

Funding, Formulas, and Fairness

What Pennsylvania Can Learn
From Other States'
Education Funding Formulas

February 2013



Education Law Center

Methodology

Education Law Center staff researched each of the 50 states by:

- 1 reviewing information available on official websites for the legislative and executive branches of state government;
- 2 speaking directly by telephone with a top expert in education funding employed in state government in each state;
- 3 sending a summary of the education funding system for review by the expert in each state; and
- 4 making adjustments based on their feedback.

Any inaccuracies in information presented in this report may be due to the complexity of state education funding formulas, and differences in interpretation of abstract formula concepts and components.

Authors

A number of Education Law Center staff members contributed to this report. Special thanks go to Deborah Klehr, Eliza Presson, Brett Schaeffer, and Sandy Zelno. Additional thanks go to Baruch Kintisch, Susan Stanton, Kyra Sutton, and Matthew Lawrence for their assistance.

This report was made possible by the generous support of the William Penn Foundation.

Executive Summary

For nearly 40 years, the Education Law Center has advocated for fair and equitable public education funding.

Our guiding principles have never changed: All students deserve an equal opportunity to learn and achieve success in school and beyond; and some students, especially students with disabilities, students learning English, and students in poverty, require additional resources to have these same opportunities.

Education funding practices that ignore these principles not only do long-term harm to students, schools, and communities, but run directly counter to the language of the Pennsylvania Constitution, which requires that all children in Pennsylvania have access to a “thorough and efficient” public education.

We are deeply troubled by massive cuts to state education funding in Pennsylvania — nearly \$1 billion since 2011 — and the damage the cuts inflict on our students and communities. Important programs, from early childhood education to tutoring for struggling students, have been eliminated, and the fundamental principles of fairness and equity have been ignored.

Equally troubling are statements from Pennsylvania’s education officials indicating that money doesn’t matter when it comes to educating our children.

Money does matter. Extensive research shows that investments in public education create huge long-term social and economic benefits.

How these public education investments are made also matters. As citizens, we want our public dollars invested accurately, fairly, and transparently.

The question this report set out to answer was: How do states throughout the country invest this precious resource — public education dollars — accurately, fairly, and transparently?

Our research shows most states use data-driven, cost-based education funding formulas to meet these goals. Most of these formulas use accurate student data, account for differences among school districts, direct funding to address those differences, and do so with a goal of ensuring all students have adequate funding to meet state standards.

The research also shows that Pennsylvania has become a national outlier by not taking that approach. The Commonwealth does not currently use an education funding formula, and its leaders cannot guarantee that state education dollars are being distributed accurately, fairly, or transparently.

As debate begins over Pennsylvania’s 2013-14 state budget, legislators, education leaders, media members, and Pennsylvania taxpayers should ask the following questions about the education funding proposals presented by the Governor and the General Assembly:

- 1 How does the education budget proposal meet the “thorough and efficient” funding requirements of the state constitution?
- 2 Does the budget proposal use accurate student data to distribute education dollars?
- 3 Does the proposal fairly distribute dollars to address real costs for educating students with different needs in each school district throughout the state?
- 4 Does the proposal distribute education dollars through a transparent formula that uses publicly available and accessible data?

The answers to these questions will reveal a great deal about Pennsylvania’s commitment to the education of its children and how it invests in that commitment.

This report makes the case for restoring a sound education funding formula to Pennsylvania’s public schools.

An Overview of Education Funding

Most public schools receive funding from three separate sources: the federal government, the state government, and the local school district or municipality.

In fiscal year 2010, the most recent year for which data is available, state governments, on average, funded 43.5 percent, or \$259.8 billion, of the total amount spent on public education. School districts and other local sources were responsible, on average, for almost 44 percent of all public school spending or \$261.6 billion. The federal government, on average, provided almost 13 percent of the total revenue received by public schools, or \$75.9 billion.¹

Pennsylvania is far below average in terms of percentage of state funding, contributing only 35.8 percent. That puts Pennsylvania near the bottom in the percentage of state funding for local schools — only 9 states contribute a lower percentage of state education funding than Pennsylvania.

