

2026 State of Education Spending in Pennsylvania

OVERVIEW

Demographic trends, most notably [declining enrollments](#), have led to [empty school buildings](#) that are costly to operate, forcing considerations on [consolidating](#) public school districts and/or closing schools. Currently, Pennsylvania's largest district, the School District of Philadelphia, has [70,000](#) empty seats across 300 buildings, and the second-largest district, Pittsburgh Public Schools, has [17,600](#) vacant seats.

In 2024–25, Pennsylvania taxpayers spent more than [\\$38.4 billion](#) to educate K–12 students—or [\\$23,870](#) per student. This total precedes an \$850 million increase in state funding for public schools, which reached [\\$17.7 billion](#) in the 2025–26 state budget.

Today, there are [61,142 fewer](#) K–12 students in Pennsylvania's district schools than in 2019–20. Despite an enrollment decline of [17.7 percent](#) since 2000, public school employment has increased by 16 percent.

Pennsylvania is one of the only states permitting local school boards virtually unlimited authority to [increase](#) local property taxes under a [generous index](#), without taxpayer input, even as districts hold [reserve fund](#) balances in excess of [\\$7 billion](#).

Restructuring the Basic Education Funding (BEF) formula, restoring public sector workers' rights, fully reforming public pensions, and increasing educational choice—through the expansion of Pennsylvania's [tax credit scholarships](#) and opting in to the [Federal Scholarship Tax Credit](#) (FSTC)—would ensure educational dollars focus on students.

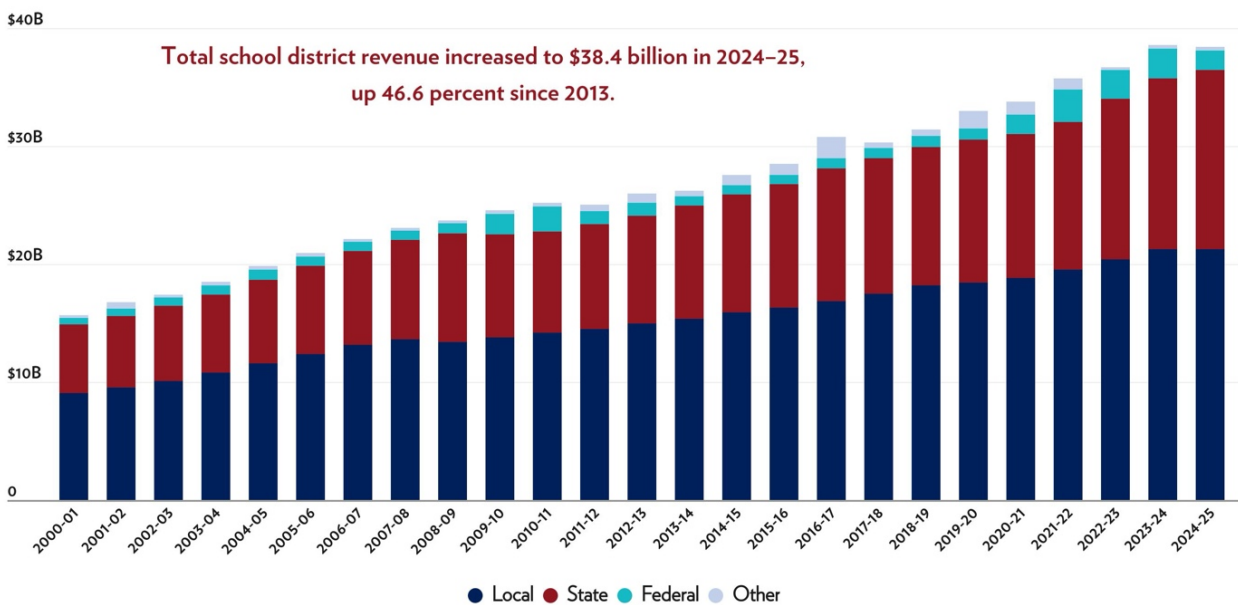
KEY POINTS

- Pennsylvania spends nearly \$24,000 per public school student, with state and local taxes steadily increasing, often without taxpayer input.
- Districts have received increased state funding each year for more than a decade, yet school boards continue to raise local taxes annually while amassing large reserve funds.¹
- This has led to the hiring of more teachers, more administrators, and more support staff, even as districts educate fewer students.
- Thanks to the commonwealth's "hold harmless" provisions, districts receive state funding increases even when enrollments shrink due to population decline or when students leave district schools to pursue charter, home, or private schooling.

