

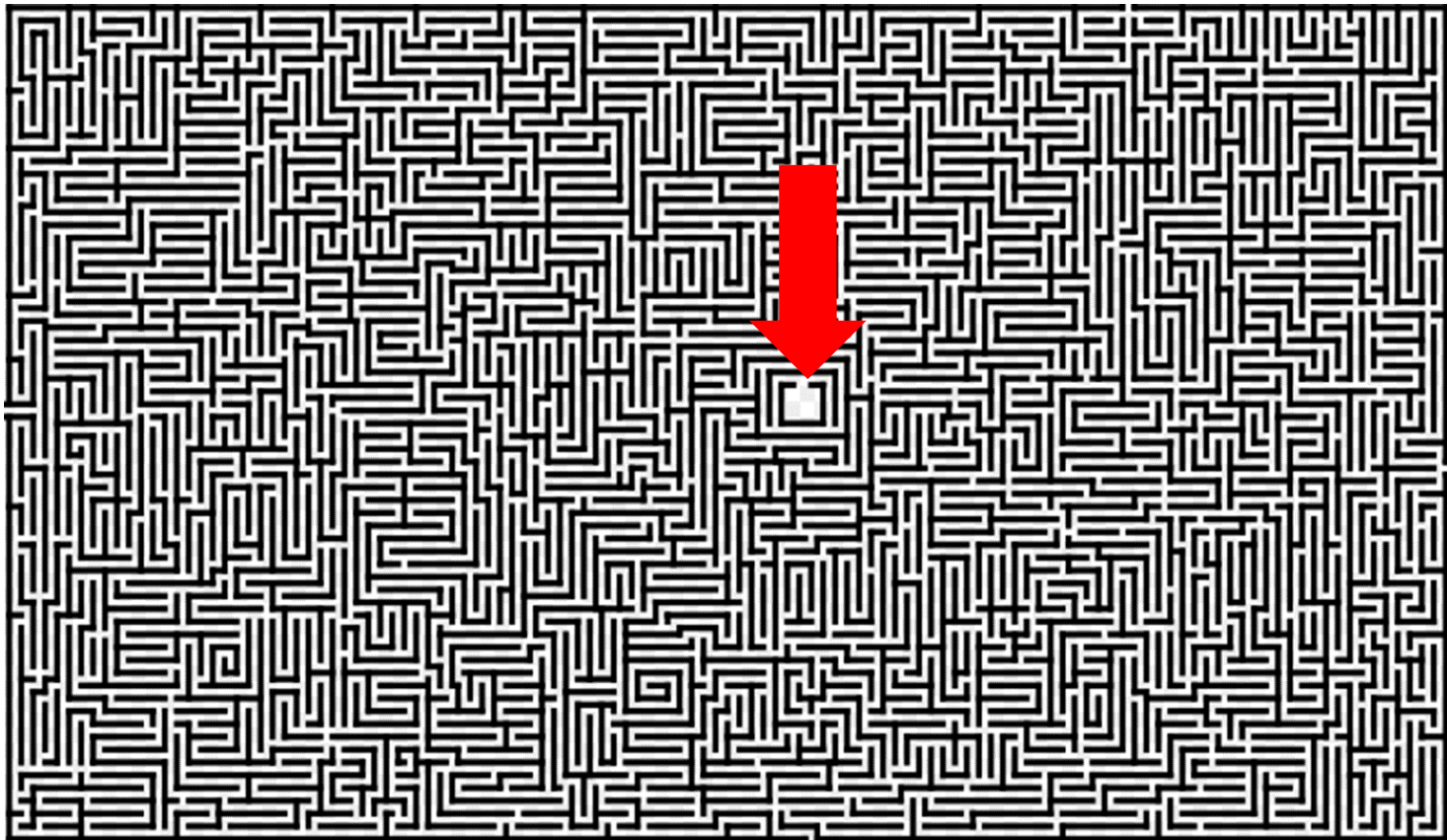
2023-24 PROPOSED EDUCATION BUDGET: BEF, SEF, AND BEYOND

2023 PARSS CONFERENCE,
THURSDAY APRIL 27, 2023



Working to develop and support leaders in school business operations

WHERE ARE WE, AND WHERE ARE WE GOING?



How will we know when we get there??



The puzzle: Hitting the target versus hitting the bulls eye



Last year at PARSS: Dr. Shrom said...

We need to change the state share of funding; it is simply too low...rapidly growing mandates negate far too much in added funding, and too many have low tax base. Solutions do not require elimination of local control & should not eliminate a shared state and local funding model.

It does require an overarching approach; one lever cannot fix this.



THE DECISION...

- The consistency of ... gaps over the variety of inputs and outputs leads to the inescapable conclusion that these students are not receiving a meaningful opportunity to succeed academically, socially, and civically, which requires that all students have access to a comprehensive, effective, and contemporary system of public education. (p 729)
- **The current funding system violates the Education Clause and Equal Protection Clause**



Lots of levers are necessary to get to an equitable education funding system in PA...



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Think broadly...

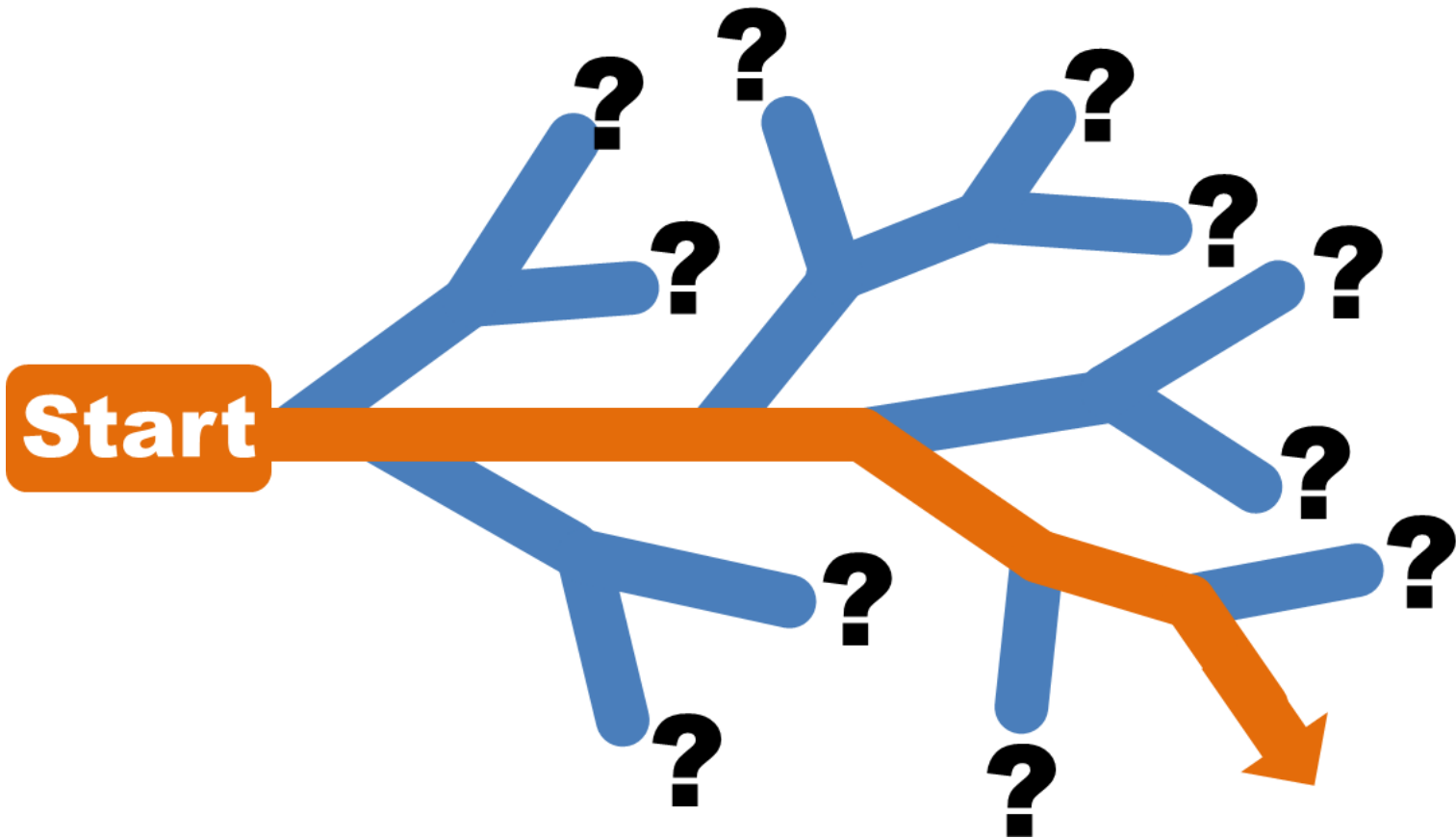
This is not a problem to be solved
with BEF alone...(and we'll show
some examples why)



Student equity is also taxpayer equity...

and more state funding helps both issues!

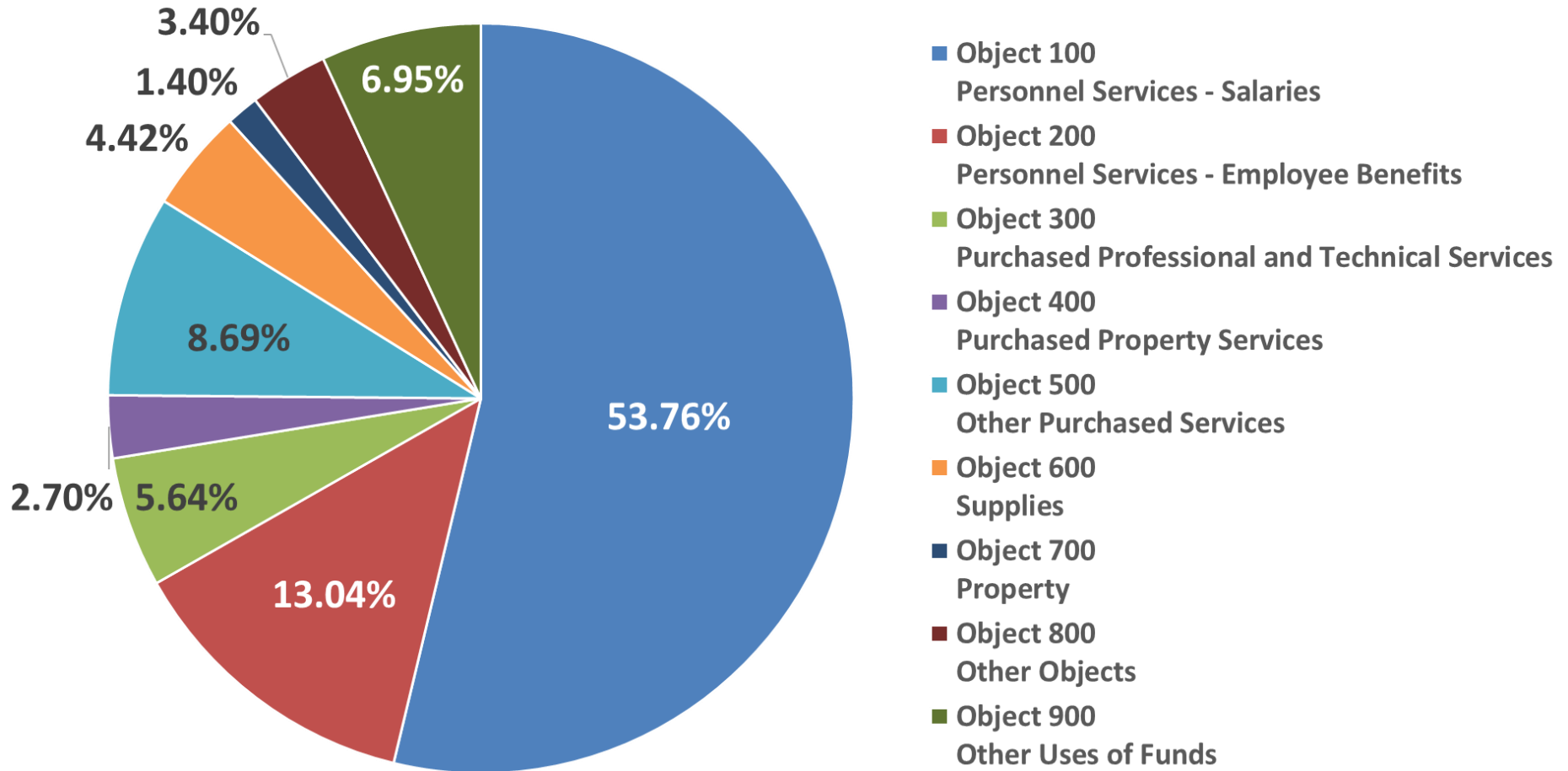




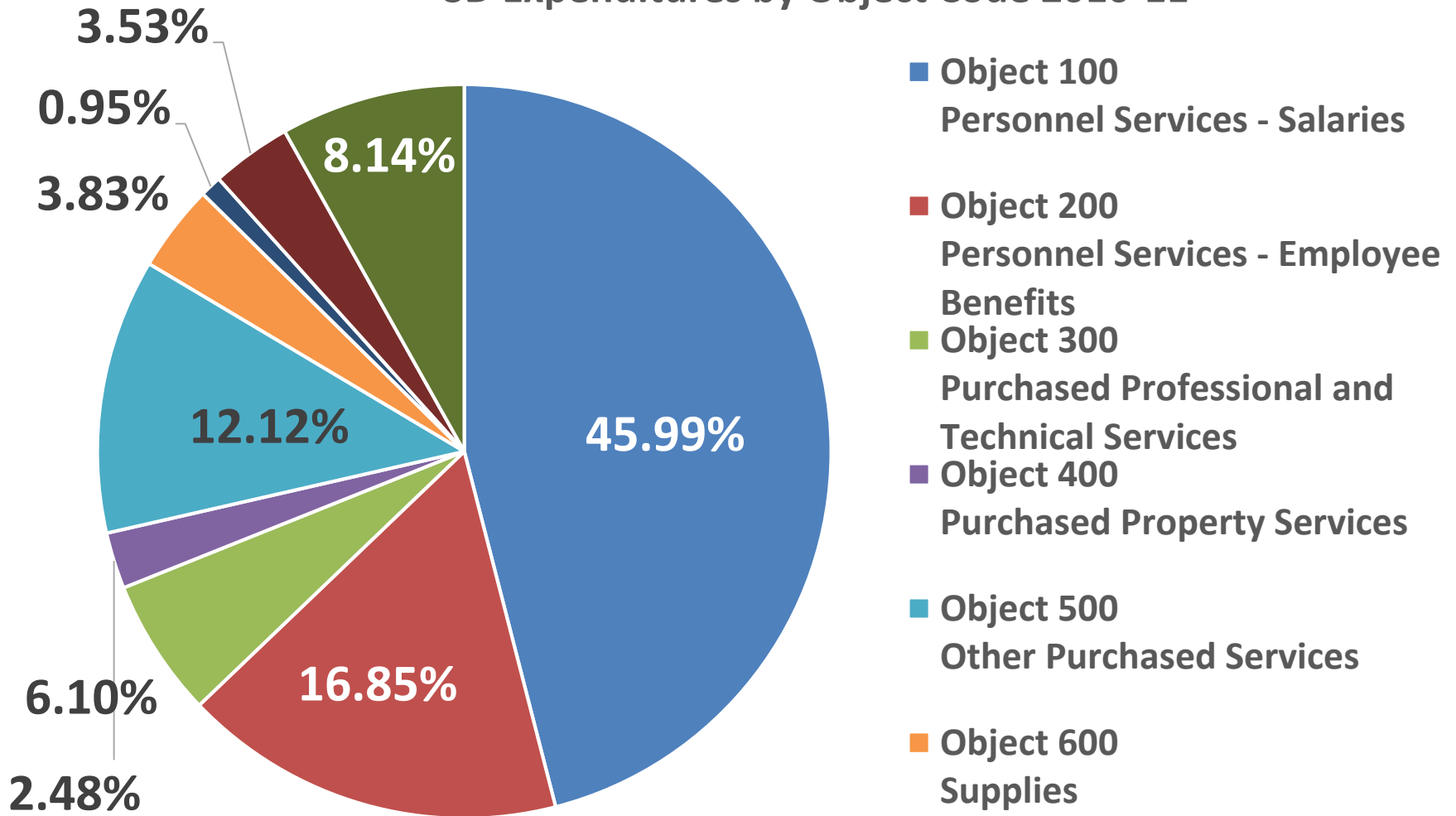
And...we Start from where we are....