(See Appendix C, page 12.)

When states like Pennsylvania contribute a low percentage of funding to schools, funding inequities increase. Schools in these states become heavily reliant on local property taxes, and high-poverty communities are less able to raise revenue and thus find it more difficult to support quality schools.²

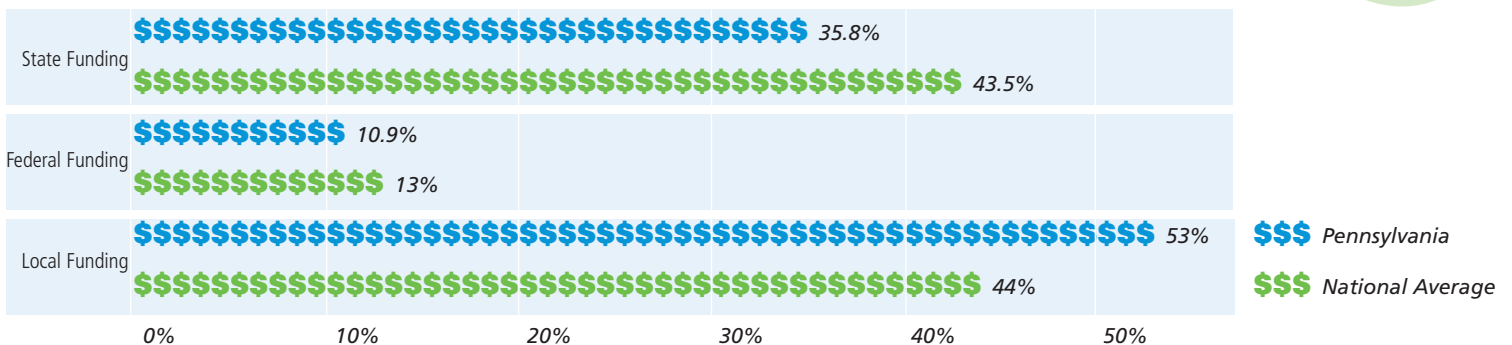
For example, high-poverty public schools in Pennsylvania spend an annual average of \$3,000 less per student compared to wealthy schools. This adds up to a funding gap of \$75,000 per classroom of 25 students.³

A good education funding system takes these inequities into account and aims to distribute funding fairly in order to ensure the quality of a child’s education does not depend on the zip code in which he or she lives.

The first section of the report provides an overview of the long-term social and economic benefits of education investments. The second section shows how other states use accurate, fair, and transparent funding formulas to successfully distribute those investments. The third section provides an example of how a formula could work in practice. The final section makes recommendations for restoring sound education funding principles and a data-driven, cost-based funding formula in Pennsylvania.



Three Sources of Funding: Pennsylvania vs. National Average



Money Matters

Inequities in education funding among communities create a ripple effect. Students with fewer resources receive fewer opportunities to learn. When these students struggle, often failing to complete high school or go on to post-secondary education, research shows their local and regional communities bear the burden.

When investments are made in public education, local and regional communities benefit. From higher employment rates to lower healthcare costs, from reduced crime to greater civic engagement, investments in public education create huge long-term social and economic benefits.

A 2011 Pennsylvania State University report, *Pennsylvania's Best Investment: The Social and Economic Benefits of Public Education*, examined these long-term benefits.

The report found that public school students who have access to a quality education are more likely to find gainful employment, have stable families, and be active and productive citizens. They are also less likely to commit serious crimes, less likely to place high demands on the public health care system, and less likely to be enrolled in welfare assistance programs.⁴

Some of the most revealing findings from the report show that:

- Investing in quality pre-kindergarten programming in Pennsylvania conservatively yields a return of \$7 for every taxpayer dollar invested.
- Pennsylvania would benefit by \$288 million annually from total savings related to crime if graduation rates among males increased by only 5 percent.
- Nationally, lowering class size for African American males in elementary school would save taxpayers \$22,000 per individual in reduced enrollment in welfare programs over time.
- The nation currently spends, on average, over \$13,000 more annually per prison inmate than per K-12 student.