KEY DATA POINTS

- There are **1,486,147** K–12 students enrolled in Pennsylvania’s school districts, down nearly 19,000 from the previous year, and down 319,000 from the year 2000.
- Yet, public schools added **28,000** employees from the 1999–2000 to the 2025–26 school year.
- Pennsylvania ranks **10th nationwide** in teacher pay, and the Pennsylvania Department of Education (PDE) reports **\$81,178** as the average salary for classroom teachers in 2025–26.²
- In addition to salaries, school districts spend, on average, another \$25,000 per teacher annually in pension contributions, most of which goes to cover pension debt for retired teachers.
- Pennsylvania school districts spent \$23,870 per student in 2024–25 (latest available data), up **\$15,880** since 2013,³ and ranking **tenth** in the nation, spending \$4,000 more than the national average.
- Year after year, Pennsylvania school districts stockpile taxpayer resources. The latest PDE numbers to which 4 percent of districts failed to report show there are **\$7.18 billion** in collective general fund reserves, \$2.34 billion more than districts held in the 2019–20 school year.⁴

School District Revenues



Source: Pennsylvania Department of Education, Summary Annual Financial Report Data, "Revenue Data 2000-01 to 2024-25"

- Total school district revenues from all sources (local, state, and federal) increased to **\$38.4 billion** in 2024–25, up 46.6 percent since 2013.
- State support of public schools is up 68.4 percent over the last decade, reaching an all-time high of **\$17.7 billion** in the **2025–26 state budget**.
 - This is an increase of \$5.1 billion over just the last five years.

Public School Districts with the Most Adequacy Funding

Ready to Learn block grant funding increases from 2019–26.

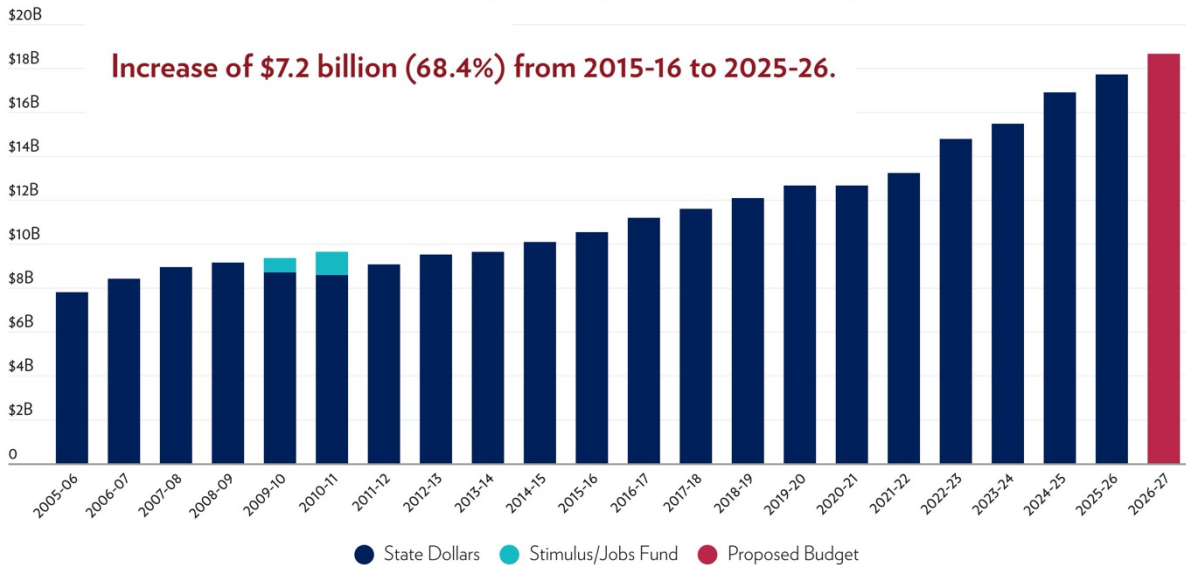
Rank	School District	County	2019-20 Total RTL	2026-27 Total RTL	Raw Gain	% Change
1	Philadelphia City	Philadelphia	\$40,368,660	\$452,867,492	+\$412.5M	+1,021.8%
2	Reading	Berks	\$4,785,693	\$81,703,985	+\$76.9M	+1,607.3%
3	Allentown City	Lehigh	\$13,914,767	\$75,610,793	+\$61.7M	+443.4%
4	Hazleton Area	Luzerne	\$1,675,119	\$38,746,643	+\$37.1M	+2,213.1%
5	Scranton	Lackawanna	\$1,836,814	\$35,498,416	+\$33.7M	+1,832.6%
6	Erie City	Erie	\$2,602,655	\$35,964,905	+\$33.4M	+1,281.9%
7	Wilkes-Barre Area	Luzerne	\$1,157,796	\$26,323,498	+\$25.2M	+2,173.6%
8	Harrisburg City	Dauphin	\$1,807,251	\$26,292,558	+\$24.5M	+1,354.8%
9	Upper Darby	Delaware	\$2,073,956	\$26,360,354	+\$24.3M	+1,171.0%
10	York City	York	\$1,566,041	\$24,942,905	+\$23.4M	+1,492.7%
11	Lebanon	Lebanon	\$1,130,791	\$20,214,466	+\$19.1M	+1,687.6%
12	Norristown	Montgomery	\$787,066	\$19,481,971	+\$18.7M	+2,375.3%
13	Central Dauphin	Dauphin	\$1,023,711	\$18,377,604	+\$17.4M	+1,695.2%
14	East Stroudsburg Area	Monroe	\$1,248,758	\$18,153,152	+\$16.9M	+1,353.7%
15	Chester-Upland	Delaware	\$1,421,091	\$18,180,748	+\$16.8M	+1,179.4%