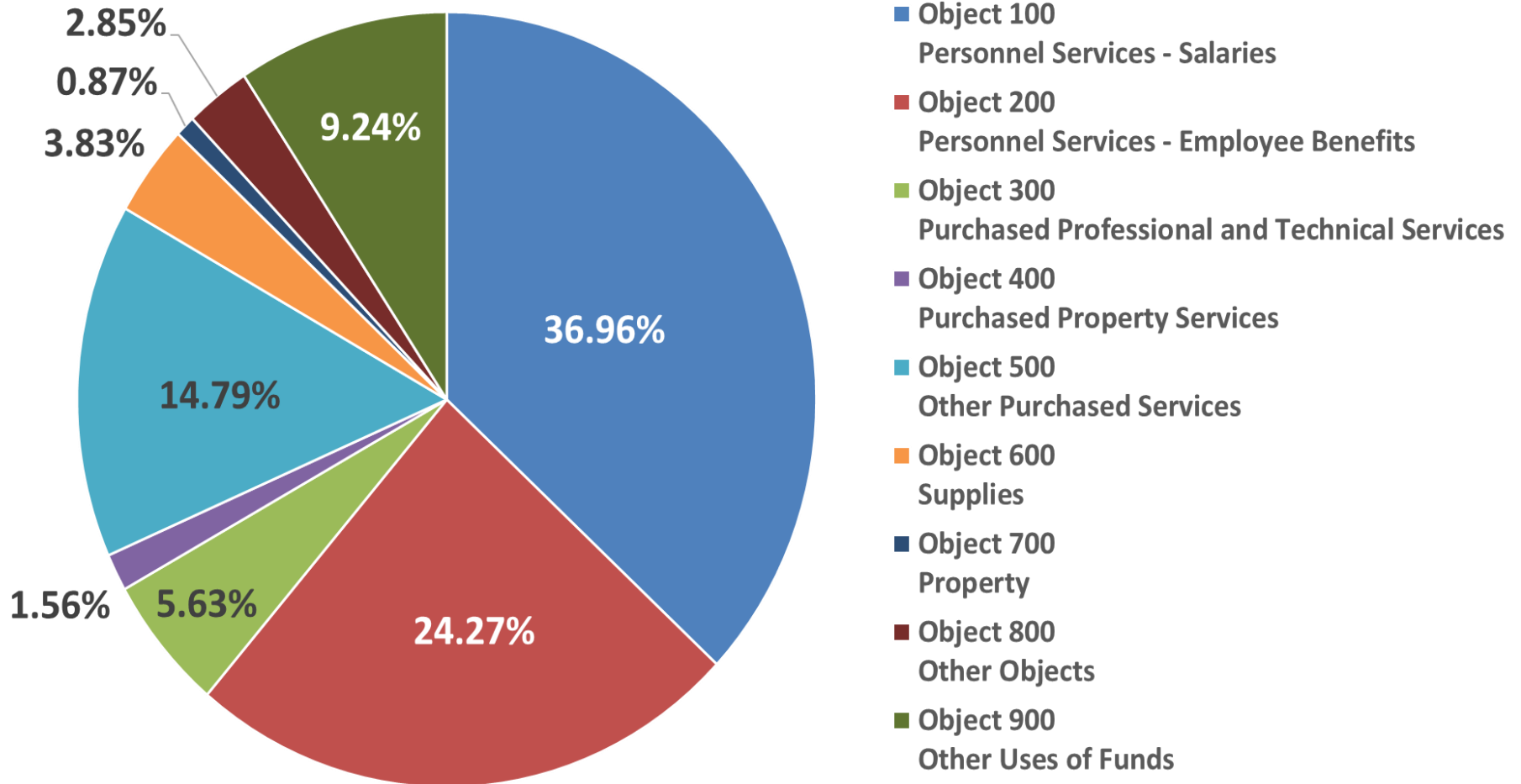
SD Expenditures by Object Code 2000-01



SD Expenditures by Object Code 2010-11



SD Expenditures by Object Code 2020-21



PA'S TOTAL OPERATING BUDGET

\$117.6 billion for 2023-24

- \$3.2 billion in the Motor License Fund
- \$2.0 billion in the Lottery Fund
- \$45.8 billion in Federal funds
- \$22.1 billion special funds/augmenting fees
- **\$44.4 billion in the General Fund**



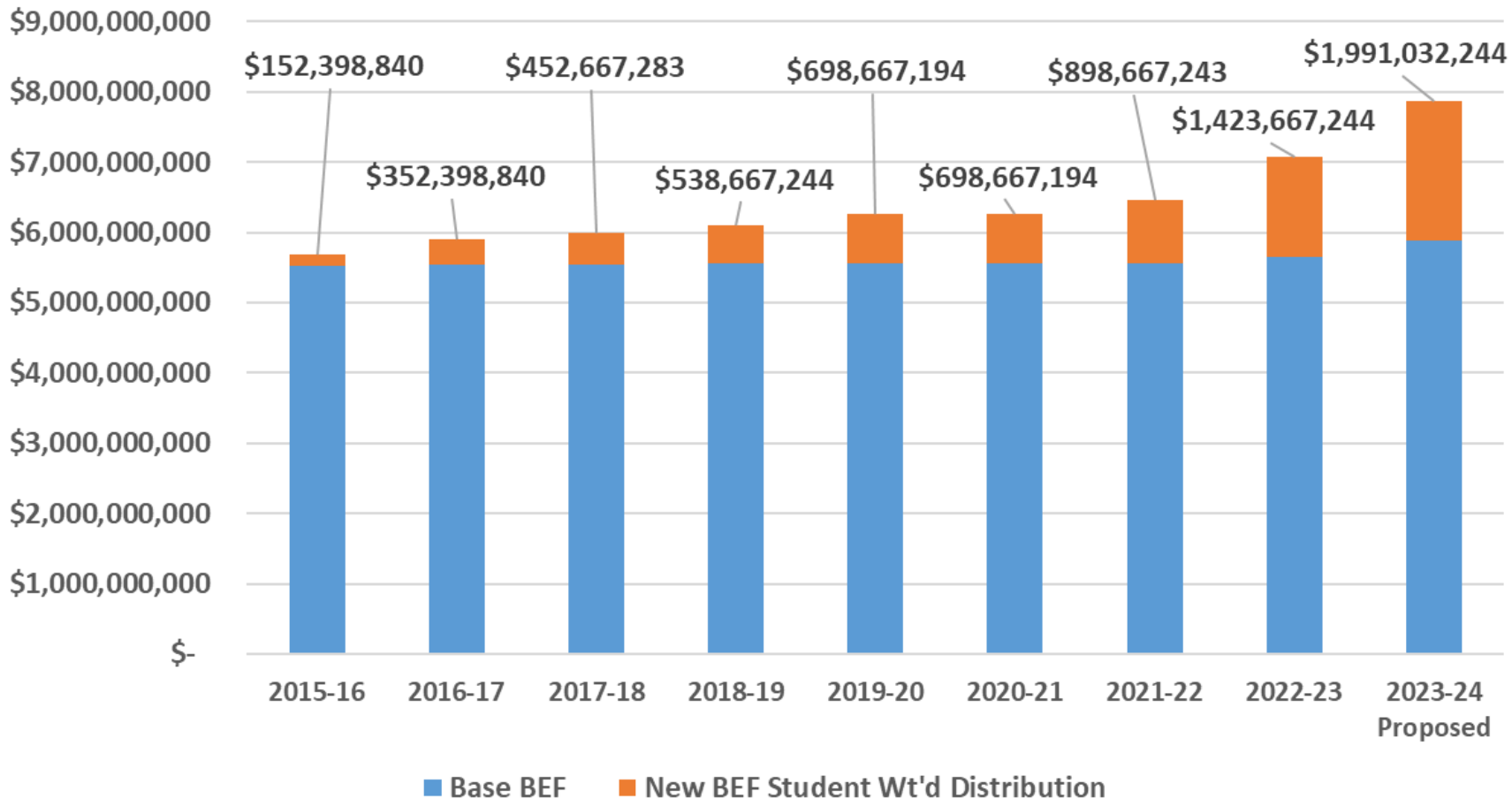
Governor Shapiro's Proposal for 2023-24...

\$44.4 billion General Fund budget

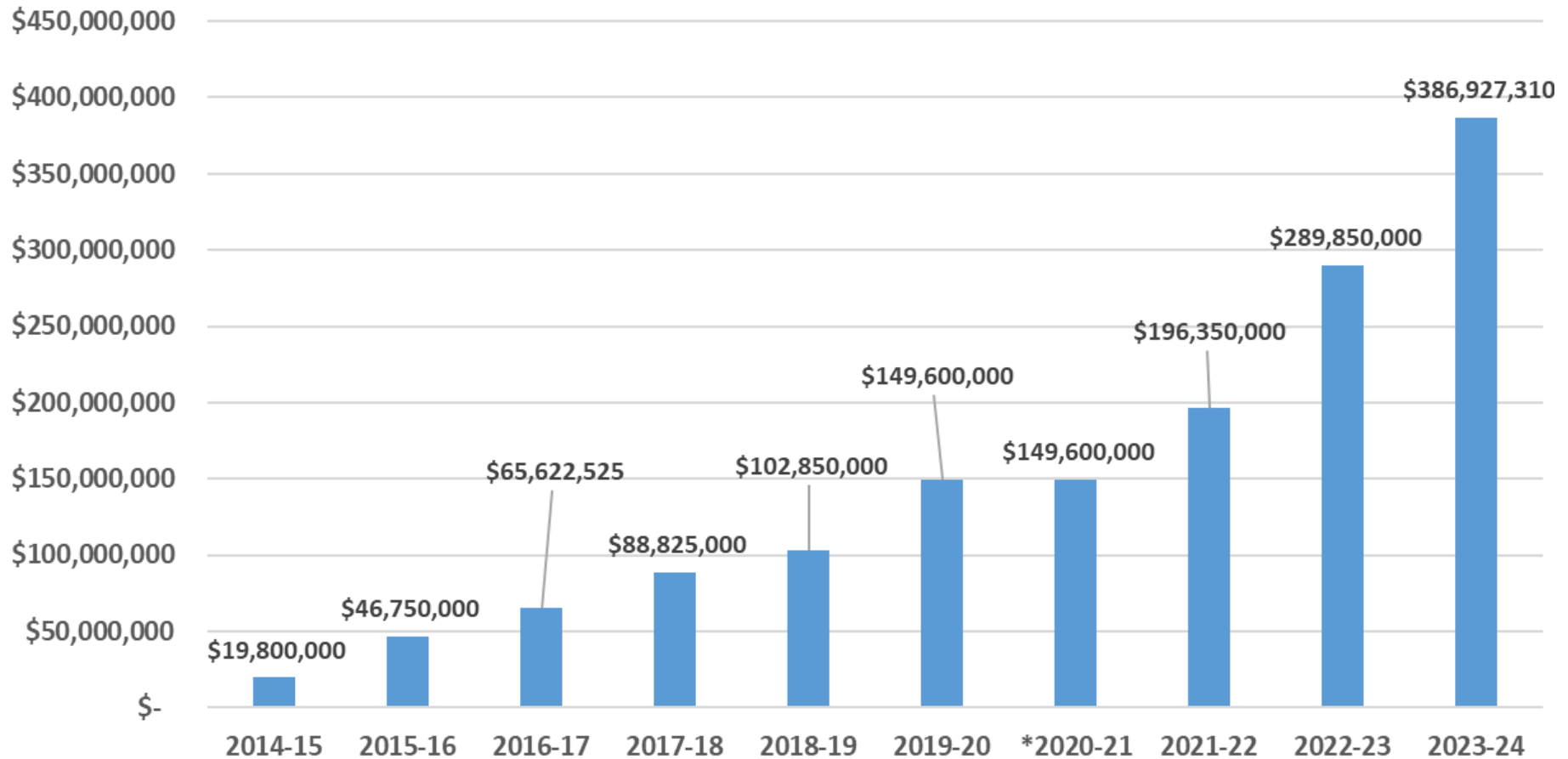
- **\$567 million** proposed increase for BEF
- **\$104 million** proposed increase for SEF



BEF: Governor Shapiro's Proposal for 2023-24



SEF: Governor Shapiro's Proposal for 2023-24



Other Proposed Appropriations...

- \$100 million proposed for safety/security grants via PCCD for physical safety (and for coordinator training)
- \$100 million proposed for school mental health support grants via PDE
- \$100 million proposed for school environmental repairs and improvement grants
- \$38.5 million proposed increase for universal free breakfast and free lunch for reduced-price students
- \$24 million for CTE-focused programs



Other Proposed Policy...

- Increase the minimum wage to \$15/hour
- \$24.7 million in job retention and recruitment efforts for teachers, police officers/state troopers, and nurses
- Changes to Property Tax/Rent Rebate program for 2024-25



SO....GIVEN THIS.....WHAT IS YOUR PHILOSOPHY FOR 23-24 BEF AND SEF BUDGETING...

Do you think the Governor's proposed budget is a floor?

Or

Do you think it is ceiling??



BEF AND SEF

- BEF budgeting has changed
- It **MUST** be a multi-year effort...at least two if not 3 years out
- All prior assumptions correlating your BEF annual increase to state BEF adds....are wrong!
- SEF...is simply flat out underfunded and getting worse



At nearly \$2.0 billion in BEF SW
distribution proposed for 23-24,

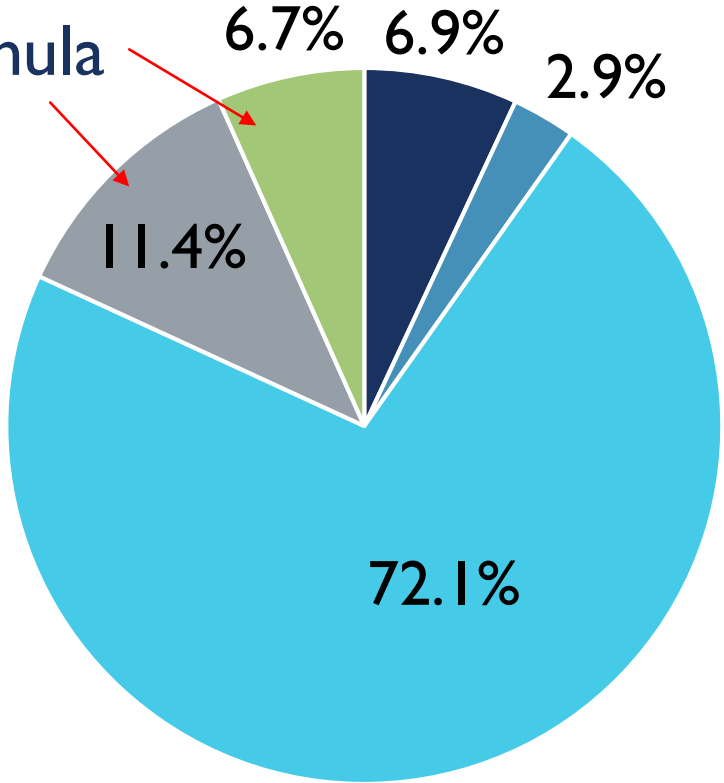
The main thing is the main thing...

Shares Matter



2022-23 BEF

BEF Formula



- Social Security
- Level Up (100 SDs)
- Base BEF
- Prior year Formula \$s
- Increase to Formula \$s



BASIC EDUCATION FUNDING 22-23

BEF Base	\$5,656,411,805
BEF Formula	\$1,423,667,243
Level-Up Supplement	\$225,000,000
SD Social Security Reimbursement	\$545,045,000
TOTAL BEF Appropriation	\$7,805,124,041



BASIC EDUCATION FUNDING 23-24

BEF Base	\$5,881,411,806
BEF Formula	\$1,991,032,244
Level-Up Supplement	None Proposed
SD Social Security Reimbursement	\$549,307,000
TOTAL BEF Appropriation	\$8,421,751,049

2023-24 = \$567,365,001 Proposed BEF Increase to SW Distribution



FY	Base BEF Amount	BEF Formula Amount	Change	Level up
2015-16	\$5,527,680,160	\$152,398,840		
2016-17	\$5,542,411,717	\$352,398,840	\$200,000,000	
2017-18	\$5,542,411,717	\$452,667,283	\$100,268,443	
2018-19	\$5,556,411,756	\$538,667,244	\$85,999,961	
2019-20	\$5,556,411,806	\$698,667,194	\$159,999,950	
2020-21	\$5,556,411,806	\$698,667,194	\$0	
2021-22	\$5,556,411,806	\$898,667,243	\$200,000,049	\$100,000,000
2022-23	\$5,656,411,806	\$1,423,667,244	\$525,000,000	\$225,000,000
2023-24	\$5,881,411,806	\$1,991,032,244	\$567,365,001	
			\$1,841,268,404	\$325,000,000



As the 23-24 budget process moves, only two numbers will NOT change.