In short, the report concludes that investing in public education is far more cost-effective for the state than paying for the social and economic consequences of under-funded, low-quality schools.

Pennsylvania did, at one point, make systematic education investments.

Between 2003 and 2010, Pennsylvania strategically invested state education funding in order to ensure students had necessary resources to meet state academic standards.

The Pennsylvania school districts that received the largest increases in state funding during that time produced the greatest improvements in student achievement. The 50 districts with the largest increases in state funding averaged a 55 percent increase in student test scores during that period.⁵

For a portion of this time period, Pennsylvania also used a formula to distribute education funding. The General Assembly implemented the formula in the 2008-09 school year and used it for two subsequent years.

Pennsylvania's school funding formula distributed state funding accurately, using real data about the characteristics and needs of students and school districts.⁶

Investing in public education is far more cost-effective than paying for the social and economic consequences of under-funded, low-quality schools.

Using a Formula to Distribute State Funding for Education

Pennsylvania's funding formula was, in fact, similar to the one that many states are now using. The formula measured the number of students in each district, community poverty levels, and local tax effort, allocating relatively more funding to districts that are larger, are poorer, and have higher property taxes.

The formula also recognized the additional costs associated with educating students in poverty and English language learners, distributing relatively more funding to districts with higher numbers of these students.

Most states currently use a formula similar to the one that Pennsylvania has abandoned to calculate and distribute their Basic Education dollars. (The Basic Education line item, as it's commonly known, represents the largest portion of a state's education budget.)

Not all formulas, however, are created equal.

For example, a simple funding formula could distribute an equal share of state education funding to each school district. But no two school districts are exactly the same size, and in many states, such as Pennsylvania, there's a tremendous disparity in school district size. Imagine a 5,000-student district receiving the same amount of funding as a 500-student school district. That overly simple formula doesn't work.

A state could give each school district equal funding per student, so that larger districts receive more funding in total. But such a formula doesn't account for other district differences, such as a district's ability to raise local revenue through property taxes, nor does it account for differences among a district's students.

Some students require more services and resources. The student population in each school district is going to be a mixture of different kinds of students and a mixture of student needs, which translates into varying costs.

Most states recognize these cost differences by considering whether students have more complicated learning needs affected by poverty, disabilities, or English language proficiency. Some states also recognize that school districts have different characteristics, such as higher overall education costs in communities with a high cost of living.

When cost differences are ignored, or not accurately accounted for, state officials have little information about whether they are spending enough money or whether the right amount is getting to each school district.

The lack of cost-based calculations also makes it difficult to hold schools accountable, since no one knows whether schools have enough resources to actually achieve required results. In these cases, it's virtually impossible for state officials or the public to know whether the state's education funding is distributed accurately, fairly, or transparently from year to year.

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A Closer Look at Funding Formula Components

States that accurately, fairly, and transparently distribute their education dollars often share common components of a sound education funding formula.

These components are: base cost, formula factors, and an adequacy goal.

Base Cost

A base cost is the annual funding — absent additional factors for student and district differences — required for a student to meet state academic standards. The base cost is usually calculated on a statewide basis and is used for all school districts in a given state. Each state measures the base cost to be a different amount, but most use a base cost.

- 36 states, including Pennsylvania's neighbors Maryland, New Jersey, and New York, use a base cost.

Formula Factors

Student Factors

As previously noted, many states make a concerted effort to direct additional funding to students who require additional resources. They do this by including student factors in their funding formulas. Each factor is given a funding weight or multiplier.