Source: Pennsylvania Department of Education, [Education Budget](#); Pennsylvania Department of Education, [Historical Subsidy and Grant Information](#)

- Since 2025–26, most education funding increases are through the [Ready to Learn Block Grant](#), rather than the student-based fair funding formula.
 - In 2025–26, there were over \$1 billion in adequacy funds distributed to school districts.
 - The proposed 2026–27 budget earmarks \$1.6 billion, which would serve as the new baseline for future payments, funding districts regardless of enrollment, favoring buildings and bureaucrats over kids.
 - The 2025–26 budget includes an “[estimated \\$178 million](#)” cut to public cyber charter students, which the previous budget cut by \$34 million.⁵
 - Despite increased enrollment, cyber students continue to receive less funding per student than those attending district schools.
 - Gov. Josh Shapiro noted in his [2026–27 budget plan address](#) that “*Today, our kindergarten classes are 26 percent smaller than our high school graduating classes, with fewer students going through the pipeline.*”⁶ Yet he seeks to increase education spending in 2026–27 by another [\\$923 million](#) to \$18.7 billion.⁷

State Support of Public Schools

State taxpayer support of public schools (excluding local & federal funds) reached \$17.7 billion in 2025-26.



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

PUBLIC SCHOOL FUNDING

Across Pennsylvania, taxpayers fund 500 public school districts, 29 intermediate units, over 80 career technical education (CTE) centers, 158 charter schools, and 14 cyber charter schools.

Locally, school districts can, by law, raise property taxes to cover budget shortfalls, leading to school boards raising taxes without taxpayer input.

State funding for public education still relies largely on hold harmless, a policy guaranteeing that school districts receive the same amount of state funding as the previous year, regardless of enrollment fluctuations.⁸

- Hold harmless provisions apply to basic education, special education, and the Ready to Learn Block Grant.
- Pennsylvania continues to fund districts today based on enrollment numbers that are more than a decade old. Thus, state funding is not tied to how many students a school district enrolls—or how many special education students it serves.
- In 2014–15, lawmakers passed the student-based “fair funding formula,” which guaranteed that each school district would receive the same amount in funding as the previous year, plus annual increases tied, in part, to enrollments.
 - However, in 2023–24, lawmakers and Shapiro “reset” the formula, ensuring that school districts will never receive less than the “lock-in” baseline of \$17.7 billion, effectively abandoning fair funding enrollment allocations.

- Pennsylvania public schools educate 142,199 fewer students today compared to 2015–16. This funding model perpetuates inequities, allowing districts with shrinking populations to retain funding, while growing districts do not receive more funding to meet increased student enrollment.