Governor's Proposed 2023-24 Basic Education Key numbers		
Proposed 23-24 BEF Increase	\$	567,365,000
22-23 Student weighted BEF	\$	1,423,667,243
= total Proposed student weighted BEF	\$	1,991,032,243
Proposed student weighted total		2,628,897.368
"Value" of each student weighted ADM	\$	757.36
BASE BEF (includes Level ups)	\$	5,881,411,806
Total BEF (includes Soc. Security)	\$	8,421,751,000

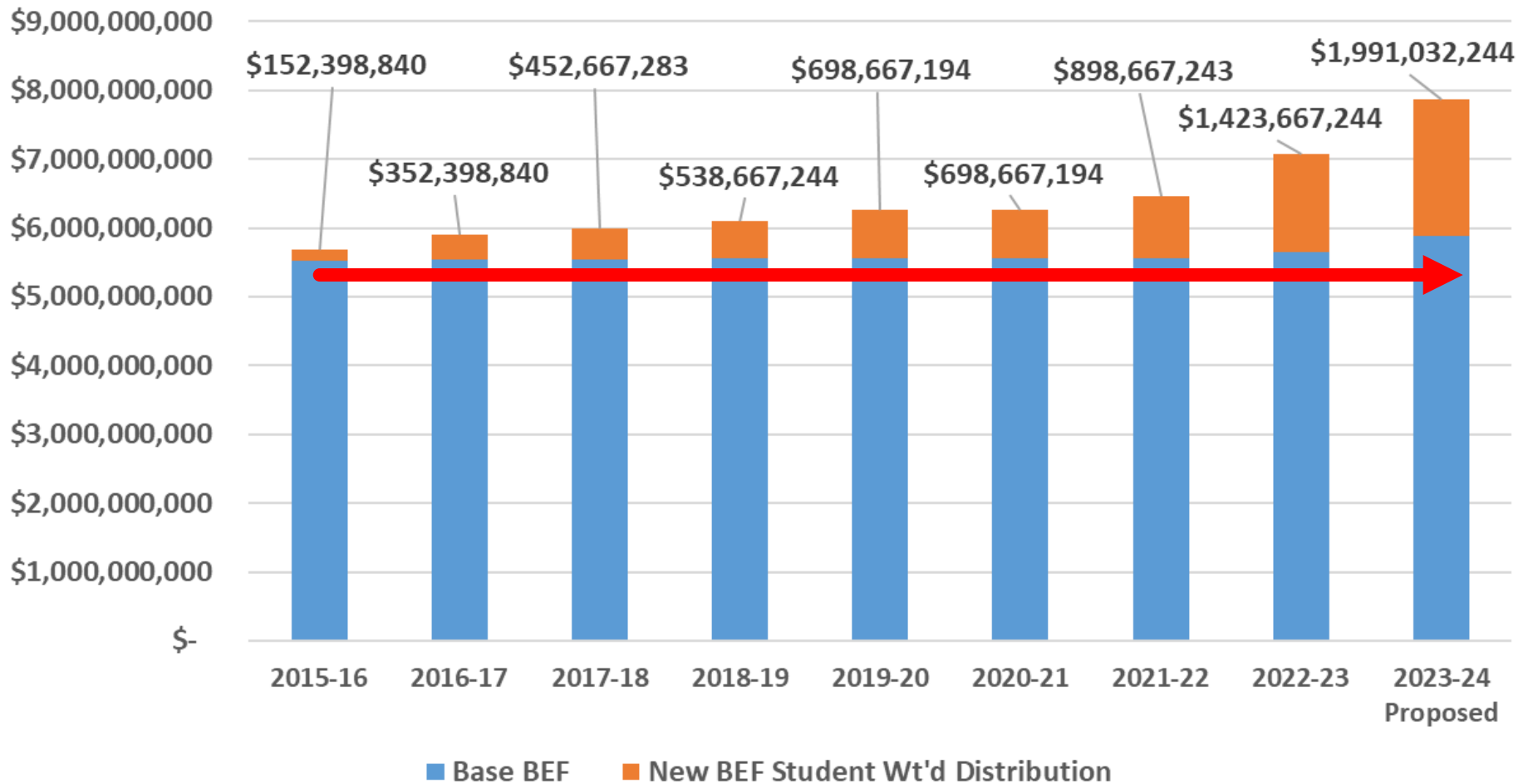
←

} Not part of the math for your BEF increase

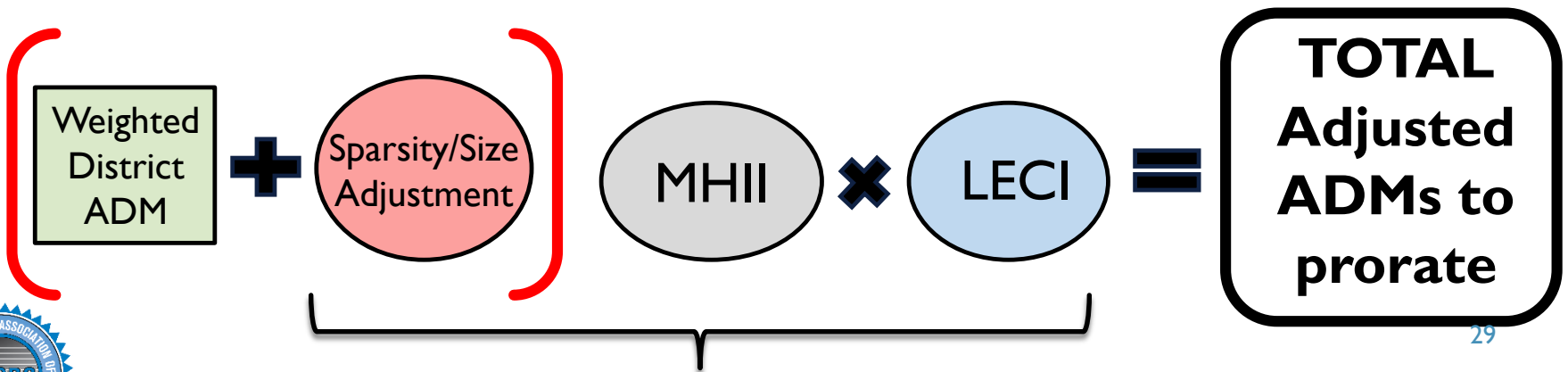
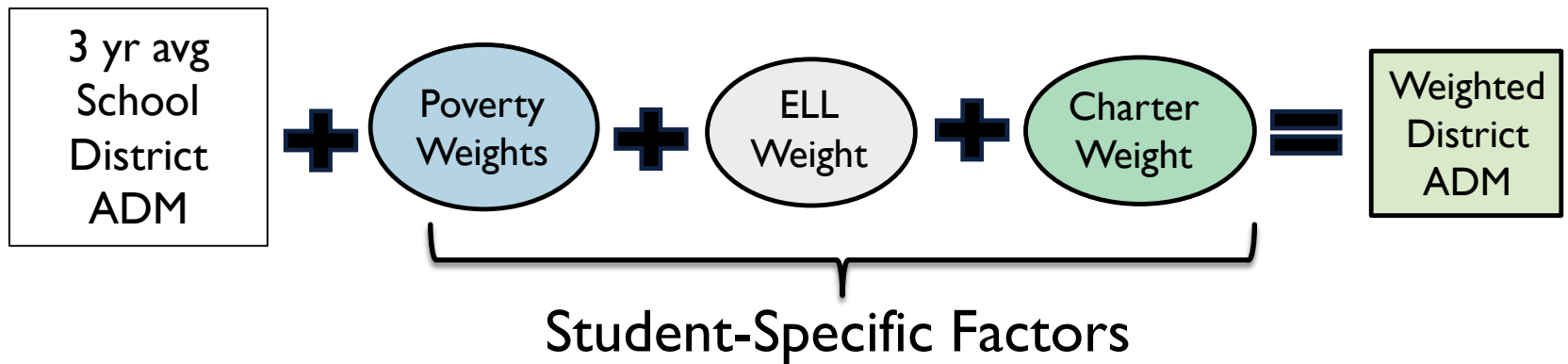
190 school district have share declines
 209 have HHI decline
 & 259 have LECI decline



BEF Base vs. BEF Formula

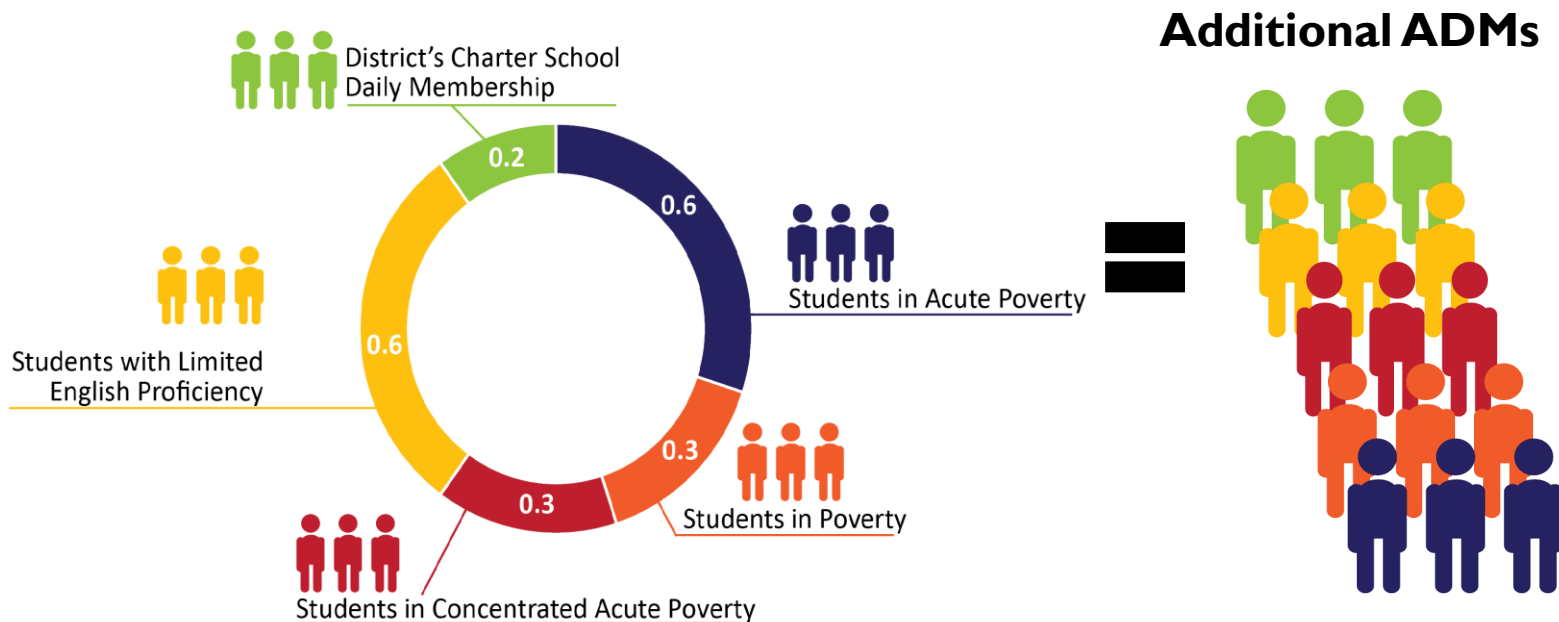


THE BEF FORMULA IN A NUTSHELL...

