Sources and Methodology for PA Schools Work Double-Sided K-12 Factsheets 2025-2026

Governor's Proposal Factsheet (Side One)

BEF Increase 2025-2026: This is the proposed increase in Basic Education Funding for the year 2025-26. Data can be found on the Department of Education's website for School Finances here. Using the "2025-26 Proposed Basic Education Funding" Excel, see column H on the sheet labeled "BEF prop 2025-26" for the BEF increase.

SEF Increase 2025-2026: This is the proposed increase in Special Education Funding for the year 2025-26. Data can be found on the Department of Education's website for School Finances here. Using the "2025-26 Proposed Special Education Funding" Excel, see column F on the sheet labeled "2025-26 prop SEF" for the SEF increase.

Adequacy Supplement 2025-2026: The proposed Adequacy Supplement for each school district can be found on the Department of Education's website for School Finances here. Data can be found in the Excel labeled "2025-26 Proposed Ready to Learn Block Grant". See column G on the sheet labeled "2025-26 prop RTL" for the proposed supplement.

Tax Equity 2025-2026: The proposed Tax Equity Supplement for each school district can be found on the Department of Education's website for School Finances here. Data can be found in the excel labeled "2025-26 Proposed Ready to Learn Block Grant". See column H on the sheet labeled "2025-26 prop RTL" for the proposed supplement.

Sum of Proposed Increases 2025-2026: This figure for each school district is the sum of the BEF increase, SEF increase, Cyber Savings, Adequacy supplement, and Tax Equity Supplement. Since every school district does not receive every increase, there are four categories based on the increases for each school district.

- Adequacy and Tax Equity: These are districts that receive all four increases listed above. Their 2025-26 sum is the sum of the BEF, SEF, Cyber Savings, Adequacy, and Tax Equity increase for the year.
- Adequacy Only: These are districts that do not receive a Tax Equity supplement. Their 2025-26 increase is made up of the BEF, SEF increases, Cyber Savings, and the proposed Adequacy supplement.
- Tax Equity Only: These are districts that do not receive a proposed Adequacy supplement. Their 2025-26 funding increase is calculated through the sum of the BEF, SEF increases, Cyber Savings, and the proposed Tax Equity supplement.
- No Tax Equity or Adequacy: These are school districts that do not receive a Tax Equity or Adequacy supplement. Their 2025-26 increase is calculated through the sum of the BEF increases, SEF increases, and Cyber Savings.

Cyber Savings 2025-2026: The savings from the Cyber Charter School reform are calculated with two Excels available from the Department of Education's School Finances page here. In the Excel labeled "Estimated Charter School Reform Savings," use data from column F. From the Excel labeled "2024-25 Preliminary Cyber Charter Transition," use data from column E. The Cyber Charter Savings shown are calculated as the difference between the data in these two columns.

School District Data Factsheet (Side Two)

Total Adequacy Gap (State Share): This is defined as the state share of the total Adequacy Gap for each school district. The data is found in the "2025-26 Proposed Ready to Learn Block Grant" Excel. The total state share is found on the sheet labeled "Adequacy 2025-26". The data used is in column E labeled "Adequacy gap net of Adequacy Adjustment". This data reflects the state share of the adequacy gap shown in column F and the poverty adjustment highlighted in column G.

Amount of Adequacy Gap Funded: This is answering the question, how much of the Adequacy Gap was funded before the most recent proposed supplements. This is found by using the Ready to Learn Block Grant Excel from the previous year. In the tab labeled "Adequacy", use the data from column D.

ADM (Student Count): The ADM data can be found in the 2024-25 preliminary basic education funding Excel. See column AH in the tab labeled "Student-Weighting.

Spending per Weighted Student: The data used in this calculation can be found in the Pennsylvania Department of Education's Ready to Learn Block Grant Excel, which can be found here. The current total expenditures can be found in the tab labeled "Adequacy 2025-26" in column K. That number should be divided by the Weighted Student Count data, which can be found on the same sheet in column AB.

Median Household Income: This is the 2022 ACS five-year Median Household Income for each school district. Data can be found on the Department of Education's website on the School Finances page. The data used is from the Excel labeled "2024-25 preliminary basic education funding, column D on the Student Weighting sheet.

Percentage of Poverty: This is defined as the percentage of students in each school district that are economically disadvantaged. The data is pulled from the Future Ready PA Index webpage here. Percentages for economically disadvantaged students can be found in the Excel labeled "District Fast Facts for SY 2023-2024, column AA.

Percent of English Learners: Percent of students in school districts that are English learners. The data is pulled from the Future Ready PA Index webpage here. Percentages for English learning students can be found in the Excel labeled "District Fast Facts for SY 2023-2024, column AB.

Percent of Students in IEP: Percent of students enrolled in an Individualized Education Program, i.e. students receiving special education services. The data is pulled from the Future Ready PA

Index webpage [here](#). Percentages for students with an IEP can be found in the Excel labeled "District Fast Facts for SY 2023-2024, column AC.

Current Total Cyber Charter School Expenditure: Defined as the 2022-2023 Cyber Charter expenditures for each school district. Data found in column D of the PDE Excel "2024-25 preliminary cyber charter transition".

Growth in Cyber Charter Expenditures: This is the percent change between Cyber Charter expenditures starting in the year 2015-2016 and ending in the latest year of data 2022-2023. Data used is found in the "finances AFR Tuition Schedule" Excel found on the PDE website [here](#). The starting year is 2015-2016 because that is the first year the data starts to separate tuition payments made to Charter Schools into Cyber Charter payments and Brick and Mortar school payments. To find the total Cyber Charter tuition payments in 2015-2015, go to the corresponding year sheet in the Excel and sum the data in columns F and H. Repeat the process for 2022-2023.