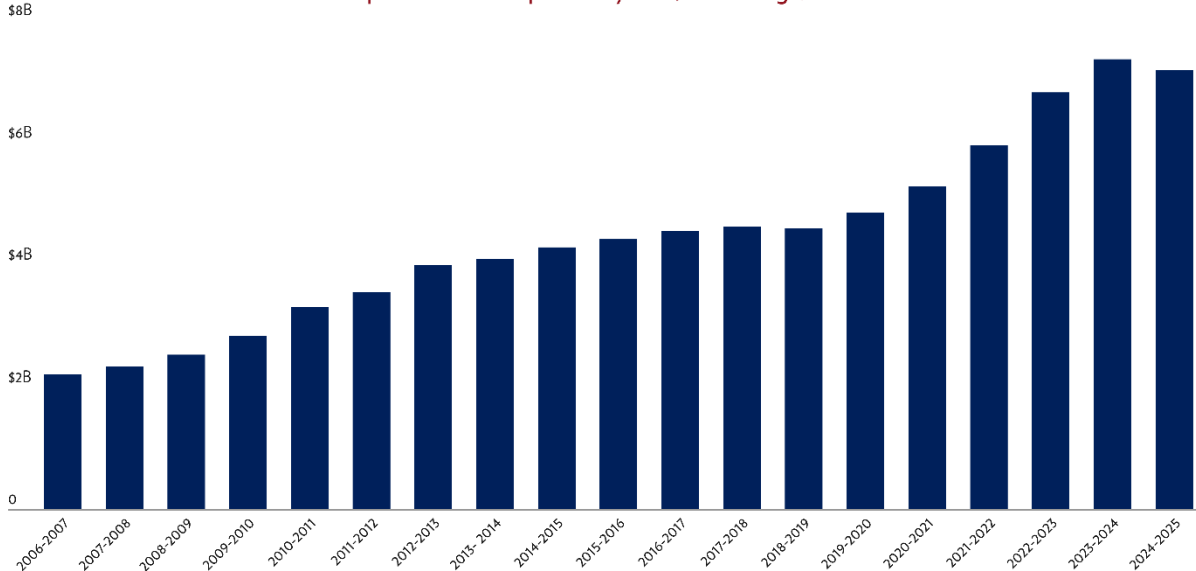
SCHOOL DISTRICTS RESERVE FUNDS

School district reserves consist of assigned, unassigned, and committed funds. While the intent of assigned funds may be for capital improvements, reserve funds are fungible, and districts can repurpose their use, which results in districts playing a “shell game” to justify unnecessary tax increases.⁹

- PDE data reveals that public school districts collectively stockpiled over \$7 billion in reserve funds in 2024–25, triple the amount held in 2006–07.¹⁰
- Lawmakers have not acted on the Auditor General’s recommendation for simple changes to increase transparency and accountability in school reserves and protect homeowners from unnecessary property tax increases.

School District Reserve Funds

School district reserve funds tripled over the past 18 years, reaching \$7.18 billion in 2025.



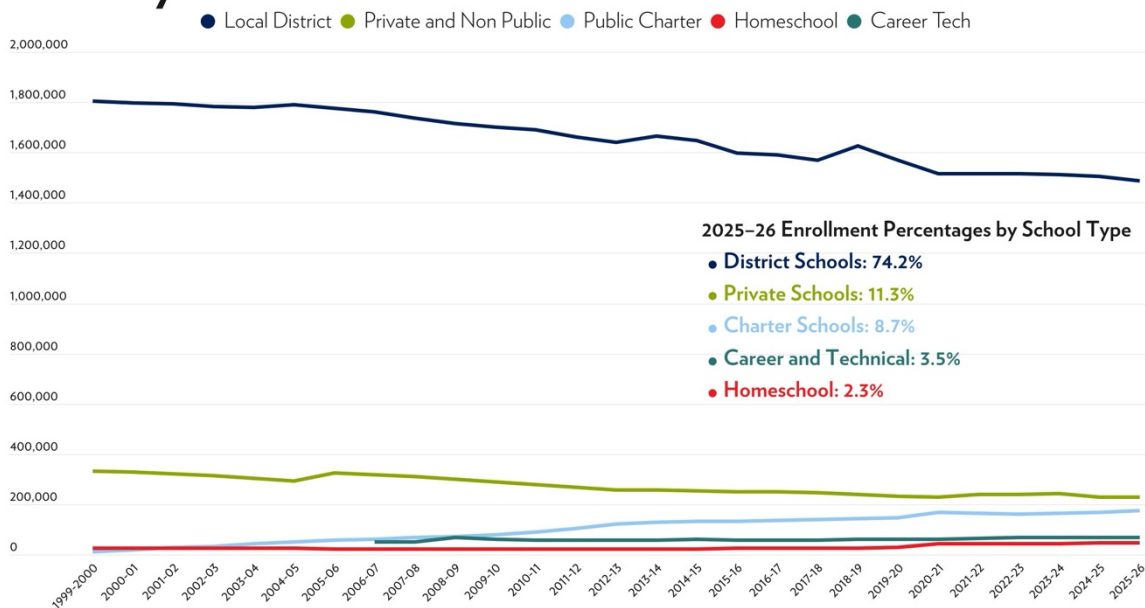
Source: Pennsylvania Department of Education, Detailed Annual Financial Reports, “General Fund Balance 2015-16 to 2024-25.” General Fund Balance includes Assigned, Committed, and Unassigned funds.

PUBLIC SCHOOL ENROLLMENT

Pennsylvania public school districts utilize school district geographic boundaries and localized feeder patterns to assign students to schools based on their home addresses. This practice, which stems from a policy called **redlining** intended to segregate low-income and minority students, has been in place for almost a century. Today, this practice ensures that families residing in low-achieving public schools cannot access a better education for their children unless they can afford to move to a high-performing school district.

- Enrollment in Pennsylvania public schools is down due to increased [out-migration](#),¹¹ [more annual deaths than births](#), and the popularity of homeschooling, which has increased by [72 percent](#) since 2019.
- School districts educate [319,156 fewer students](#) than in 1999–2000, while charter school enrollment has increased by 157,488 students. Notably, brick-and-mortar charter enrollment has remained steady, as cyber charter enrollment has increased by 55 percent since 2019.¹²
- PDE estimates that school district enrollment will decrease by another [74,587](#) students by the 2034–35 school year.¹³
- About eighty percent of Pennsylvania’s 500 public school districts experienced [population decline](#) from 2019 to 2025, yet continue to receive increased funding year after year.
- A [shrinking tax base](#) combined with [population decline](#) will force [tough choices](#) on [communities](#) across Pennsylvania as school boards grapple with structural [deficits](#) that could result in [mergers](#), [consolidation](#), or permanent school [closures](#).