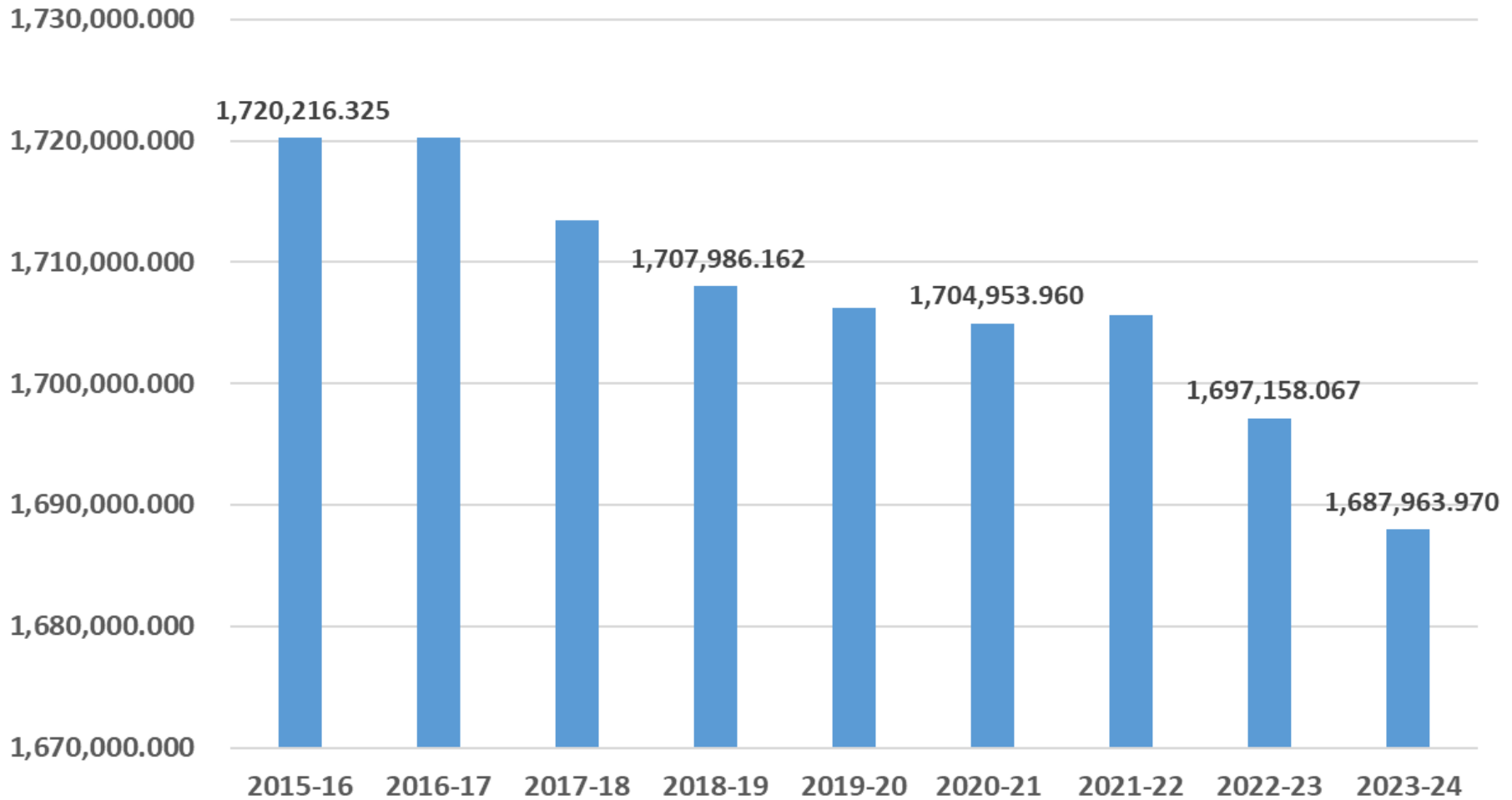


PART I: STUDENT WEIGHTED COUNT

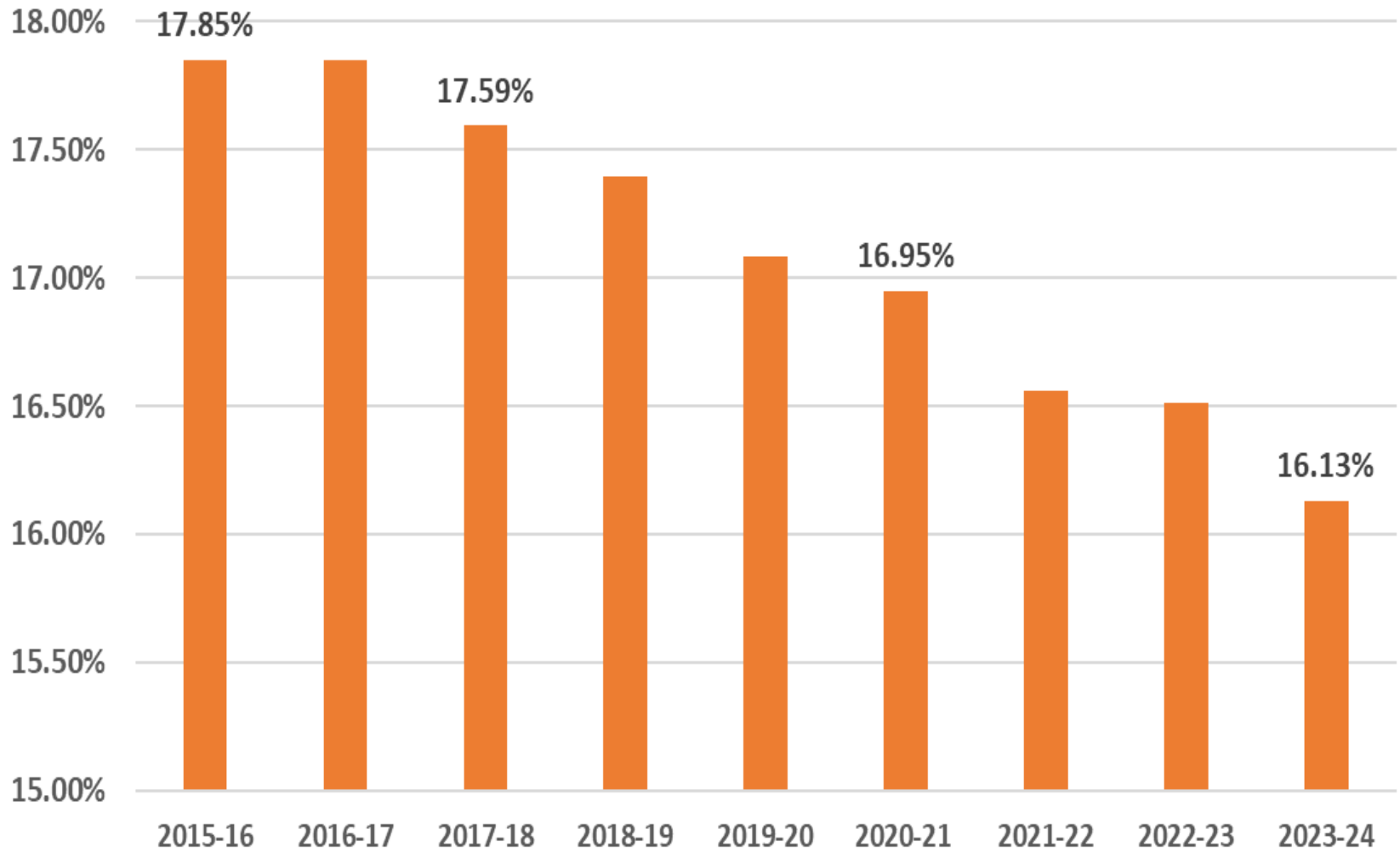
Start with 3 year average ADMs



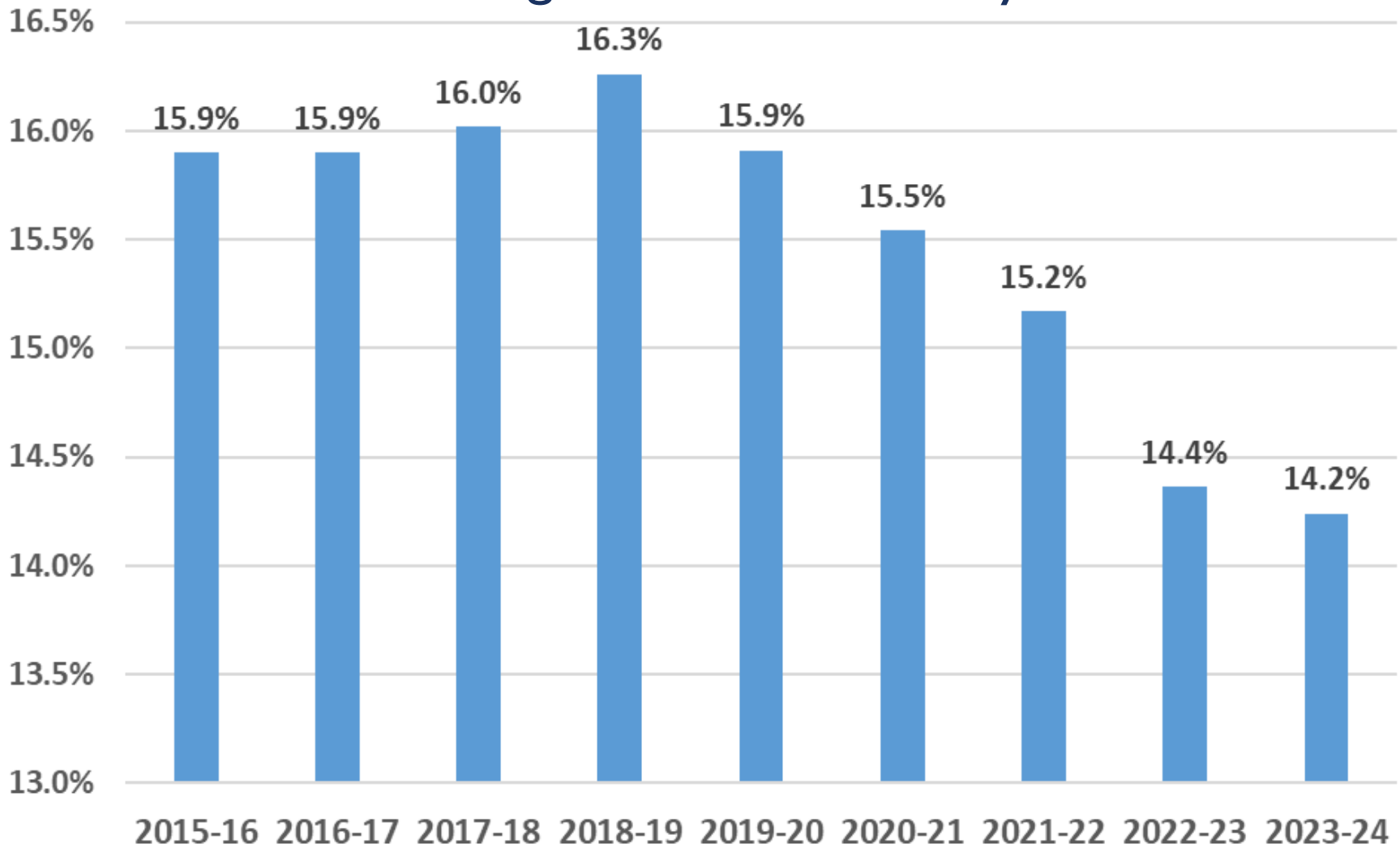
Three Year Average ADMs



Average Acute Poverty

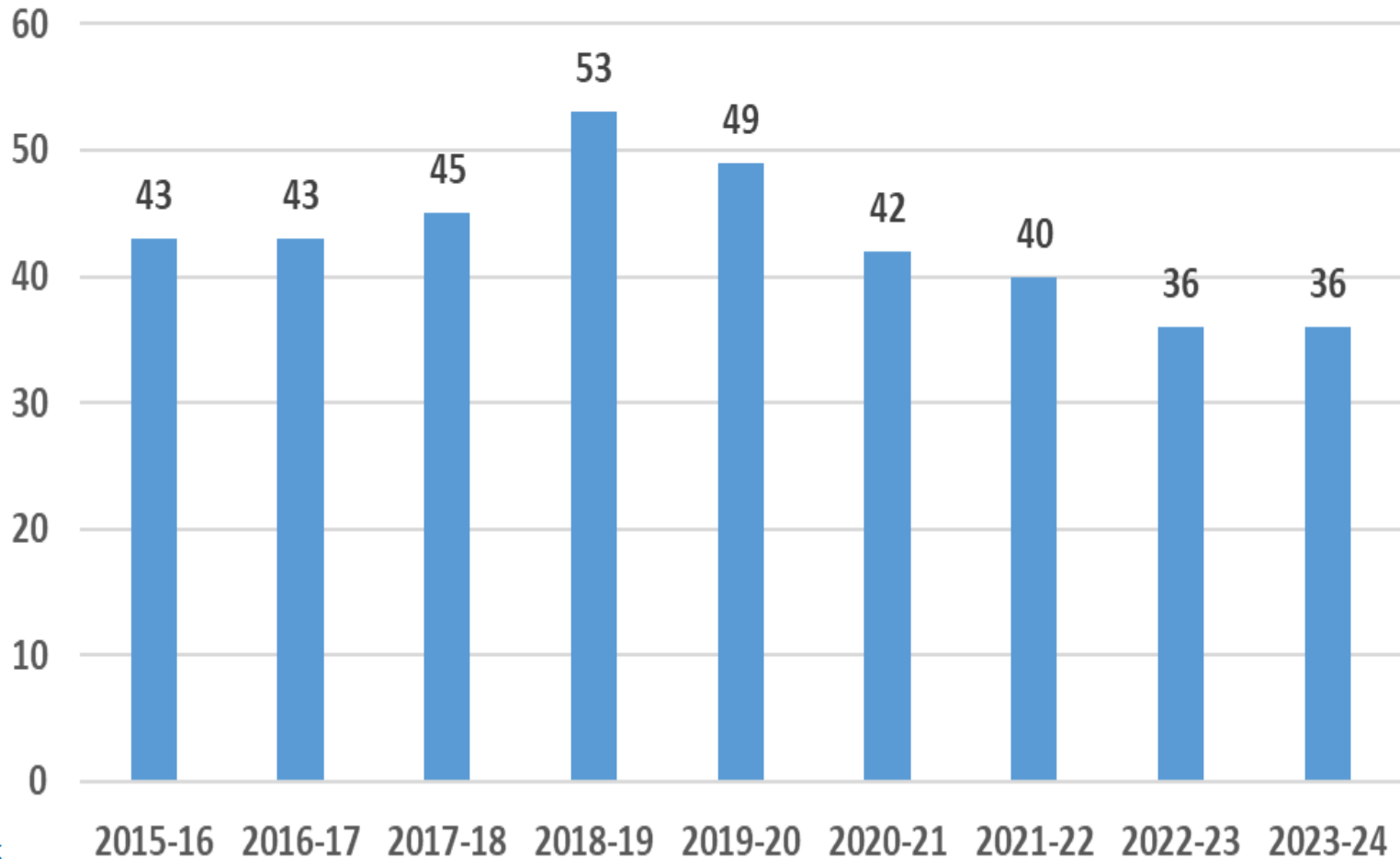


Average Moderate Poverty



Concentrated Poverty is a Cliff!

BEF Concentrated Poverty Counts



Working to develop and support leaders in school business operations

CONCENTRATED POVERTY 23-24 CHANGES

9 New Adds for 23-24			From 22-23; 9 Dropping out for 23-24		
113384603	Lebanon SD	Lebanon	115226103	Millersburg Area SD	Dauphin
127041503	Big Beaver Falls Area SD	Beaver	128323303	Homer-Center SD	Indiana
127045303	Midland Borough SD	Beaver	101268003	Uniontown Area SD	Fayette
108112003	Ferndale Area SD	Cambria	117417202	Williamsport Area SD	Lycoming
105251453	Corry Area SD	Erie	129544503	Mahanoy Area SD	Schuylkill
106272003	Forest Area SD	Forest	106169003	Union SD	Clarion
119357003	Riverside SD	Lackawanna	121139004	Weatherly Area SD	Carbon
129544703	Minersville Area SD	Schuylkill	117086003	Sayre Area SD	Bradford
101631803	Charleroi SD	Washington	118408852	Wilkes-Barre Area SD	Luzerne

Working to develop and support leaders in school business operations



MULTI-YEAR BUDGET LENS REQUIRED

Concentrated Poverty 23-24 Proposed : New Adds and their rate.....Cliff watch for 24-25...?

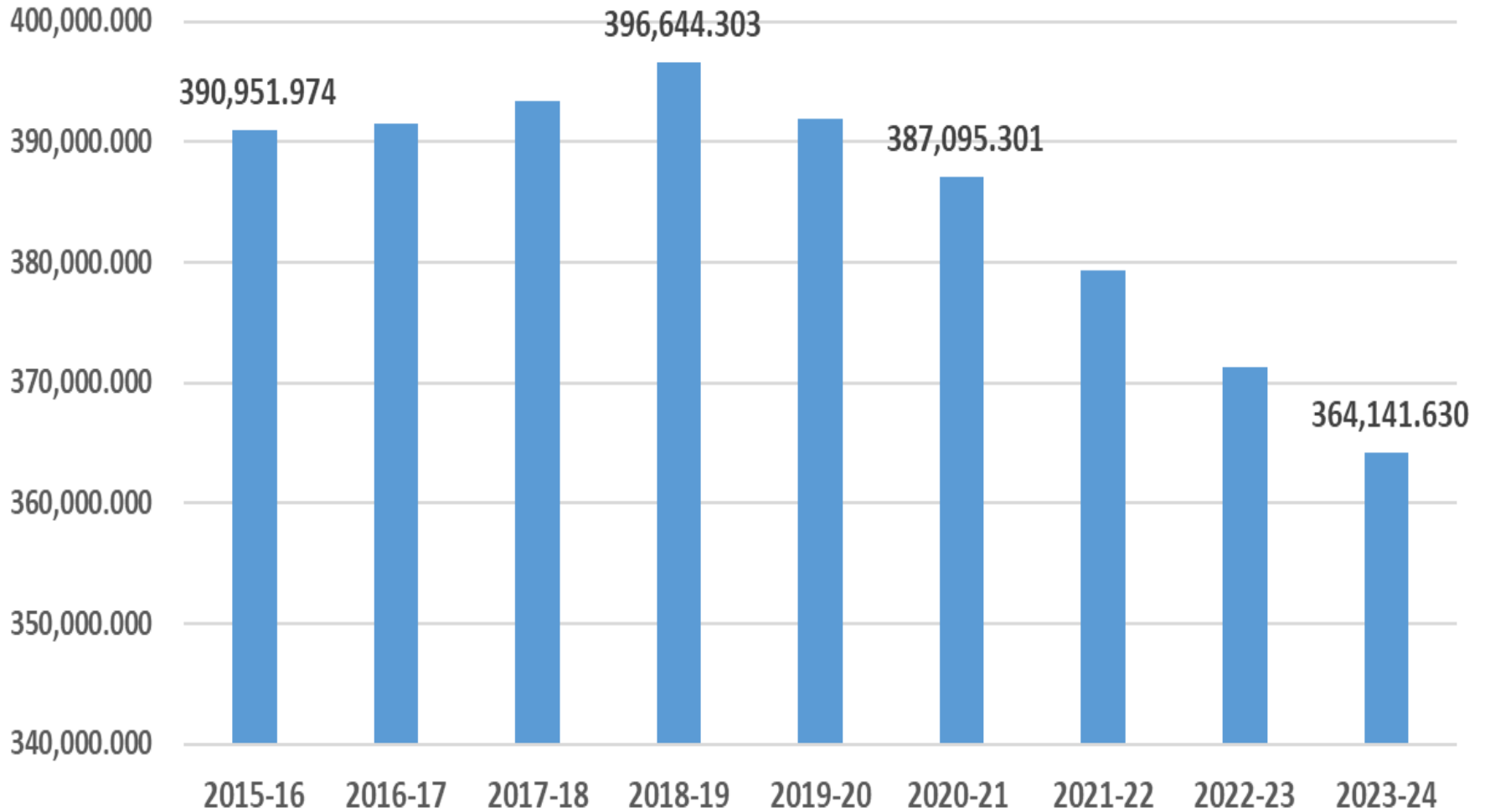
Lebanon SD	31.04%		Lebanon
Big Beaver Falls Area SD	31.39%		Beaver
Midland Borough SD	33.90%		Beaver
Ferndale Area SD	30.07%		Cambria
Corry Area SD	31.97%		Erie
Forest Area SD	50.44%		Forest
Riverside SD	34.89%		Lackawanna
Minersville Area SD	37.86%		Schuylkill
Charleroi SD	36.23%		Washington

How Safe are the higher numbers??