A student poverty factor may have a weight of 1.5, or one-and-a-half times the base cost. Most states have recognized students in poverty may need extra supports and programs. If a state's base cost was \$10,000, for instance, and it applied a 1.5 poverty weight through a formula, each school district would receive \$15,000 to serve each poor student.

- 30 states, including New York and New Jersey, use a factor for low-income students.

Other student factors may be English language proficiency or disability.

- 27 states, including Maryland, New Jersey, and New York, use a factor for English language learners.
- 25 states, including Maryland, and New York, use a factor for students with a disability.

In all, 37 states, including Maryland, New Jersey, and New York, use *at least one* student factor in their formula.

In some cases, states may use multiple student factors. Oregon, for instance, considers eight different student factors. Oregon distributes resources based on an accurate count of the total number of students who are learning English, living in poverty, pregnant or parenting, in foster care, neglected or delinquent, in high school, attending a small school, or who have a disability.

Components of a sound education funding formula are base cost, formula factors, and an adequacy goal.

School District Factors

School district factors — such as district size and local property tax effort — are also important. As noted previously, most states must account for varying school district size in their funding formulas. In addition, differences in local wealth mean some school districts cannot raise enough local revenue through property taxes, even if they tax themselves at a high rate. Directing additional resources to districts based on a property tax calculation is a commonly used district factor.

- 29 states, including Pennsylvania’s neighbors Delaware, Maryland, New York, and West Virginia, use a tax effort factor in their formula.

District size is another other commonly used district factor.

- 27 states, including West Virginia, use a factor for small school districts in their formulas.

In total, 46 states, including Delaware, Maryland, New Jersey, New York, and West Virginia, use at least one district factor in their formulas.

Some states do use multiple district factors. Virginia, for instance, considers five different school district factors in its formula, directing resources based on local poverty, cost of living, local tax effort, local retail sales, and district size.

Including these different students and district factors in a funding formula is an important part of ensuring all students are receiving necessary resources to meet state academic standards.

Adequacy Goal

Checking and updating student and district data and related costs are crucial practices for states to accurately, fairly, and transparently determine costs and distribute education dollars.

When a state does periodic checks on its student data and costs, it can then determine whether there’s a “gap” between its current funding level and what’s necessary for student success. This is often known as the “adequacy gap.” Once a state identifies the adequacy gap, it can establish an adequacy goal — a resource level to reach over a set period of time.

While nearly a dozen states, including New Jersey, have identified an adequacy goal as part of their formula, only New Jersey and Massachusetts have established a funding phase-in to reach that goal.

Pennsylvania last conducted an update of its student data and costs in 2007. That study showed Pennsylvania’s adequacy gap to be approximately \$2,400 per student.⁷

When Pennsylvania adopted its funding formula in 2008, an adequacy goal and a phase-in were established as part of the formula. Both of those tenets have since been abandoned.⁸ Since there is no current effort to determine actual costs, it’s difficult to know the state’s current adequacy gap, and therefore difficult to establish an accurate adequacy goal to meet student needs.

Checking and updating student and district data and related costs are crucial practices for states to accurately, fairly, and transparently determine costs and distribute education dollars.

Funding, Formulas, and Fairness in Practice

An example from fictional Doeville School District may help to show how a formula could work and how an adequacy goal could be established.⁹

Doeville School District is a relatively small district, currently enrolling 1,000 students. Doeville's current budget is \$12 million — a figure that's remained nearly the same for several years.

However, Doeville's population has shifted in recent years. It now has a significant number of students who require additional services and supports. There are now 50 English language learner students; 100 students with a disability; and 250 students in poverty in the Doeville School District.

Calculating the cost of services and supports for these students shows that Doeville's English language learners require double the amount of services and supports above a base cost; students with a disability require one-and-a-half times more; and students in poverty 50 percent more.

Because Doeville is a small school district and because there's a high cost of living in Doeville, it has to spend even more to provide basic services.