Pennsylvania PreK-12 School Enrollment Trends



Source: Pennsylvania Department of Education, Enrollment Reports—Public and Private Non-Public Schools

Enrollment Growth at Non-District Schools

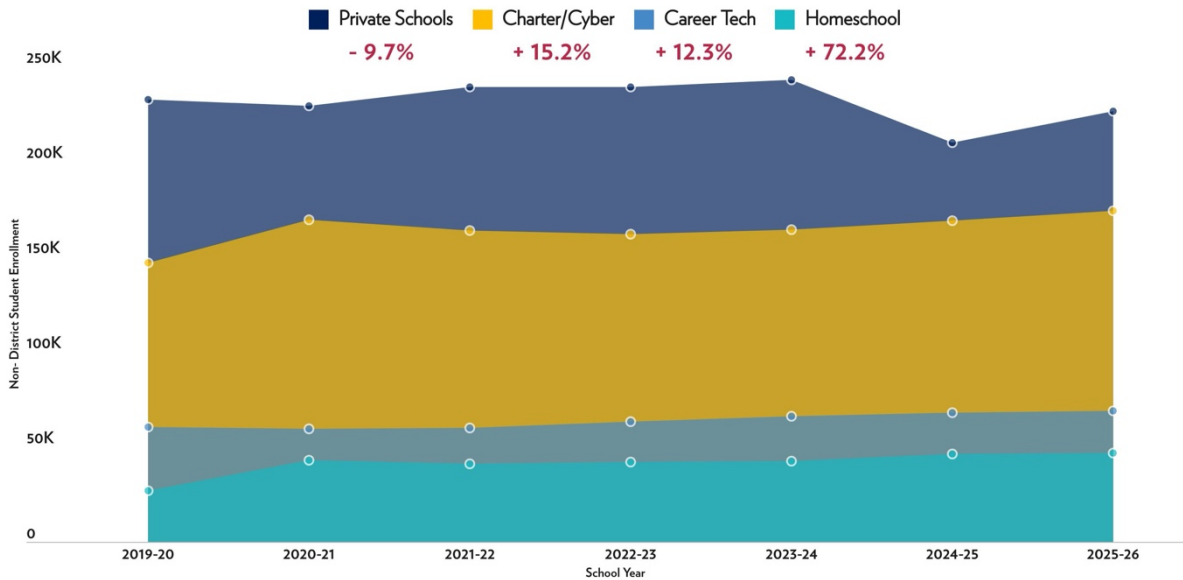
Non-district schools are also experiencing growth, indicating that families want and need educational options outside of traditional public schools.

- The number of students attending homeschool has grown from 26,000 in 2019 to nearly 45,000 in 2024.¹⁴
- Charter school enrollment has grown by more than [12 percent](#) since 2019, or 22,345 students.¹⁵

- Nearly 68,000 students attend Career and Technical Schools or Intermediate Unit Programs, an increase of 15 percent from the 2019–20 school year,¹⁶ and the waitlist for CTE programs has increased by 150.6 percent.

Non-District Enrollment Trends Since the Pandemic

While private schools serve the most students, charter, cyber charter, career tech, and homeschools are growing enrollment.



Source: Pennsylvania Department of Education, Detailed Annual Financial Reports, "General Fund Balance 1996-97 to 2023-24." General Fund Balance includes Assigned, Committed, and Unassigned funds.

TEACHER UNIONS

Local school districts hire public school teachers under terms and conditions of employment negotiated by teacher unions. Teachers do not have the right to choose the union that represents them. Rather, geography lines agreed upon by the [American Federation of Teachers \(AFT\)](#) and the [National Education Association \(NEA\)](#) more than 50 years ago determine union representation. The AFT represents teachers in Philadelphia, Pittsburgh, and several other urban areas under [AFT Pennsylvania](#), and the NEA represents teachers in most other districts under the [Pennsylvania State Education Association](#).

[Michael Hartney](#), a Bruni Family Fellow at Stanford University's Hoover Institution and Boston College associate professor, notes, "Over the past decade, some teachers' unions have expanded their political agenda well beyond traditional workplace concerns like compensation or class size. From immigration enforcement and racial justice campaigns to anti-Trump mobilization and 'common-good bargaining,' they have increasingly positioned themselves as key actors within the party's progressive coalition."¹⁷

- Teachers who choose to become union members pay dues to the union, which normally are direct deductions from their paychecks and a portion of which goes to [fund political campaigns](#), including local school board races, to elect officials supportive of union politics.

- At the local level, this signals a conflict of interest. The unions fund school board races to elect union-friendly board members and then negotiate with those same members for increases to salaries and benefits.
- Approximately [92.2 percent](#) of teachers are union members.
- Regardless of whether teachers choose to become union members, the union has a duty to negotiate salary and benefits for all teachers and to provide legal defense for the teacher as needed.