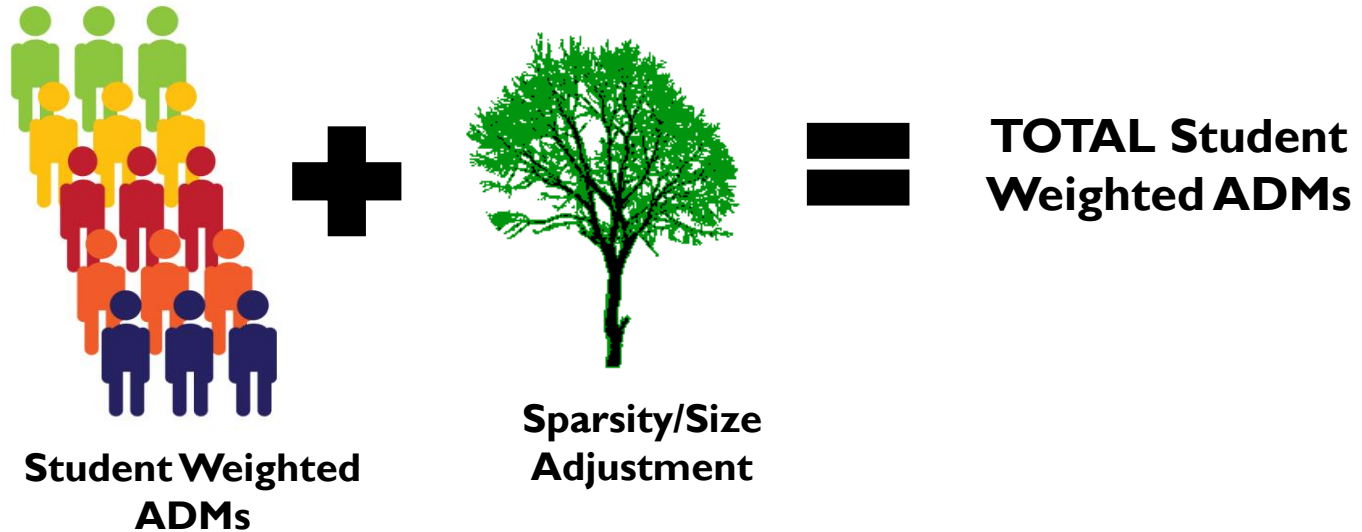
36



Total Added Student Weighted ADMs



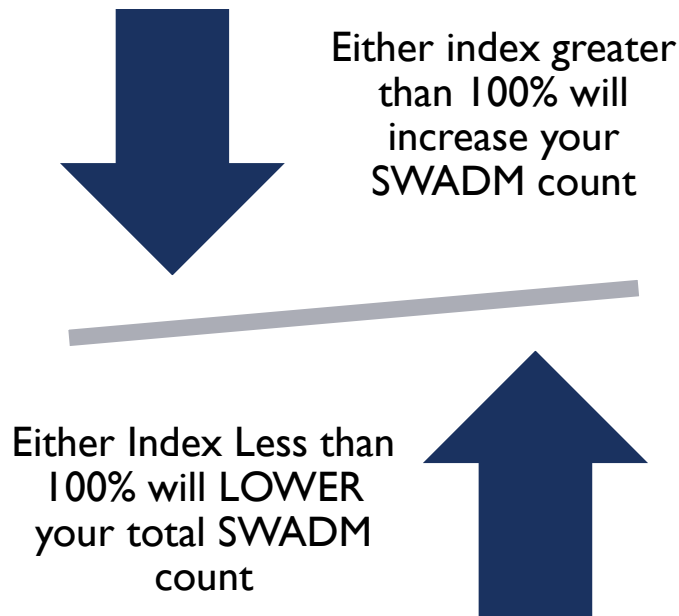
PART 2: SPARSITY/SIZE ADJUSTMENT



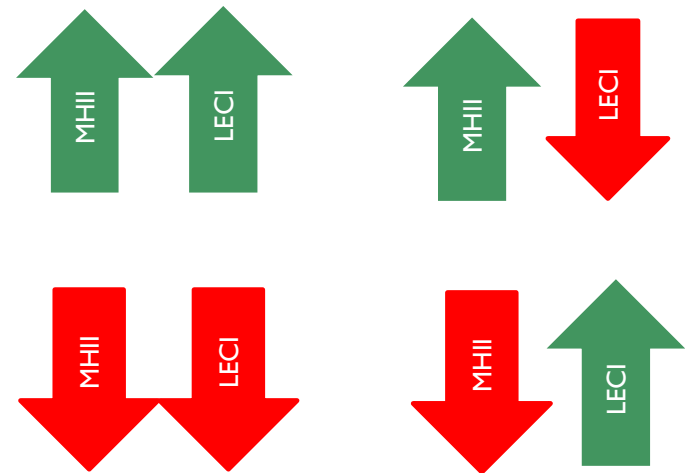
PART 3: ADJUST BY MULTIPLIERS



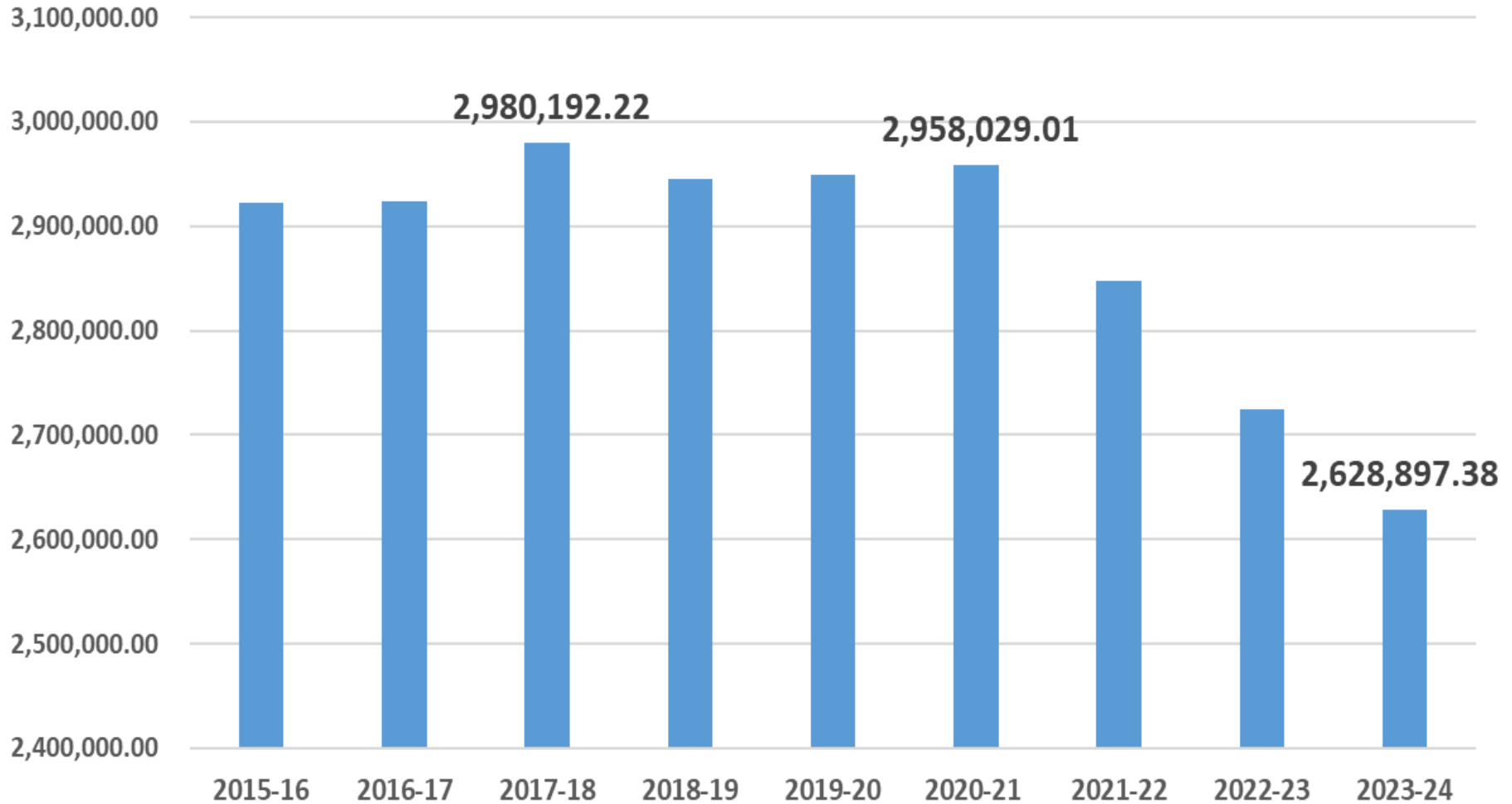
The Multipliers...



Either Multiplier can raise or lower final student adjusted ADM count whether above or below 1.0

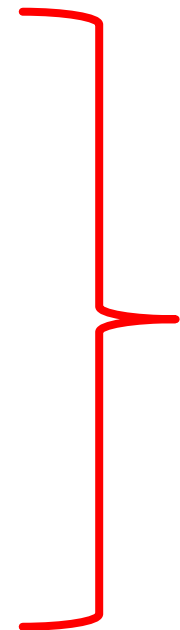


Total Weighted Student Count After Multipliers



BEF SW PORTION SINCE THE BEGINNING: NUMERATOR AND DENOMINATOR CHANGES

FY	BEF BASE	BEF Formula Distribution	BEF Increase	BEF Distribution Value per SWADM	BEF Distribution Value per SWADM % Change
2015-16	\$ 5,527,680,160	\$ 152,398,840	\$ 152,398,840	\$ 52.14	
2016-17	\$ 5,542,411,717	\$ 352,398,840	\$ 200,000,000	\$ 120.52	131.1%
2017-18	\$ 5,542,411,717	\$ 452,667,283	\$ 100,268,443	\$ 151.89	26.0%
2018-19	\$ 5,556,411,756	\$ 538,667,244	\$ 85,999,961	\$ 182.92	20.4%
2019-20	\$ 5,556,411,806	\$ 698,667,194	\$ 159,999,950	\$ 236.92	29.5%
2020-21	\$ 5,556,411,806	\$ 698,667,194	\$ -	\$ 234.83	-0.9%
2021-22	\$ 5,556,411,806	\$ 898,667,243	\$ 200,000,049	\$ 316.68	34.9%
2022-23	\$ 5,656,411,806	\$ 1,423,667,244	\$ 525,000,001	\$ 522.56	65.0%
2023-24 Proposed	\$ 5,881,411,806	\$ 1,991,032,244	\$ 567,365,000	\$ 757.36	44.9%



2022-23 BEF numbers

2022-23 Estimated Student-Weighted Distribution	\$1,423,667,243
Total Student Weighted ADM x MHII x LECI	2,724,499.111
Value of each weighted Student ADM lost or gained at current formula distribution amount of \$1.4 billion	\$522.54

NOTE: 22-23 REVISED = 2,726,179.272 = \$522.22



2023-24 BEF numbers as proposed

2022-23 Estimated Student-Weighted Distribution	\$1,991,032,044
Total Student Weighted ADM x MHII x LECI	2,628,897.38
Value of each weighted Student ADM lost or gained at current formula distribution amount of \$1.4 billion	\$757.36



BEF Distribution Value per SWADM



YOUR SHARE CHANGES EVERY YEAR

- Each year, the prior year's formula amount moves forward
- A districts' share change is either positive or **negative** BEFORE any new add to the formula
- You get MORE or LESS of that prior year SW Distr. portion, based on share change as it “rolls” forward



BEF Formula distribution tripled over the past three years...

\$1.991 bn
23-24

\$1.423 bn
22-23

\$898.7 m
21-22

\$698.7 m
20-21



Share changes go down...scope matters

Formula amt.	Share		SD SW \$'s		Change
\$ 898,667,194	0.0008138	=	\$ 731,372	2021-22	
\$ 1,423,667,194	0.0007339	=	\$ 1,044,812	2022-23	\$ 313,440
\$ 1,991,032,243	0.0006162	=	\$ 1,226,832	2023-24	\$ 182,020
					Increase

0.000734	2022-23 share		
0.000616	2023-24 share		
-0.000118	Yr over yr share change		
\$ 1,423,667,194	Prior yr Student wtd distribution amt.		
-0.000117709	Times prior yr Share Change		
\$ (167,578.53)	Dollar change on Prior year distribution		
0.0006162	New share for proposed yr		
\$ 567,365,049	Amount added to formula		
\$ 349,598	New dollars times new share		
\$ 182,020	Net change	Pine Grove Area SD	



Share changes go down...scope matters

Formula amt.	Share	=	SD SW \$'s	Change
\$ 898,667,194	0.0010825	=	\$ 972,845	2021-22
Formula amt.	Share			
\$ 1,423,667,194	0.0011565	=	\$ 1,646,400	2022-23
Formula amt.	Share			
\$ 1,991,032,243	0.0011261	=	\$ 2,242,170	2023-24
				Increase

0.001156	2022-23 share		
0.001126	2023-24 share		
-0.000030	Yr over yr share change		
\$ 1,423,667,194	Prior yr Student wtd distribution amt.		
-3.03155E-05	Times prior yr Share Change		
\$ (43,159.24)	Dollar change on Prior year distribution		
0.0011261	New share for proposed yr		
\$ 567,365,049	Amount added to formula		
\$ 638,929	New dollars times new share		
\$ 595,770	Net change	Punxsutawney Area SD	



Share changes go down...scope matters

Formula amt.	Share	=	Reading SD SD SW \$'s	Change
\$ 898,667,194	0.0367977	=	\$ 33,068,853 2021-22	
\$ 1,423,667,194	0.032716	=	\$ 46,576,706 2022-23	\$13,507,853
\$ 1,991,032,243	0.0324443	=	\$ 64,597,726 2023-24	\$18,021,020
				Increase

0.032716	2022-23 share	Reading SD	
0.032444	2023-24 share		
-0.000272	Yr over yr share change		
\$ 1,423,667,194	Prior yr Student wtd distribution amt.		
-0.000271668	Times prior yr Share Change		
\$ (386,764.46)	Dollar change on Prior year distribution		
0.0324443	New share for proposed yr		
\$ 567,365,049	Amount added to formula		
\$ 18,407,784	New dollars times new share		
\$ 18,021,020	Net change	Reading SD 50	



Share changes go up too...

Formula amt.	Share		SD SW \$'s		Change
\$ 898,667,194	0.0010207	=	\$ 917,237	2021-22	
Formula amt.	Share				
\$ 1,423,667,194	0.0010174	=	\$ 1,448,439	2022-23	\$ 531,202
Formula amt.	Share				
\$ 1,991,032,243	0.0012729	=	\$ 2,534,466	2023-24	\$1,086,027
					Increase

0.001017	2022-23 share		
0.001273	2023-24 share		
0.000256	Yr over yr share change		
\$ 1,423,667,194	Prior yr Student wtd distribution amt.		
0.000255541	Times prior yr Share Change		
\$ 363,805.03	Dollar change on Prior year distribution		
0.0012729	New share for proposed yr		
\$ 567,365,049	Amount added to formula		
\$ 722,222	New dollars times new share		
\$ 1,086,027	Net change	Minersville Area SD	



Corry Jumps IN Concentrated Poverty

	AUN	School District	County	ACS 5-yr Median Household Income	2020 ACS 5-yr Households	Median Household Income Index	Sparsity/ Size Ratio for BEF	Sparsity/ Size Adjustment (SSA)	ACS 5-yr Poverty Percent 0-99%
2015-16	105251453	Corry Area SD	Erie	\$39,252	5,367	1.3532	0.7580	13.418	26.15%
2016-17	105251453	Corry Area SD	Erie	\$39,252	5,367	1.3532	0.7580	13.167	26.15%
2017-18	105251453	Corry Area SD	Erie	\$41,755	5,439	1.2837	0.7605	10.215	23.10%
2018-19	105251453	Corry Area SD	Erie	\$45,185	5,342	1.2149	0.7623	11.968	22.76%
2019-20	105251453	Corry Area SD	Erie	\$45,309	5,455	1.2569	0.7659	11.154	21.52%
*2020-21	105251453	Corry Area SD	Erie	\$45,309	5,455	1.2569	0.7659	11.154	21.52%
2021-22	105251453	Corry Area SD	Erie	\$47,894	5,885	1.2892	0.7720	10.134	27.75%
2022-23	105251453	Corry Area SD	Erie	\$46,384	5,968	1.3717	0.7766	16.824	26.50%
2023-24 ?	105251453	Corry Area SD	Erie	\$48,521	5,755	1.3929	0.7802	19.619	31.97%
8 year Change: 2015-16 to 2023-24				\$9,269	388.00	0.04	0.02	6.20	0.06
8 year Change %: 2015-16 to 2023-24				23.61%	7.23%	2.93%	2.93%	46.21%	22.26%



