
Summary of Data Submitted by the AOE to the Finance Subcommittee

Education (General) Fund Expenditures by Object and Function Code

Considerations

Prior to Fiscal Year 2020 this data was not aligned to the Uniform Chart of Accounts and will lack the same level of specificity and consistency. For this reason, the data on health care as a cost driver is limited to FY20 and beyond. Prior to this period, the Object Codes did not have the level of specificity to capture health insurance/care costs.

Statbook uses the 1000 (General fund) as proxy for Education Fund, because the Education Fund is not specifically tracked in Statbook.

Because of the consolidations and reorganizations of governance structures that took place following Act 46, the make up of SU/SDs may have changed. This includes the number of students for which each organization was financially responsible. This should be kept in mind when looking at trends in a single SU/SD over time.

The Agency provided a slide deck with descriptions of function and object codes to the Education Finance Subcommittee on September 30. That presentation is available on the [AOE website](#).

The [Updated State Profile Report](#) (released on November 22) contains additional analysis of expenditures (including the expenditures by LT ADM at the state and SU/SD level). The Agency has also released an [open source SU/SD-level dataset](#), validated by the field, that will be of interest to the Education Finance Subcommittee. The Subcommittee may wish to reference the Org ID key located in Appendix A of the State Profile Report.

Datasets provided (all sets cover the period from 2014 to 2023, with the exception of the data on health care/insurance)

- Statewide expenditures by both function and object (crosstab) for the state (this includes a tab to compare by function and by object across years and percent of total spending for each code).
- Expenditures by function for all SU/SDs
- Expenditures by object for all SU/SDs
- Health expenditures for the state and by SU/SD (FY20-FY23)



School Size

The Subcommittee expressed an interest in understanding the enrollment of each school and in organizing by size group. The Agency is providing this data grouped in multiple ways, along with the source dataset for School Year 2022-2023. This year is the most recent to be validated by the field as part of the re-release of the State Profile Report.

Considerations

The request from the Subcommittee was specifically for enrollments in schools (and not ADM). ADM (specifically, LT ADM) has been used as the denominator for expenditure analysis in the re-released State Profile Report.

This data is based on October 1 enrollments. Enrollment identifies the number of students in a public school. This includes 80,179 students ages PreK through adult. Within that count there are 7,911 PreK students that are “enrolled” in a school but may be served either in that school or a nearby community-based setting.

Enrollment data is useful in understanding the capacity and utilization of our public school buildings, and as the denominator for staffing ratios (although there may be some staff in a district that are dedicated in whole or in part to serving students tuitioned to another district, the majority of staff and teachers will be supporting students enrolled in a public school building).

Datasets and Analysis provided

- Source dataset of all public school enrollment for SY23
- Two sets of grouping data, one with PreK-12 and one only for K-12. School enrollment has been grouped by enrollment ranges of 50 and 100.

Tuition Payments and other Tuitioning Data

On November 20, the Agency presented a package of data and information to the State Board of Education related to tuition payments and rate setting that addresses the request made by the Subcommittee. The [comprehensive list of materials](#) submitted to the State Board are located on the AOE website, but two specific documents may be of interest to the Subcommittee in their analysis: [FY 23 Tuition to Independent Schools](#) and [Tuition Rate Process at AOE](#).

In the Expenditure Data provided by Object and Function Code, tuition payments housed in the 56X objects. Tuition could be between public schools, from the SU/SD to approved independent schools, post-secondary paid with public dollars or CTE tuition from public schools to CTE centers.