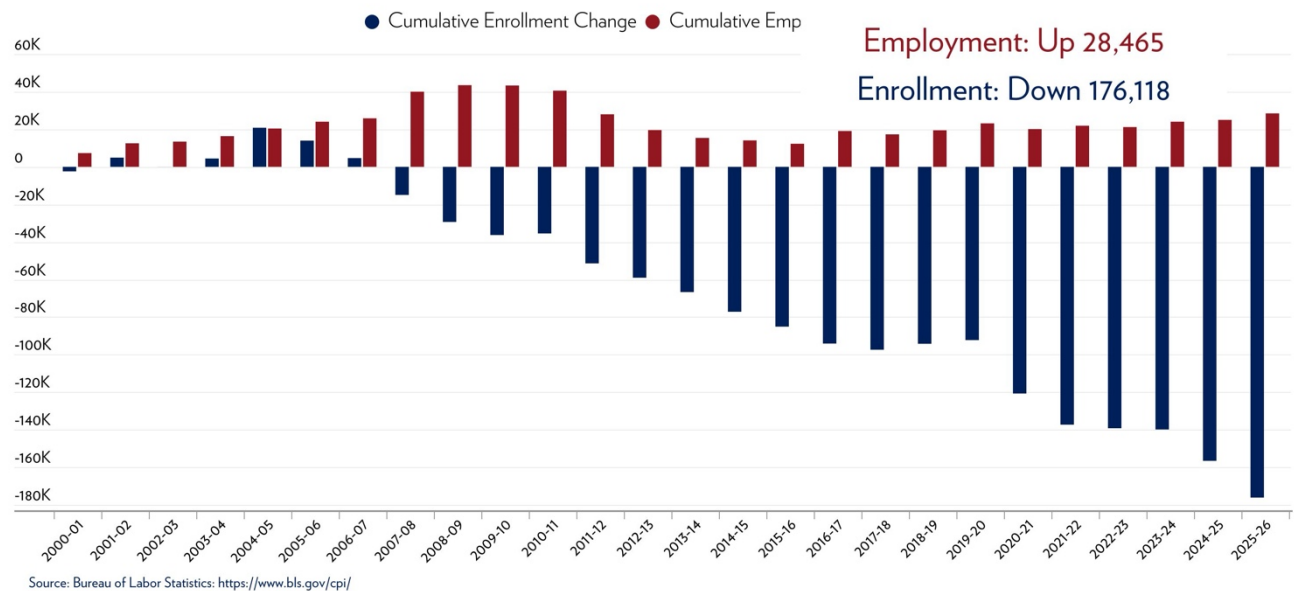
PUBLIC SCHOOL EMPLOYMENT

Statewide, school districts continue to hire more teachers (as well as more administrators and more support staff) despite declining enrollment. Hold harmless annual funding increases have led to the over-hiring of district staff, rewarding shrinking districts with increased budgets despite lower enrollments. Meanwhile, districts with growing enrollments do not receive adequate compensation for the influx of students.¹⁸

- Hiring trends from the 1999–2000 to the 2025–26 school year show:
 - Public schools added 28,033 employees, a growth rate of 10.4 percent, even as enrollment declined by 8.6 percent.
 - Pennsylvania’s student-to-professional staff (including administrators, coordinators, and teachers) ratio is 10.5.
 - When calculating support staff, the ratio is 6.4 students per staff member.
 - Public schools added more than 11,800 classroom teachers (10.2 percent growth).
 - Public schools added 10,600 non-teacher professional staff, a growth rate of 47 percent.¹⁹
- NEA, the largest teacher union in the United States, ranks Pennsylvania 10th-highest in average teacher pay.²⁰
 - The average teacher salary in Pennsylvania is \$81,178.²¹

Pennsylvania Public School Enrollment vs Staff Growth Since 2000

Districts continue to hire more teachers for fewer students.



PENSION DEBT

- In the 2024–25 school year (latest PDE data available), Pennsylvania public schools spent nearly \$37,000 per employee,²² over \$9 billion on employee benefits.
- From the 2011–12 to the 2024–25 school year, total public school spending on salaries increased 24 percent; meanwhile, spending on employee benefits increased 101.4 percent, as retirement contributions (i.e., pension payments) increased 452 percent.
- All public school districts must contribute 33.59 percent of salary expenses towards the state-run pension plan,²³ the Pennsylvania Public School Employees' Retirement System (PSERS).
 - The lion's share—27.31 percent—is not for current teacher retirement contributions but to pay off past unfunded pension liabilities (i.e., debt).
 - That rate (27.31 percent) equals \$22,170 when imposed on the average teacher salary.
 - Employer contributions are expected to increase to more than 38 percent by the 2031–33 school year. This will result in school districts raising local taxes to meet payroll expenses.