Doeville is located in the state of Doeland. If Doeland used an accurate, fair, and transparent education funding formula that addressed the necessary resources required by Doeville's student population, it would look something like this:

$$\begin{aligned}
 &\text{Base Cost} \times \text{Total Student Enrollment} \\
 &\times 1.1 \text{ for higher costs of operating a small school district} \\
 &\times 1.1 \text{ for districts located in a region with a high local cost of living} \\
 &+ \# \text{ of ELL students} \times \text{Base Cost} \times 2.0 \\
 &+ \# \text{ of students with disabilities} \times \text{Base Cost} \times 1.5 \\
 &+ \# \text{ of students in poverty} \times \text{Base Cost} \times 0.5
 \end{aligned}$$

Plugging in the numbers listed above — using \$10,000 as the Base Cost — shows that Doeville's current cost to provide services and supports for its students is \$15.85 million. That's the adequacy goal or target.



Doeville’s adequacy goal is \$3.85 million beyond its current budget of \$12 million. The \$3.85 million gap is known as the funding gap.



How is Doeville going to close the gap?

States that use sound funding formula components — an accurate base cost, student and district factors, and an adequacy goal — typically take a measured approach to reaching their adequacy goal.

That often means phasing in funding increases to reach the adequacy goal over time, rather than appropriating the entire dollar amount of the gap in one year. Characteristics of a school district, such as community wealth and local tax effort, are often used to determine whether the state or the local district should provide a greater percentage of funding to close the gap.

Doeville, because it already has a high tax effort but relatively low property values, would likely need the state to provide a larger share of funding to close the gap. Without this extra help from the state, Doeville could never generate enough local funding to provide its students with an equal opportunity to learn compared to children living in more wealthy communities with fewer high-cost students.

Additional formula calculations would be necessary to establish the actual percentage increase provided by the state and by Doeville. Once that percentage is determined, the state and Doeville could phase in the funding increase over a period of five or six years to close that \$3.85 million gap.

Additional Formula Components

This kind of adequacy goal phase-in for Doeville School District is an additional component to state funding formulas. States have also adopted a few additional formula components, often to offer protections for changing school districts, especially those that are shrinking because of population shifts.

Those protections are known as “hold harmless” provisions, and they’re designed to prevent an immediate resource drain on districts in flux. States may also phase-in spending requirements for local communities to contribute more education dollars to their schools — again, as populations and demographics shift within a region.

States, including Pennsylvania, run into trouble when they allow “hold harmless” provisions to become permanent. This practice of never-ending “hold harmless” undermines the efficacy of a sound funding formula, and, ultimately, wastes state dollars by misdirecting finite resources.

States can also run into trouble if they begin crafting politically designed formula factors for a narrow constituency. Rather than having the greatest impact on the greatest number of students, these types of “boutique” factors often wind up targeting small pockets of students in politically favored districts.

Conclusion and Recommendations

States throughout the country have implemented sound funding formulas designed to accurately, fairly, and transparently identify costs and distribute critical education funding to their school districts.

Pennsylvania has gone in the opposite direction. The state currently has no system for accurately, fairly, and transparently identifying costs and distributing education dollars.

It's time for that to change. It's time for Pennsylvania to become a national leader in the development and implementation of a sound education funding formula that addresses real classroom costs, meets real student needs, and builds successful schools and successful communities.

Anything less puts the future of the Commonwealth's students and communities at risk.

Recommendations

State lawmakers should examine the findings of this report and look closely at how the Governor is proposing to distribute education dollars in 2013-14.

The education funding formula the General Assembly adopts should reflect the common principles of accuracy, fairness, and transparency.

1 Accuracy

The formula factors must be based on data that measures real classroom costs and real student needs. The state must make a good-faith attempt to use accurate data, such as a real student count.

2 Fairness

The funding formula must be designed to drive state funding to the neediest students and schools. The formula's student and district factors must reflect these circumstances.