Local Effort Capacity Index	Total Student-Weighted ADM * MHII * LECl	Estimated Student-Weighted Distribution	SD change	Your District's Share	Amount in student weighted BEF Distribution	Amount per Total wtd ADM after multipliers	Share Change
1.26	4,577.801	\$238,706.94		0.001566	\$ 152,398,840	\$ 52.14	
1.2600	4,577.312	\$551,639.48	\$312,933	0.001565	\$ 352,398,840	\$ 120.52	-0.1%
1.1400	3,770.608	\$572,725.06	\$21,086	0.001265	\$ 452,667,283	\$ 151.89	-19.2%
1.0900	3,377.393	\$617,653.21	\$44,928	0.001147	\$ 538,667,294	\$ 182.88	-9.4%
1.1200	3,499.263	\$828,990.49	\$211,337	0.001187	\$ 698,667,194	\$ 236.90	3.5%
1.1200	3,499.263	\$828,990.49	\$0	0.001187	\$ 698,667,194	\$ 236.90	0.0%
1.0800	3,451.969	\$1,089,522.35	\$260,532	0.001212	\$ 898,667,194	\$ 315.62	2.2%
1.1000	3,599.726	\$1,879,851.43	\$790,329	0.001320	\$ 1,423,667,194	\$ 522.22	8.9%
1.1900	4,250.141	\$3,218,903.82	\$1,339,052	0.001617	\$ 1,991,032,243	\$ 757.36	22.4%
-0.07	-327.66	\$2,980,197		0.000050	\$ 1,838,633,403	\$ 705	
-5.56%	-7.16%	1248.48%		3.22%	1206.46%	1352.43%	
		\$ 100,000,000			\$ 567,365,049	Proposed 23-24	

For Every \$X million **\$ 161,670** At current share
Working to develop and support leaders in school business operations

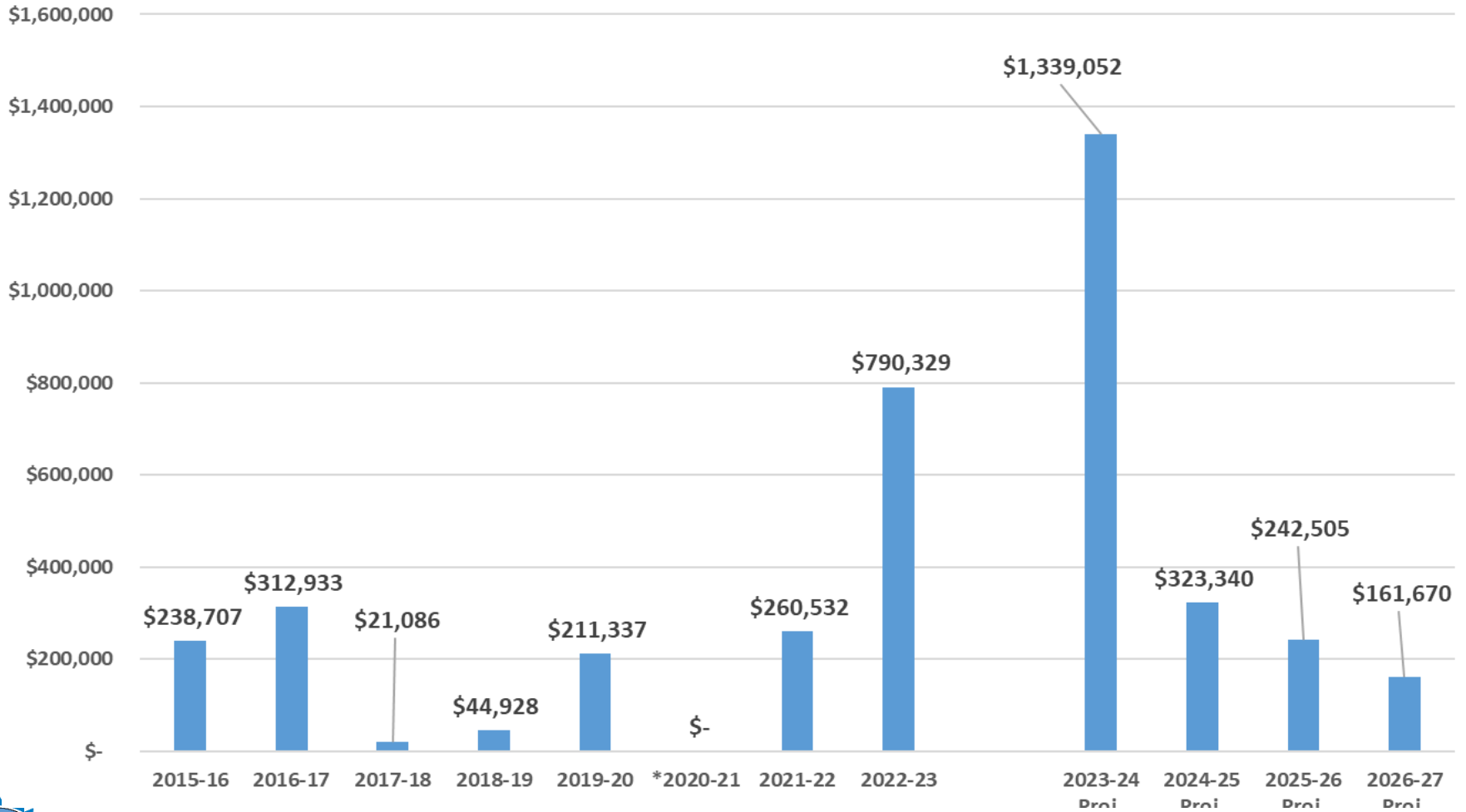


Corry Area SD	FY	State BEF ADD	State BEF Student wtd Distribution	(Enter) LEA's Share	LEA's Student Wtd Amount	LEA's Student Wtd Amount Annual Increase
Actuals from 2015-16 to 2022-23	2015-16	\$ 152,398,840	\$ 152,398,840	0.001566	\$ 238,707	\$ 238,707
	2016-17	\$ 200,000,000	\$ 352,398,840	0.001565	\$ 551,639	\$ 312,933
	2017-18	\$ 100,268,443	\$ 452,667,283	0.001265	\$ 572,725	\$ 21,086
	2018-19	\$ 86,000,011	\$ 538,667,294	0.001147	\$ 617,653	\$ 44,928
	2019-20	\$ 159,999,900	\$ 698,667,194	0.001187	\$ 828,990	\$ 211,337
	*2020-21	\$ -	\$ 698,667,194	0.001187	\$ 828,990	\$ -
	2021-22	\$ 200,000,000	\$ 898,667,194	0.001212	\$ 1,089,522	\$ 260,532
Average Add = \$178 million	2022-23	\$ 525,000,000	\$ 1,423,667,194	0.001320	\$ 1,879,851	\$ 790,329
Projections based on Estimated State Adds and share estimates	2023-24 Proj.	\$ 567,365,002	\$ 1,991,032,196	0.001617	\$ 3,218,903.74	\$ 1,339,052
	2024-25 Proj.	\$ 200,000,000	\$ 2,191,032,196	0.001617	\$ 3,542,243.94	\$ 323,340
	2025-26 Proj.	\$ 150,000,000	\$ 2,341,032,196	0.001617	\$ 3,784,749.09	\$ 242,505
	2026-27 Proj.	\$ 100,000,000	\$ 2,441,032,196	0.001617	\$ 3,946,419.19	\$ 161,670
Four Year Projections	\$ 1,017,365,002				\$ 2,066,568	
					\$ 567,365,002	Proposed 23-24



Corry: 23-24 with a 23-24 Share increase

LEA's Student Wtd Amount Annual Increase



TRENDING UP...VS...JUMPING UP

- The down-side of one-off up-side
- And perhaps...being unable to tell the difference....



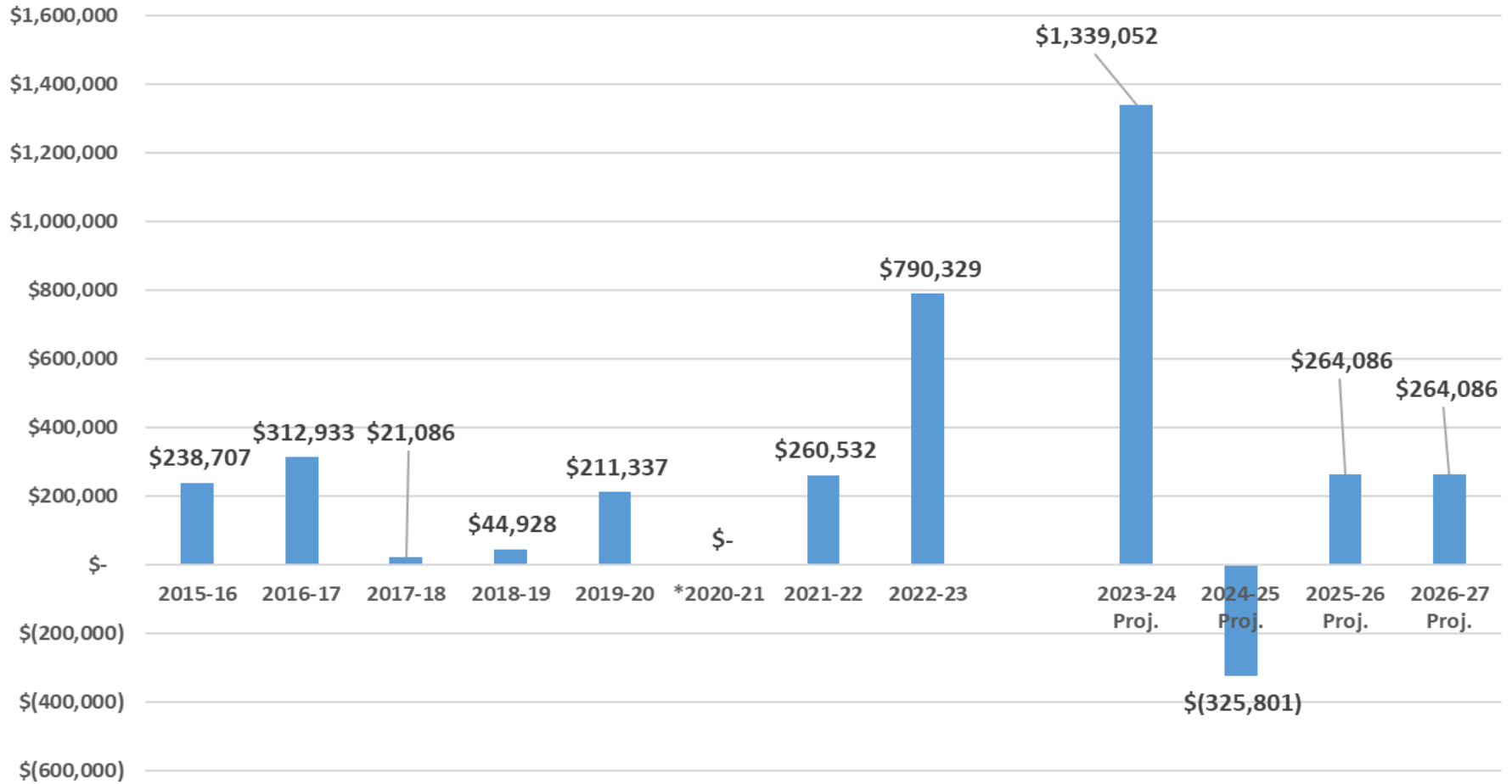
What if 24-25 returns to 22-23 share?

Corry Area SD	FY	State BEF ADD	State BEF Student wtd Distribution	(Enter) LEA's Share	LEA's Student Wtd Amount	LEA's Student Wtd Amount Annual Increase
Actuals from 2015-16 to 2022-23	2015-16	\$ 152,398,840	\$ 152,398,840	0.001566	\$ 238,707	\$ 238,707
	2016-17	\$ 200,000,000	\$ 352,398,840	0.001565	\$ 551,639	\$ 312,933
	2017-18	\$ 100,268,443	\$ 452,667,283	0.001265	\$ 572,725	\$ 21,086
	2018-19	\$ 86,000,011	\$ 538,667,294	0.001147	\$ 617,653	\$ 44,928
	2019-20	\$ 159,999,900	\$ 698,667,194	0.001187	\$ 828,990	\$ 211,337
	*2020-21	\$ -	\$ 698,667,194	0.001187	\$ 828,990	\$ -
	2021-22	\$ 200,000,000	\$ 898,667,194	0.001212	\$ 1,089,522	\$ 260,532
Average Add = \$178 million	2022-23	\$ 525,000,000	\$ 1,423,667,194	0.001320	\$ 1,879,851	\$ 790,329
Projections based on Estimated State Adds and share estimates	2023-24 Proj.	\$ 567,365,002	\$ 1,991,032,196	0.001617	\$ 3,218,903.74	\$ 1,339,052
	2024-25 Proj.	\$ 200,000,000	\$ 2,191,032,196	0.001320	\$ 2,893,102.42	\$ (325,801)
	2025-26 Proj.	\$ 200,000,000	\$ 2,391,032,196	0.001320	\$ 3,157,188.22	\$ 264,086
	2026-27 Proj.	\$ 200,000,000	\$ 2,591,032,196	0.001320	\$ 3,421,274.02	\$ 264,086
Four Year Projections		\$ 1,167,365,002				\$ 1,541,423



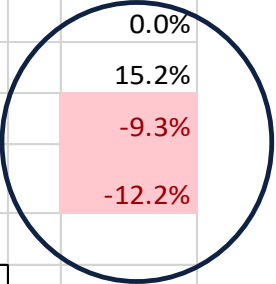
Corry with return to 22-23 share level...and with a \$200 m add for 24-25 and out years

LEA's Student Wtd Amount Annual Increase



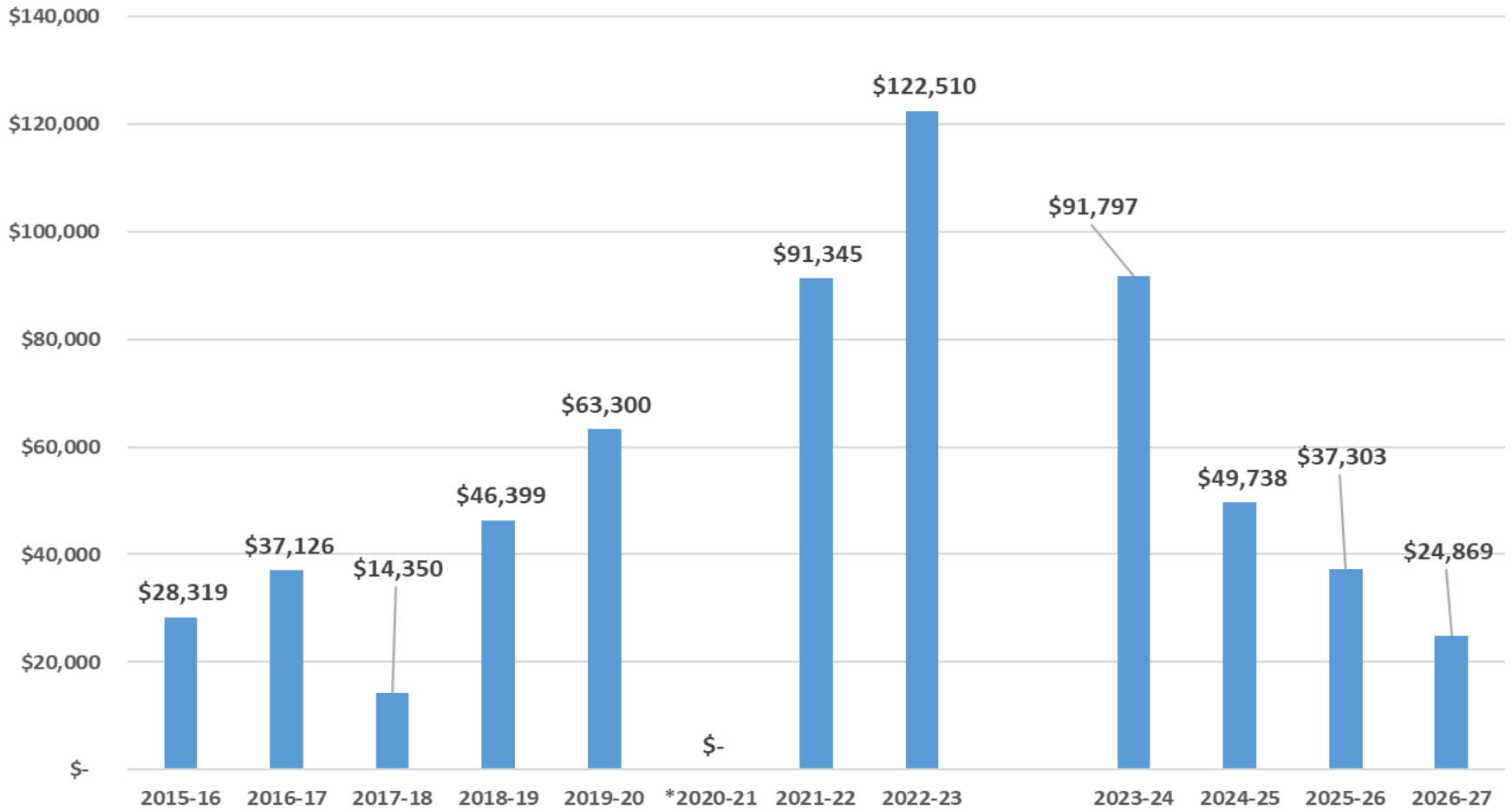
N. Clarion

Local Effort Capacity Index	Total Student-Weighted ADM * MHII * LECl	Estimated Student-Weighted Distribution	SD change	Your District's Share	Amount in student weighted BEF Distribution	Amount per Total wtd ADM after multipliers	Share Change
0.63	543.091	\$28,319.18		0.000186	\$ 152,398,840	\$ 52.14	
0.6300	543.038	\$65,444.79	\$37,126	0.000186	\$ 352,398,840	\$ 120.52	-0.1%
0.6300	525.341	\$79,795.08	\$14,350	0.000176	\$ 452,667,283	\$ 151.89	-5.1%
0.7400	690.043	\$126,194.16	\$46,399	0.000234	\$ 538,667,294	\$ 182.88	32.9%
0.8100	799.877	\$189,494.31	\$63,300	0.000271	\$ 698,667,194	\$ 236.90	15.8%
0.8100	799.877	\$189,494.31	\$0	0.000271	\$ 698,667,194	\$ 236.90	0.0%
0.8800	889.792	\$280,839.22	\$91,345	0.000313	\$ 898,667,194	\$ 315.62	15.2%
0.8700	772.374	\$403,349.69	\$122,510	0.000283	\$ 1,423,667,194	\$ 522.22	-9.3%
0.8100	653.777	\$495,147.17	\$91,797	0.000249	\$ 1,991,032,243	\$ 757.36	-12.2%
0.18	110.69	\$466,828		0.000063	\$ 1,838,633,403	\$ 705	
28.57%	20.38%	1648.45%		33.83%	1206.46%	1352.43%	
		\$ 100,000,000			\$ 567,365,049	Proposed 23-24	
		For Every \$X million	\$ 24,869	At current share			59



