**PA Schools Work School District Fact Sheet Sources, April 2022**

* Share of school funding provided by local taxpayers:
	+ The share of all revenue (the sum of local, state and federal revenue sources) raised from all local revenue sources. The Pennsylvania Department of Education makes this data available in the file “Finances AFR Revenues Marked by the Latest available data year” which can be downloaded [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk). See tab "2019-20 Revenue by Source" and divide column H “Total Local Revenue 6000” by column E “Total Revenue” after subtracting out of Column E, Column N “Total Other Revenue” to derive the share of local share of all education revenues.
* The number of times the school district raised property taxes in the last 11 years:
	+ This is a count of the number of times the percent change in property tax millage rates have increased between 2011-12 and 2021-22. Counts are provided by the Keystone Research Center and based property tax millage rates collected by the Pennsylvania Department of Community and Economic Development and disseminated by The Department of Education (see “Real Estate Tax Rates” at <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/FinancialDataElements/Pages/default.aspx#tab-1> ). These counts exclude years in which a county reassessed property taxes. For multi-county school districts, any positive percent change in the home county is counted as a tax increase.
* The district’s rank in terms of local tax effort out of 500 school districts.
	+ This calculation expresses total local taxes collected from all sources as a share of an estimate of total local household income. The Pennsylvania Department of Education makes these data available in the file “Finances BEF 2019-20.xlsx” which can be downloaded [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/Historical%20Files/Pages/default.aspx). Local tax effort is calculated by dividing local taxes from all sources (tab “Local Effort Capacity Index”, column F) by the product of median household income (tab “Local Effort Capacity Index” column D) and number of households (tab “Local Effort Capacity Index” column E). This share is then ranked from highest to lowest (1=highest).
* The increase in state funding if a district were fully funded by the state.
	+ This total represents the additional state funding required to lift actual instructional expense per weighted student to at least the statewide median. The dollar figure is an estimate of the additional resources required to allow every child to succeed in school. Increases in school funding boost high school graduation rates and adult wages and facilitate long-term declines in poverty. These figures were generated by updating Matthew Kelly’s (Penn State College of Education) analysis found here: <https://www.fundourschoolspa.org/findyourdistrict>. The total additional state funding needed in 2021-22 is $4.1 billion.
* The increase in state funding for a school district since 2011.
	+ When a school district is fully funded by the state (above variable), we instead report what the increase in state funding for this school district was since 2010-11. In this variable we calculate the difference between Total State Revenue (7000) between years 2010-11 and 2019-20 and can be found [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk). Numbers have been adjusted for inflation based on the CPI-U-RS.
* Current spending per student and the rank out of 500 school districts in current spending per student.
	+ Current spending per student is calculated by dividing current expenditures by average daily membership (ADM). Data on current expenditures and ADM are available from the Pennsylvania Department of Education in the file named “Finances AFR Expenditures 20192020” also titled “Expenditure Data 2019-2020” available [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk). See the tab “2019-20 Expenditures” Column H for Current Expenditures. See tab “2019-20 Exp per ADM” column E for average daily membership in 2019-20. Current spending per student as defined above is ranked from highest to lowest (1=highest) for each school district.