3 Transparency

The student and district data should be measured and applied through the formula in a consistent way for all school districts, and must be available for review by both legislators and the public.

The Four Questions

In the debate over Pennsylvania's 2013-14 state budget, legislators, education leaders, media members, and Pennsylvania taxpayers should ask the following questions about the education funding proposals presented by the Governor and the General Assembly:

- 1 How does the education budget proposal meet the "thorough and efficient" funding requirements of the state constitution?
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Formula Factors for Calculating and Distributing Basic Education Funding

State	Accurate Student Count	Weight for Low-Income Students	Weight for Students with a Disability	Per Student Base Cost	District Poverty Factor	District Cost of Living Factor	District Tax Effort Factor	Small District Factor	Adequacy Target Calculated
Alabama	X						X		
Alaska	X	X	X	X				X	
Arizona	X		X	X				X	
Arkansas	X				X		X		X
California	X						X		
Colorado	X	X		X	X	X		X	
Connecticut	X	X		X	X	X			
Delaware							X		
Florida	X		X	X	X	X		X	
Georgia	X		X	X	X			X	
Hawaii	X	X	X	X	X				
Idaho	X		X					X	
Illinois	X	X			X	X			
Indiana	X	X			X	X		X	X
Iowa	X	X	X	X	X			X	
Kansas	X	X		X	X	X			X
Kentucky	X	X	X	X	X			X	
Louisiana	X	X	X	X	X			X	X
Maine	X	X	X	X	X		X	X	X
Maryland	X	X	X	X	X	X	X	X	
Massachusetts	X	X	X	X	X		X		X
Michigan	X				X				
Minnesota	X	X		X	X			X	X
Mississippi	X	X			X				
Missouri	X	X	X	X	X		X		X
Montana	X	X	X		X			X	
Nebraska	X	X	X	X				X	X
Nevada	X					X		X	X
New Hampshire	X	X	X	X	X			X	
New Jersey	X	X		X	X	X	X		X
New Mexico	X	X	X	X				X	X
New York	X	X	X	X	X	X	X		
North Carolina									
North Dakota	X				X			X	X
Ohio	X								
Oklahoma	X	X	X	X	X				X
Oregon	X	X	X	X	X			X	X
Pennsylvania*									
Rhode Island	X	X			X	X		X	X
South Carolina	X		X		X			X	
South Dakota	X				X			X	X
Tennessee	X					X	X		X
Texas	X	X	X	X	X	X	X	X	X
Utah	X	X	X		X			X	X
Vermont	X	X		X	X	X			X
Virginia	X	X	X	X	X	X	X	X	X
Washington	X	X	X	X	X			X	
West Virginia	X				X			X	X
Wisconsin	X							X	X
Wyoming	X					X	X	X	X

*Pennsylvania's funding formula is now obsolete. 24 P.S. § 25-2502.50 and 24 P.S. § 25-2502.51.

Act 61's accountability provisions have been repealed, and the funding formula is now annually superseded by an undetermined budgeting process for each school year.

Source of Revenues for Public Elementary and Secondary Education, by State: Fiscal Year 2010