N. Clarion at proposed \$567 million add

LEA's Student Wtd Amount Annual Increase



Sayre----Fell out of the Cliff of concentrated poverty

	AUN	School District	County	ACS 5-yr Median Household Income	2020 ACS 5-yr Househo lds	Median Househo ld Income Index	Sparsity/ Size Ratio for BEF	Sparsity/ Size Adjustm ent (SSA)	ACS 5-yr Poverty Percent 0-99%
2015-16	117086003	Sayre Area SD	Bradford	\$44,364	3,478	1.1973	0.7254	0.000	11.07%
2016-17	117086003	Sayre Area SD	Bradford	\$44,364	3,478	1.1973	0.7254	0.000	11.07%
2017-18	117086003	Sayre Area SD	Bradford	\$42,050	3,570	1.2746	0.7314	0.000	12.45%
2018-19	117086003	Sayre Area SD	Bradford	\$46,514	3,641	1.1802	0.7341	0.000	9.95%
2019-20	117086003	Sayre Area SD	Bradford	\$45,820	3,518	1.2429	0.7404	0.000	29.92%
*2020-21	117086003	Sayre Area SD	Bradford	\$45,820	3,518	1.2429	0.7404	0.000	29.92%
2021-22	117086003	Sayre Area SD	Bradford	\$50,163	3,421	1.2309	0.7376	0.000	25.52%
2022-23	117086003	Sayre Area SD	Bradford	\$51,221	3,341	1.2422	0.7370	0.000	34.34%
2023-24 ?	117086003	Sayre Area SD	Bradford	\$52,723	3,306	1.2819	0.7435	0.000	19.41%



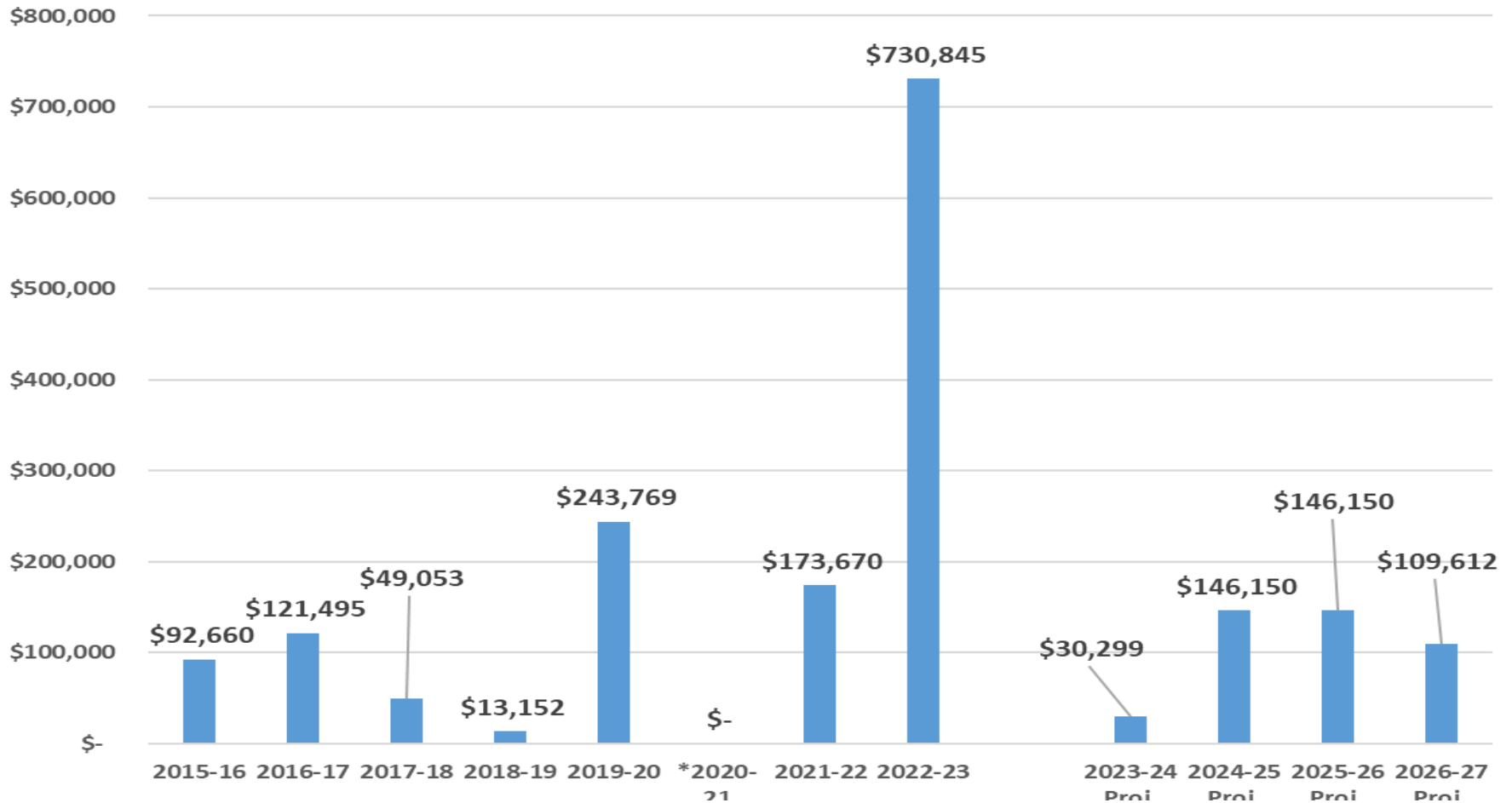
IMPACT OF LOST SHARE...SAYRE AREA SD

SD change	Your District's Share	Amount in student weighted BEF Distribution	Amount per Total wtd ADM after multipliers	Share Change
	0.000608	\$ 152,398,840	\$ 52.14	
\$121,495	0.000608	\$ 352,398,840	\$ 120.52	0.0%
\$49,053	0.000581	\$ 452,667,283	\$ 151.89	-4.3%
\$13,152	0.000513	\$ 538,667,294	\$ 182.88	-11.8%
\$243,769	0.000744	\$ 698,667,194	\$ 236.90	45.1%
\$0	0.000744	\$ 698,667,194	\$ 236.90	0.0%
\$173,670	0.000772	\$ 898,667,194	\$ 315.62	3.7%
\$730,845	0.001001	\$ 1,423,667,194	\$ 522.54	29.6%
\$30,299	0.0007307	\$ 1,991,032,243	\$ 757.36	-27.0%



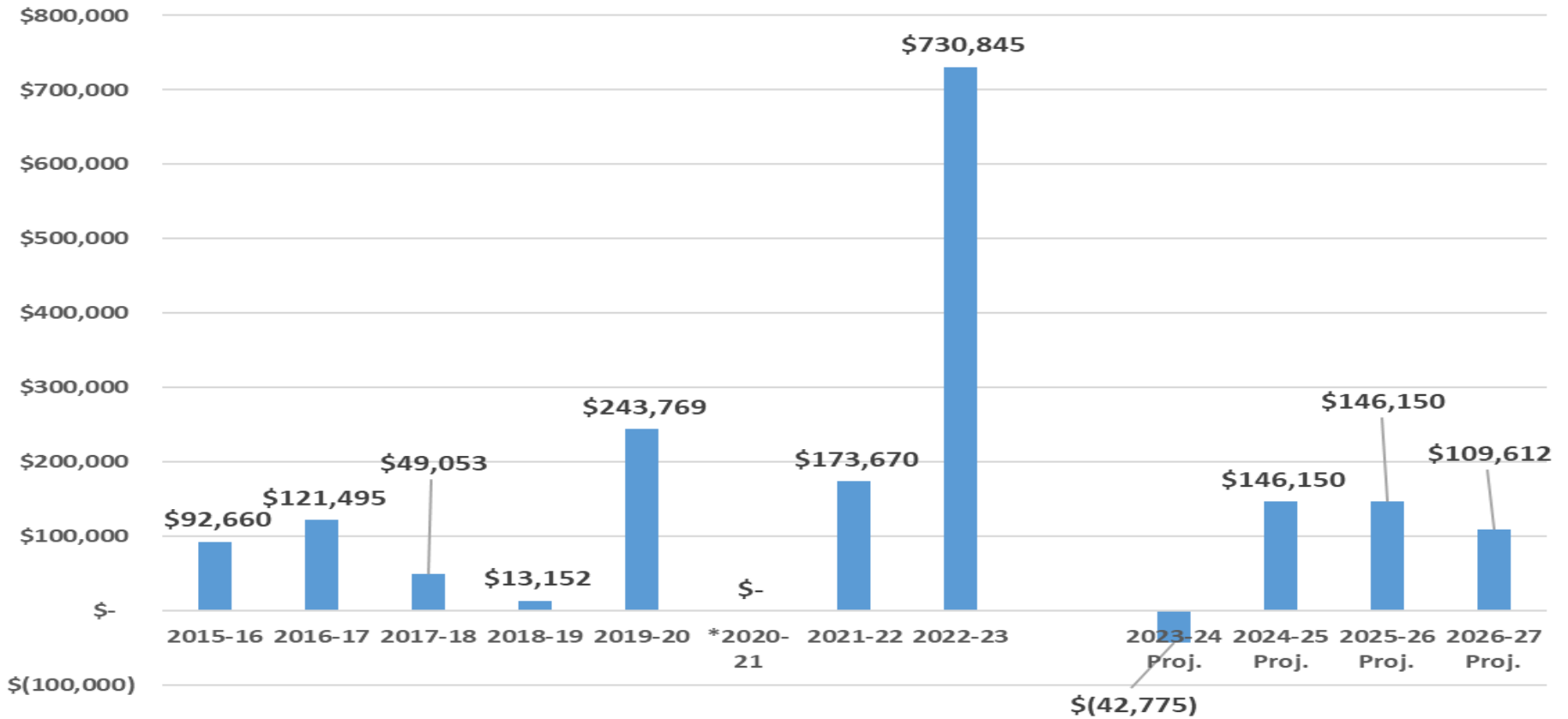
SAYRE AS 23-24 PROPOSED---[\$567 M ASSUMED]