POLICY SOLUTIONS

No one policy can solve all of Pennsylvania's problems, but passing legislation as outlined below would improve many of the issues plaguing public education in 2026.

Restore Student-Based Funding

- **Phase out hold harmless.** This begins by allocating funding to school districts based on increases or decreases in student enrollment.

- **Provide guidance to districts grappling with enrollment decline.** The next decade will likely see significant declines in birth rates and increased out-migration, both of which will lead to further enrollment decline. Lawmakers must act now to provide guidelines for school districts on [best practices](#) for [decreasing spending](#), [reducing staff](#), and closing [under-enrolled buildings](#).

Unburden Local Taxpayers

- **Require voter approval for property tax increases.** Similar to most states, besides Pennsylvania, voters should have a clear say on property tax rates.
- **Require districts to use reserve fund balances before raising taxes.** Follow the Pennsylvania Auditor General’s 2023 [recommendations](#) to adjust thresholds and limit excessive balances.²⁴
- **Refund Taxpayers.** Require districts with reserve fund balances above 20 percent of the total district budget to [return excess reserves to taxpayers](#) in the form of a tax credit or refund.
- **Require a cost-benefit analysis before districts can hold capital improvement funds in reserve.** Many school buildings across Pennsylvania are [aging and in need of repair](#); nonetheless, districts should have requirements to complete a cost-benefit analysis before spending taxpayer dollars to renovate deteriorating schools, particularly in districts experiencing declining enrollment.

Increase Educational Choice

- **Expand the Educational Improvement Tax Credit (EITC).** To eliminate scholarship EITC waiting lists and ensure more students have access to schools that meet their needs, expand the program to \$200 million for 2026–27.
- **Improve donor participation in EITC.** Increase the tax credit available to all EITC participating businesses to 99 percent. This would help address the growing, unfunded scholarship waitlist by creating a stronger incentive for donors, leading to more scholarships and higher scholarship award values.
- **Create the Pennsylvania Learning Investment Tax Credit (LITC).** As outlined in [House Bill \(HB\) 1662](#), the LITC would provide an \$8,000 per child, per year, refundable tax credit to offset education expenses for students across all schools, including public, private, charter, and home schools.
- **Ensure Pennsylvania opts into the Federal Scholarship Tax Credit (FSTC).** As outlined in [HB 1763](#), the FSTC would, beginning in 2027, unlock up to [\\$500 million](#) in additional scholarship funding at no cost to state taxpayers. If Pennsylvania does not opt in, scholarship donations will instead benefit students in other states.

Restore Public School Workers’ Rights

- **Pass paycheck protection.** Stop government unions from using taxpayer-funded resources to collect [money used for politics](#). Using taxpayer resources to collect political contributions is already illegal for elected officials. Government labor union executives should not have access to this special privilege.
- **Allow workers to choose representation.** Fifty years have passed since the initial vote on unionization. None of the teachers working today had the opportunity to vote on selecting the union representing their interests. Workers deserve to choose who represents them.

Restructure Pension Liability

- **Convert all teachers to a 401(k)-style defined contribution retirement system.** This would present less risk to taxpayers and benefit teachers by allowing them to change jobs without losing retirement savings. Under a fully realized defined contribution system, school districts would save billions in required pension contributions—almost \$25,000 per teacher.

¹ Commonwealth Foundation, “Find Your School District’s Reserves,” May 15, 2025, <https://www.commonwealthfoundation.org/research/school-reserves/>.

² Pennsylvania Department of Education, Data and Reporting: Professional and Support Personnel, accessed June 15, 2026, <https://www.pa.gov/agencies/education/data-and-reporting/school-staff/professional-and-support-personnel>.

³ Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Summary-Level, accessed May 20, 2026, <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/financial-data/summary-of-annual-financial-report-data.html>.

⁴ Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, “Miscellaneous – General Fund Balance: 2015–16 to 2024–25,” accessed June 24, 2026, <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>. See also: Rachel Langan, “Rethinking School District Reserve Funds as Students Return to Class,” Commonwealth Foundation, August 25, 2025, [https://commonwealthfoundation.org/research/rethinking-school-district-reserve-funds/#:~:text=Pennsylvania%20school%20districts%20have%20a%20total%20of,funds%20%20Unassigned%20funds%20%20Committed%20funds](https://commonwealthfoundation.org/research/rethinking-school-district-reserve-funds/#:~:text=Pennsylvania%20school%20districts%20have%20a%20total%20of,funds%20%20Unassigned%20funds%20%20Committed%20funds;);

Stefanie Mason, “School Reserve Funds in Pandemic Times,” Commonwealth Foundation, February 26, 2021, <https://commonwealthfoundation.org/research/school-reserve-funds-in-pandemic-times/>.