* Increase in instructional costs for the district
	+ This is the change in Actual Instructional Expense (AIE) between 2010-11 and 2018-19. AIE is a commonly accepted metric for the classroom costs in a school district. AIE includes all general fund expenditures as reported on the Annual Financial Report by school districts except those expenditures for health services, transportation, debt service, capital outlay, homebound instruction, early intervention, community/junior college education programs and payments to area vocational-technical schools. Deductions are also made for selected local, state and federal revenues and for refunds of prior year expenditures and receipts from other local education agencies. It is calculated in accordance with Section 2501 of the “Pennsylvania Public School Code of 1949.” AIE is made available by the Pennsylvania Department of Education in the files “Finances AFR Expenditures 20182019.xlsx” available for download [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx#.VZvrX2XD-Uk) (“2018-19 Expenditures” column L) and “Finances AFR Expenditures 2010-2011.xlsx” (tab “2010-2011 Expenditures” column L). **NOTE: The variable of Actual Instructional Expense (AIE) was not available during the most recent data year. It was not reported for any school district. The current factsheets reflect data reported in the year prior to the most recent year.**
* Change in state funding to cover instructional costs
	+ State funding to cover instructional costs is defined in 2019-20 as the sum of state funding in the Basic Education Funding line item (BEF), The Ready To Learn Block Grant (RTL) and Special Education Funding (SEF). In 2010-11 state funding to cover instructional costs is defined to include BEF, SEF, and the following line items, ARRA - Fiscal Stabilization (Ed Jobs Money), Basic Education Formula Enhancements, Accountability Block Grants, Charter School Reimbursement, Education Assistance Program, School Improvement Grants Program. Data can be accessed [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/Historical%20Files/Pages/default.aspx).
* Change in Expenditures for Special Education
	+ This is the change in expenditures for special education between 2010-11 and 2019-20. Data can be found [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx#.VZwC6mXD-Uk). Note: in previous years, we have used only data from Special Programs Elem/Sec (1200), the current version includes expenditure for Psychological Services (2140) and Speech and Pathology and Audiology Services (2150).
* Change in State Revenue Dedicated to Special Education
	+ This is the change in revenue for special education (SEF - Special Education Funding) between 2010-11 and 2019-20. Data accessed [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/Historical%20Files/Pages/default.aspx). NOTE: Comparisons were made using the year 2013-14 SEF (Col. E) – funding was the same between 2008-09 and 2013-14.
* Change in payments to Charter schools
	+ The change in payments to Charter schools is calculated percent change in school district tuition payments to Charter Schools from 2010-11 to 2019-20. This data for 2019-20 and 2010-11 is available in the file “AFR TuitionSched 0809-1920” also titled “Tuition Schedule 2010-11 to 2019-20” available from the Pennsylvania Department of Education [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx) see tab “201920” the sum of Column E "Tuition to Brick & Mortar Charter Schools Nonspecial", Column F "Tuition to Cyber Charter Schools: Nonspecial", Column G “Tuition to Brick & Mortar Charter Schools: Special", Column H "Tuition to Cyber Charter Schools: Special", and in Tab “2010-11” the sum of column E "Tuition to Charter Schools: Nonspecial" and Column F "Tuition to Charter Schools: Special".
* Number of students
	+ The number of students enrolled in a school district is available from the Pennsylvania Department of Education as average daily membership. That data is available in the file named “Finances AFR Expenditures 2019-2020” online [here](https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Summary-Level.aspx). Once in the file see Tab “2019-20 Exp per ADM” Column D “2019-20 Average Daily Membership.” ADM reported here includes district and charter students.
* Performance – students on grade level
	+ For each school district we are reporting 1) the percentage of 3rd graders scoring proficient or better on the English language arts (Reading) Pennsylvania System School Assessment (PSSA); and 2) the percentage of 7th graders scoring proficient or better on the math PSSA. These data points were selected because academic research has linked student knowledge and skills in these grades and content areas and future academic success. These data points also correspond with the early indicators of success calculated for each school in PDE's Future Ready PA Index. This data is from Spring 2021 titled “2021 PSSA School Level Data” and is available online [here](https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx). The data is reported by school meaning the number reported on each factsheet is an aggregate of the school level data in each district.
* Child poverty rate
	+ Poverty Status in the Past 12 Months 2015-2019 American Community Survey 5-Year Estimates available online at [here](https://data.census.gov/cedsci/table?q=Percent%20Below%20Poverty%20Level%205%20to%2017&g=0400000US42,42.970000&y=2019&tid=ACSST5Y2019.S1701&moe=false&tp=true&hidePreview=true).