pennsylvania General Assembly, Regular Session 2023–24, July 11, 2024, <https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2024&sessInd=0&act=55>.
- ²⁰ Sen. Judy Ward, Senate Bill 1280, Pennsylvania General Assembly, Regular Session 2023–24, <https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2023&sind=0&body=S&type=B&bn=1280>; Commonwealth Foundation, “Child Learning Investment Tax Credit,” July 1, 2024, <https://commonwealthfoundation.org/research/child-learning-investment-tax-credit/#~:text=The%20Child%20Learning%20Investment%20Tax,public%20schools%20receive%20per%20student>.
- ²¹ Pennsylvania Department of Education, Educating English Learners,” circular, July 1, 2017, <https://www.pa.gov/agencies/education/resources/policies-acts-and-laws/basic-education-circulars-becs/pa-code/educating-english-learners-els.html>.
- ²² Pennsylvania Department of Education, English Learners: EL Counts by School, October 2, 2023, <https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html#accordion-f7c3e07aed-item-e2a748804f>.
- ²³ Office of Multilingual Curriculum and Programs, “Multilingual Curriculum and Programs,” School District of Philadelphia, October 28, 2024 [update], <https://www.philasd.org/multilingual/#esl>; Jessup, “Migration Influx Impacts Pa. Schools Disparately.”
- ²⁴ Rachel Langan, Pennsylvania’s Education Tax Credit Scholarships: How EITC Serves Children and Families in the Commonwealth,” Commonwealth Foundation, September 17, 2024, <https://commonwealthfoundation.org/research/pennsylvania-education-tax-credit-scholarships-eitc/>.
- ²⁵ Pennsylvania Department of Education, AFR Data: Summary-Level, accessed October 30, 2024, <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-summary-level.html>.
- ²⁶ Ward, Senate Bill 1280; Commonwealth Foundation, “Child Learning Investment Tax Credit.”

-
- ²⁷ Chad Aldeman, “Teacher Pension Pac-Man: How Rising Costs Are Eating Away at Education Budgets,” *The 74*, March 21, 2023, <https://www.the74million.org/article/teacher-pension-pac-man-how-rising-costs-are-eating-away-at-education-budgets/>.
- ²⁸ Pennsylvania Department of Education, “2023–24 Professional Staff Summary Report,” October 2, 2023, <https://www.pa.gov/agencies/education/data-and-reporting/school-staff/professional-and-support-personnel.html#accordion-7220a15e40-item-83538a0f56>.
- ²⁹ National Education Association, “Educator Pay in America,” April 18, 2024, <https://www.nea.org/resource-library/educator-pay-and-student-spending-how-does-your-state-rank>.
- ³⁰ National Education Association, “Educator Pay in America.”
- ³¹ Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, accessed December 1, 2024, <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>.
- ³² Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed.
- ³³ Pennsylvania Public School Employees Retirement System, “Fiscal Year 2024/2025 Employer Contribution Rate,” December 15, 2023, <https://www.psers.pa.gov/FPP/Publications/General/Documents/FY%202024-2025%20ECR%20fact%20sheet%20FINAL.pdf>.
- ³⁴ Pennsylvania Public School Employees Retirement System, “Fiscal Year 2025–2026 Employer Contribution Rate,” December 20, 2024, <https://www.pa.gov/content/dam/copapwp-pagov/en/psers/documents/transparency/ecr-resources/ecr%20fact%20sheet.pdf>.
- ³⁵ Commonwealth Foundation, “Find Your School District’s Reserves,” May 15, 2024, <https://www.commonwealthfoundation.org/research/school-reserves/>.
- ³⁶ Commonwealth Foundation, “Pa. School Funding Reaches \$22,000 per Student in 2023,” May 20, 2024, <https://commonwealthfoundation.org/research/pa-school-funding-22000-student-2023/>.
- ³⁷ Pennsylvania Department of Education, AFR Data Files, 2013–14 and 2022–23, accessed October 30, 2024, <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/financial-data/summary-of-annual-financial-report-data.html>.
- ³⁸ Commonwealth Foundation, “2024–25 State Budget Analysis,” July 12, 2024, <https://www.commonwealthfoundation.org/research/2024-25-pa-state-budget-analysis/>; Brooks et al., 2024 Act 55, P.L. 618 (Senate Bill 700).
- ³⁹ Commonwealth Foundation, “2024–25 State Budget Analysis.”
- ⁴⁰ Ward, Senate Bill 1280; Commonwealth Foundation, “Child Learning Investment Tax Credit.”
- ⁴¹ Pennsylvania Department of the Auditor General, “Auditor General DeFoor Questions Annual Property Tax Increases for 12 School Districts; Calls on Legislature to Close Loopholes,” January 25, 2023, <https://www.paauditor.gov/auditor-general-defoor-questions-annual-property-tax-increases-for-12-school-districts-calls-on-legislature-to-close-loopholes/>.
- ⁴² Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, “General Fund Balance: 2012–13 to 2022–23,” <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed.aspx>.
- ⁴³ Timothy L. DeFoor, *Performance Audit Report, School Districts – General Fund Balances*, Pennsylvania Department of the Auditor General, January 2023, <https://www.paauditor.gov/wp-content/uploads/audits-archive/Media/Default/Reports/speSchoolReservesAuditReport012523.pdf>.
- ⁴⁴ Marguerita Roza, “No Silver School-Spending Bullets,” *Education Next*, <https://www.educationnext.org/no-silver-school-spending-bullets-five-lessons-190-billion-esser-investment/>.
- ⁴⁵ Dan Dewey et al., “Education Recovery Scorecard, Federal Pandemic Relief and Academic Recovery,” Center for Education Policy Research, June 2024, <https://educationrecovery.scorecard.org/wp-content/uploads/2024/06/June2024ERS-Report.pdf>. See also Dan Goldhaber and Grace Falken, “ESSER and Student Achievement: Assessing the Impacts of the Largest One-Time Federal Investment in K12 Schools,” Working Paper No. 301-0624, Center for Analysis of Longitudinal Data in Education Research, 2024, <https://caldercenter.org/publications/esser-and-student-achievement-assessing-impacts-largest-one-time-federal-investment>.