LEA's Student Wtd Amount Annual Increase



SAYRE WITH 23-24 \$100 M LESS THAN PROPOSED

LEA's Student Wtd Amount Annual Increase

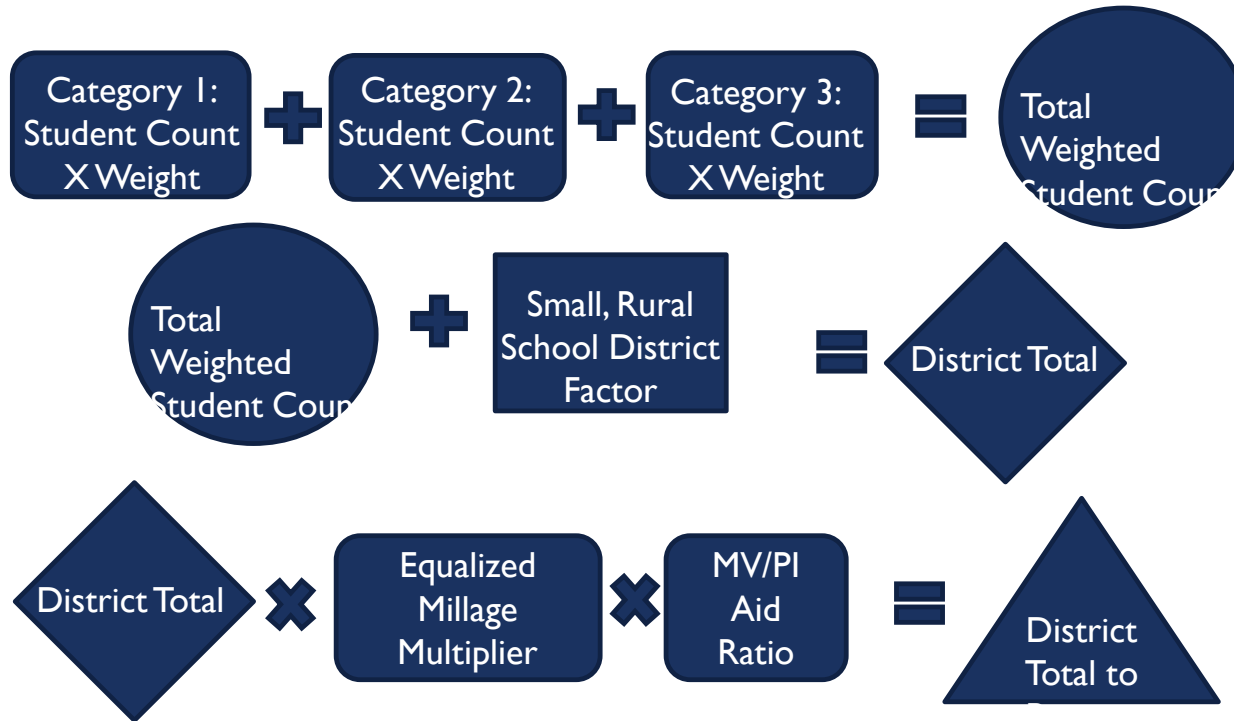


SEF APPROPRIATION

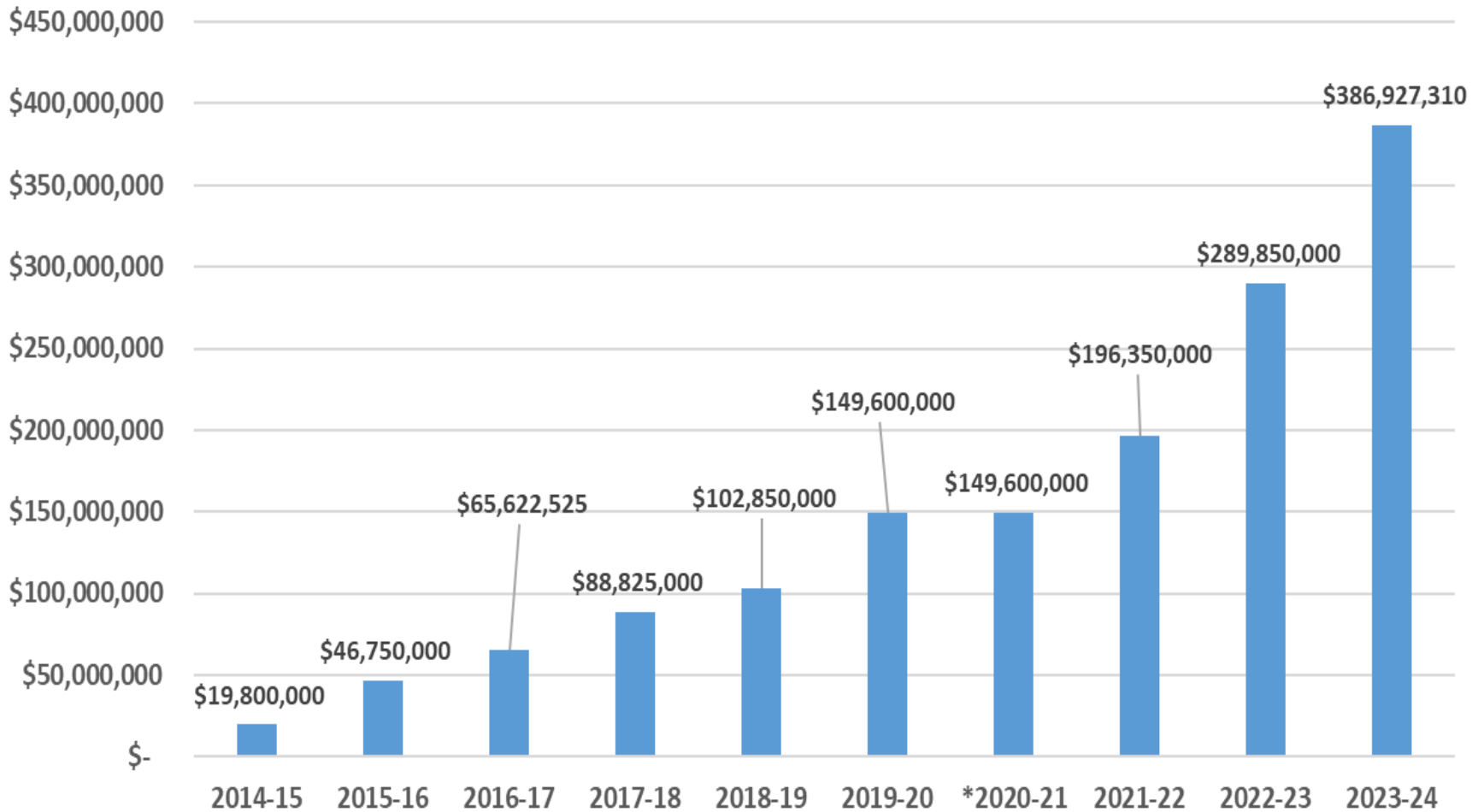
2023-24 Proposed Special Education Appropriation				
Component Listing	Share	Amount	Base	SW Distribution
Special Education Funding	92.6%	\$ 1,334,463,139	= \$ 947,535,830	+ \$ 386,927,310
Contingency Fund	0.9%	\$ 13,400,733		29.0%
Contingency Fund APS Set-aside	0.1%	\$ 1,000,047		SWt'd SEF Portion is 29.% of the 92.6% Spec Ed Funding line item
Cordero Community Services	0.0%	\$ 563,000		
Intermediate Unit Core Services	5.5%	\$ 79,204,290		
Intermediate Unit Institutionalized Children (Net)	0.2%	\$ 2,343,000		
Private Residential Rehabilitative Institutions	0.1%	\$ 1,500,000		
Special Education Out of State	0.2%	\$ 3,000,000		
Special Education Wards of State	0.4%	\$ 5,166,791		
Total 2023-24 Estimated State Appropriation	100.0%	\$ 1,440,641,000		



SEF FORMULA IN A NUTSHELL



SEF Student-Based Allocation

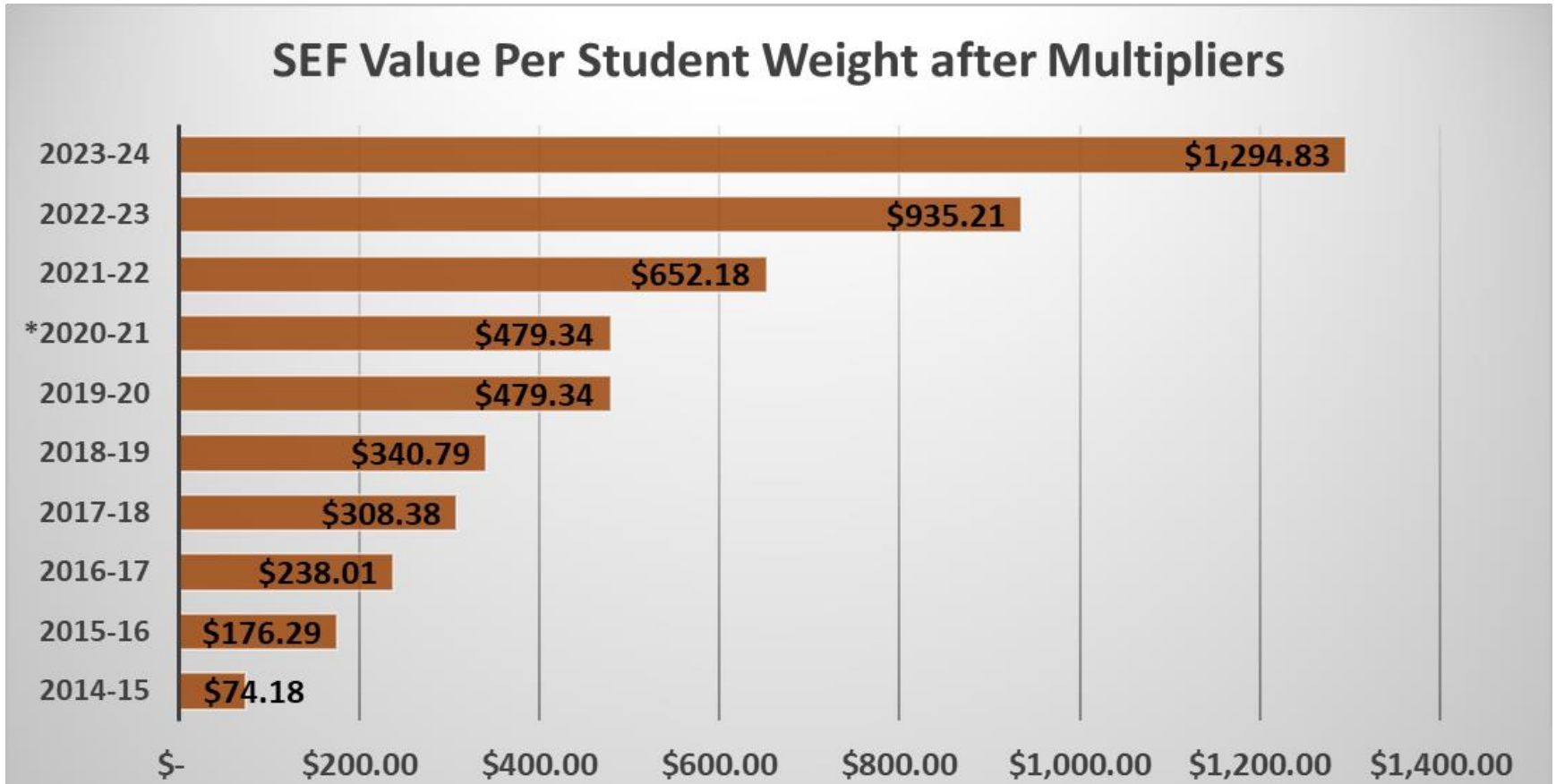


SEF FORMULA

SEF	Student-Based Allocation	Adjusted WSC x MV/PI Aid Ratio x EMM	Weighted Student Count (WSC) plus SSA
2014-15	\$ 19,800,000	266,911.46	538,554.00
2015-16	\$ 46,750,000	265,193.51	539,450.00
2016-17	\$ 65,622,525	275,714.88	562,632.98
2017-18	\$ 88,825,000	288,036.66	586,776.49
2018-19	\$ 102,850,000	301,801.70	612,388.53
2019-20	\$ 149,600,000	312,096.34	637,137.71
*2020-21	\$ 149,600,000	312,096.34	637,137.71
2021-22	\$ 196,350,000	301,067.87	637,254.06
2022-23	\$ 289,850,000	309,929.99	652,549.44
2023-24	\$ 386,927,310	298,824.80	652,482.22
	State Avg Reduction	45.80%	



SEF PER SWADM CLIMBS TO \$1,294.83....SAME AS BEF COMPOUNDING



SEF: 2022-23 FORWARD

NEW CATEGORIES (FOR REPORTING ONLY) AND 3 YEAR AVERAGES

- The sum of the weighted-student counts for categories 1, 2 and 3 calculated by multiplying the number of students in each student category by its weighting ---
- Categories
 - 1= 1.64
 - 2= 3.08
 - 3= 6.34



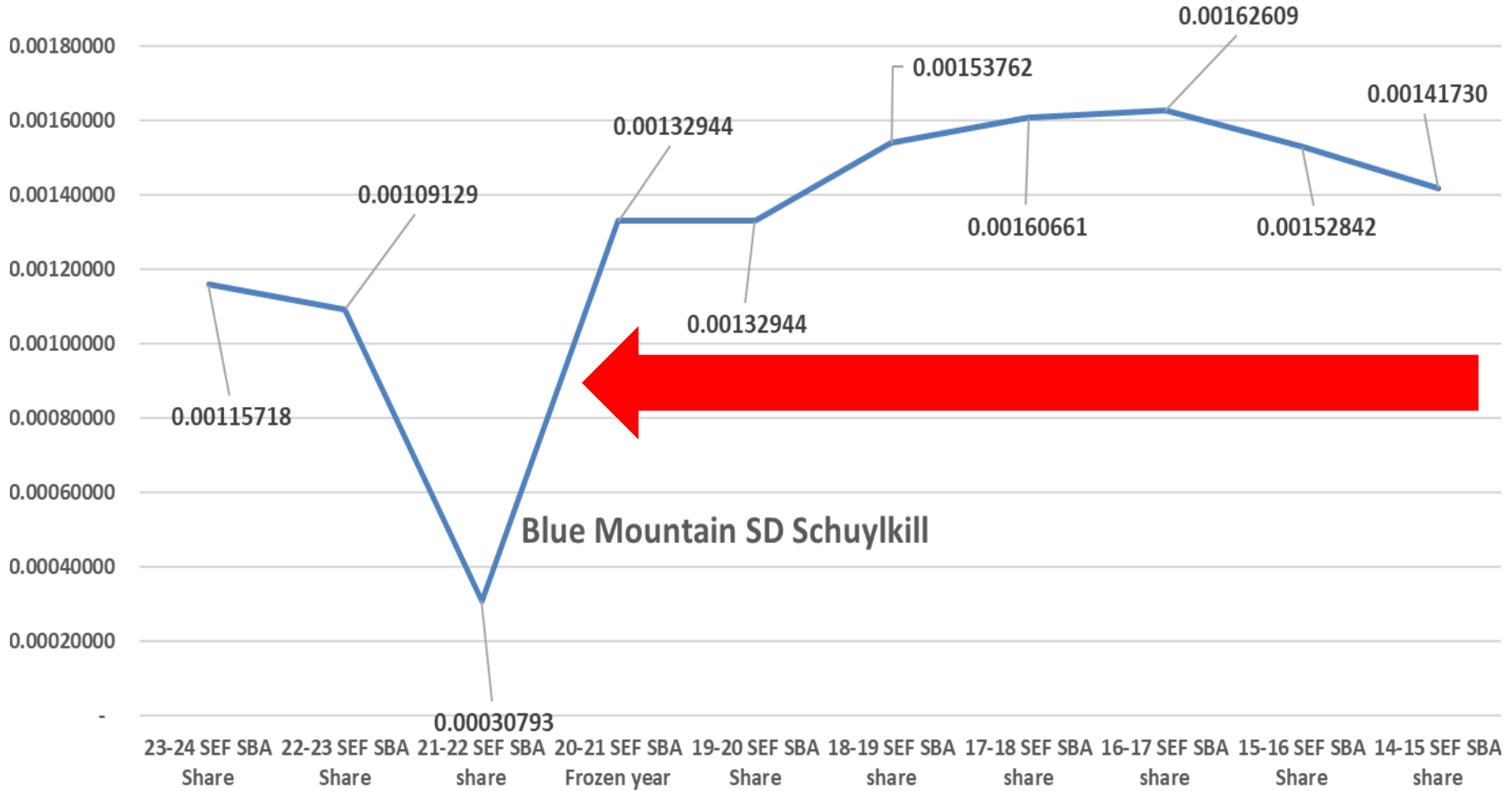
CHECK YOUR DATA!!

Year-over-year changes by Category

Cat 1			Cat 2			Cat 3			Cat 1		Cat 2		Cat 3	
228	227	236	18	18	30	6	5	5	1	-9	0	-12	1	0
638	626	632	58	55	61	36	33	30	12	-6	3	-6	3	3
148	147	132	18	11	15	3	4	3	1	15	7	-4	-1	1
475	496	470	55	56	49	18	15	16	-21	26	-1	7	3	-1
222	261	251	36	44	8	4	3	1	-39	10	-8	36	1	2
304	275	259	23	25	20	7	1	1	29	16	-2	5	6	0
190	187	179	15	15	11	6	7	10	3	8	0	4	-1	-3
110	118	132	17	19	15	4	4	5	-8	-14	-2	4	0	-1
519	511	521	82	70	54	28	23	35	8	-10	12	16	5	-12
756	766	797	24	32	29	18	14	16	-10	-31	-8	3	4	-2
228	226	220	16	12	14	5	12	16	2	6	4	-2	-7	-4
287	290	306	28	22	26	14	15	9	-3	-16	6	-4	-1	6
376	417	336	47	31	54	41	26	37	-41	81	16	-23	15	-11
209	293	286	10	20	13	2	4	7	-84	7	-10	7	-2	-3
88	72	80	8	12	10	0	3	1	16	-8	-4	2	-3	2
62	545	585	18	22	3	5	7	3	-483	-40	-4	19	-2	4
281	283	293	8	13	9	10	9	8	-2	-10	-5	4	1	1
307	328	348	13	23	14	19	9	18	-21	-20	-10	9	10	-9
450	430	433	23	22	26	0	0	2	20	-3	1	-4	0	-2
8	12	298	17	7	8	4	9	4	-4	-286	10	-1	-5	5
689	700	740	19	22	20	3	3	2	-20	-31	-3	2	0	1
199	206	187	3	3	3	0	0	1	-7	19	0	0	0	-1
289	294	321	14	12	9	1	3	0	-5	-27	2	3	-2	3
203	211	223	23	22	33	9	9	6	-8	-12	1	-11	0	3
606	537	548	7	48	34	1	4	3	69	-11	-41	14	-3	1
207	216	219	1	1	1	1	1	1	-9	-3	0	0	0	0
277	267	170	30	29	17	0	2	7	10	91	1	12	-2	-5



SEF SHARES (READ RIGHT TO LEFT!!!)



BLUE MOUNTAIN

SEF SBA Share Change over time												
AUN	School District	County	23-24 SEF SBA Share	22-23 SEF SBA Share	21-22 SEF SBA share	20-21 SEF SBA Frozen year	19-20 SEF SBA Share	18-19 SEF SBA share	17-18 SEF SBA share	16-17 SEF SBA share	15-16 SEF SBA Share	14-15 SEF SBA share
129540803	Blue Mountain SD	Schuylkill	0.00115718	0.00109129	0.00030793	0.00132944	0.00132944	0.00153762	0.00160661	0.00162609	0.00152842	0.00141730
	Year over Year Share change		0.0000659	0.0007834	-0.0010215	0.0000000	-0.0002082	-0.0000690	-0.0000195	0.0000977	0.0001111	
Total Share Change from 14-15 to 23-24				-0.0000452	-3.2%				Amount of proposed increase 23-24		\$	97,077,303
SBA Amount 23-24		\$	386,927,310									



**SCHOOL DISTRICT'S STATEWIDE AVERAGE
THREE MAJOR REVENUE SOURCES AS A % OF TOTAL 2021
 EXPENDITURES MUST = REVENUES 70% TO 85% OF BUDGET**

Selected Revenue

Selected Expenditures

BEF = 20.3%

Benefits = 24.3%

Prop.Taxes = 43.8%

Salaries = 37.0%

SEF = 3.2%

Supplies & Equip = 4.7%

67.4%

66.0%



Total Expenditures \$33,244,862,295



Time for Questions