State	% Distribution of Revenue		
	Local	State	Federal
US Average	43.8	43.5	12.7
Hawaii	3.5	81.6	14.9
Vermont	7.8	81.6	10.6
New Mexico	15.6	63.4	21.0
Alaska	21.7	62.5	15.8
Minnesota	28.2	59.3	12.5
Washington	29.5	58.7	11.9
Delaware	29.1	58.6	12.2
North Carolina	26.5	58.2	15.3
Idaho	21.4	57.8	20.8
West Virginia	29.0	55.4	15.6
Michigan	32.5	54.2	13.3
California	32.0	54.2	13.8
Kansas	35.6	52.7	11.7
Alabama	31.4	52.5	16.1
Kentucky	31.3	52.1	16.6
Arkansas	32.1	52.1	15.9
Wyoming	41.2	51.6	7.3
Utah	36.3	51.2	12.6
Oklahoma	35.0	47.8	17.2
Mississippi	31.2	47.5	21.3
Oregon	39.4	47.4	13.2
Indiana	41.7	47.2	11.1
Montana	37.3	46.6	16.0
Tennessee	41.4	45.1	13.6
Wisconsin	44.7	44.8	10.5
Ohio	45.1	44.1	10.8
North Dakota	33.9	44.0	22.1
South Carolina	42.3	43.8	13.9
Colorado	48.1	43.6	8.3
Louisiana	37.9	43.0	19.1
Massachusetts	50.9	41.6	7.5
Maryland	50.7	41.5	7.8
New York	50.0	41.0	9.0
Maine	47.2	40.9	11.9
Iowa	46.6	40.0	13.4
Texas	45.0	39.4	15.6
Arizona	42.5	38.7	18.8
Georgia	47.2	37.9	14.8
Virginia	52.3	37.3	10.4
New Jersey	54.2	36.4	9.4
Pennsylvania	53.3	35.8	10.9
Connecticut	56.4	35.0	8.6
Rhode Island	53.6	34.9	11.5
Nebraska	54.3	33.0	12.7
Nevada	58.8	32.6	8.5
New Hampshire	55.4	32.1	12.5
Florida	52.3	31.5	16.1
South Dakota	49.4	31.1	19.5
Missouri	55.8	29.3	14.9
Illinois	59.2	28.4	12.4

Data from National Center for Education Statistics, U.S. Dept. of Education, found online at <http://nces.ed.gov/pubs2013/2013305.pdf>, Table 1.

Endnotes

- ¹ U.S. Department of Education, National Center for Education Statistics, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2009-2010 (Fiscal Year 2010), Table 1*. 2012. Available at <http://nces.ed.gov/pubs2013/2013305.pdf>.
- ² Education Law Center, New Jersey, *Is School Funding Fair? A National Report Card*. 2012. Available at http://www.schoolfundingfairness.org/National_Report_Card_2012.pdf.
- ³ Comparison of the 50 Pennsylvania school districts with the highest poverty and the 50 districts with the lowest poverty, using 2010-11 data from the Pennsylvania Department of Education. Pennsylvania Department of Education, *Expenditure Data*, Excel Data Files. 2013. Available at http://www.portal.state.pa.us/portal/server.pt/community/summaries_of_annual_financial_report_data/7673/afr_excel_data_files/509047. Poverty data comparing districts' market value personal income aid ratio from Pennsylvania Department of Education, *Basic Education Funding*, Excel Data Files. 2013. Available at <http://www.portal.state.pa.us/portal/server.pt?open=514&objID=509059&mode=2>.
- ⁴ Mitra, D., *Pennsylvania's Best Investment: Social and Economic Benefits of Public Education*. 2011. Available at http://www.elc-pa.org/BestInvestment_Full_Report_6.27.11.pdf.
- ⁵ Funding data from Pennsylvania Department of Education, *Revenue Data for All LEAs*, Excel Data Files. 2013. Available at http://www.education.state.pa.us/portal/server.pt/community/summaries_of_annual_financial_report_data/7673/afr_data_summary-level/509047. Test score data from Pennsylvania Department of Education, *2011-2012 PSSA and AYP Results*, Excel Data Files. 2013. Available at http://www.portal.state.pa.us/portal/server.pt/community/school_assessments/7442.
- ⁶ 24 P.S. § 25-2502.48.
- ⁷ Augenblick, Palaich and Associates, *Costing Out the Resources Needed to Meet Pennsylvania's Public Education Goals*. 2007 p. vi. Available at <http://www.portal.state.pa.us/portal/server.pt?open=18&objID=380438&mode=2>.
- ⁸ 24 P.S. §§ 25-2502.50 – 25-2502.51.
- ⁹ For this fictional example, the authors used only state and local funding sources, leaving out the small federal portion of a school district's budget.



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