⁵ Pennsylvania Department of Education, “Shapiro Administration Secures Major Policy Wins in 2025–26 Budget, Expanding Educator Workforce, Strengthening Literacy Initiatives, and Reforming Cyber Charter Law,” release, November 19, 2025, <https://www.pa.gov/agencies/education/newsroom/shapiro-administration-secures-major-policy-wins-in-2025-2026-budget-expanding-educator-workforce-strengthening-literacy-initiatives-reforming-cyber-charter-law>.

⁶ Pennsylvania Office of the Governor, “Governor Shapiro’s 2026–27 Budget Address as Prepared for Delivery,” February 2026, <https://www.pa.gov/governor/newsroom/2026-press-releases/governor-shapiro-s-2026-27-budget-address-as-prepared-for-delive>.

⁷ Pennsylvania Department of Education, Education Budget: “2026–27 Summary of State Appropriations,” February 2026, <https://www.pa.gov/agencies/education/programs-and-services/schools/grants-and-funding/school-finances/education-budget>.

⁸ Commonwealth Foundation, “Pennsylvania School Funding Reaches \$23,000 per Student in 2024,” May 15, 2025, <https://commonwealthfoundation.org/research/pennsylvania-school-funding-reaches-record-level/>; 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>. See also: Commonwealth Foundation, “Education Funding in the Commonwealth,” January 10, 2024, <https://commonwealthfoundation.org/research/education-funding-commonwealth/>; James Paul, “Harmed by ‘Hold Harmless,’” Commonwealth Foundation, December 15, 2014, <https://commonwealthfoundation.org/2014/12/15/harmed-by-hold-harmless/>.

⁹ 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/>.

¹⁰ Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, “Miscellaneous– General Fund Balance: 2015–16 to 2024–25.”

¹¹ Nathan Benefield and Jacob Custer, “Pennsylvania Is Shrinking. We Need More Workers,” *Pittsburgh Post-Gazette*, February 4, 2026, <https://www.post-gazette.com/opinion/guest-columns/2026/02/04/pennsylvania-pa-demographics-population-out-migration-benefield-jacob-custer/stories/202602040002>.

¹² Pennsylvania Department of Education, Enrollment: Enrollment Reports and Projections, Public School Enrollment Reports, May 29, 2026, <https://www.pa.gov/agencies/education/data-and-reporting/enrollment#accordion-cb5f3bee47-item-9b3fc9ab9>.

¹³ Pennsylvania Department of Education, Enrollment: Enrollment Reports and Projections, Enrollment Projections, April 2, 2026, <https://www.pa.gov/agencies/education/data-and-reporting/enrollment#accordion-cb5f3bee47-item-d39065aaf4>.

¹⁴ Pennsylvania Department of Education, Enrollment: “Home Education Report 2019–2025,” April 2, 2026, <https://www.pa.gov/agencies/education/data-and-reporting/enrollment.html#accordion-cb5f3bee47-item-0c8821a505>.

¹⁵ Pennsylvania Department of Education, Public School Enrollment Reports; 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>.

¹⁶ Pennsylvania Department of Education, Public School Enrollment Reports.

¹⁷ Michael Hartney, “How Democrats Stopped Worrying and Learned to Love Teachers Unions,” *The 74*, May 21, 2026, <https://www.the74million.org/article/how-democrats-stopped-worrying-and-learned-to-love-teachers-unions/>.

¹⁸ Pennsylvania House Appropriations Committee, “Hold Harmless Analysis”; Commonwealth Foundation, “Pennsylvania School Funding Reaches \$23,000”; Paul, “Harmed by ‘Hold Harmless.’”

¹⁹ Pennsylvania Department of Education, Professional and Support Personnel, Professional Staff Summary Reports and Public School Support Personnel Reports, accessed May 13, 2026, <https://www.education.pa.gov/DataAndReporting/ProfSupPers/Pages/ProfStaffSummary.aspx>.

²⁰ National Education Association, “Rankings of the States 2025 and Estimates of School Statistics 2026,” (April 2026), 36, <https://www.nea.org/resource-library/educator-pay-and-student-spending-how-does-your-state-rank/teacher>.

²¹ Pennsylvania Department of Education, Data and Reporting: Professional and Support Personnel.

²² Pennsylvania Department of Education, Annual Financial Report (AFR) Data: Detailed, "Expenditures – Object-Level Expenditures: 2015–16 to 2024–25," accessed June 24, 2026, <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>.

²³ Pennsylvania Public School Employees Retirement System, "Fiscal Year 2026 – 2027 Employer Contribution Rate," December 12, 2025, <https://www.pa.gov/content/dam/copapwp-pagov/en/psers/documents/transparency/ecr-resources/ecr%20fact%20sheet.pdf>.

²⁴ Timothy L. DeFoor, "School Districts – General Fund Balances: Applying for Referendum Exceptions, Designating Funds, and Increasing Taxes" (Pennsylvania Department of the Auditor General, January 2023), <https://www.paauditor.gov/wp-content/uploads/audits-archive/Media/Default/Reports/speSchoolReservesAuditReport012523.pdf>.