

BEF Hist (BEF: Basic Education Funding Subsidy)

| FY | BEF | Change | | Stdnts | Incr in Stdnts # | Incr in Stdnts % | BEF / Stdnt | Change in BEF / Stdnt \$ | Change in BEF / Stdnt \$ | Assume |
|-------|-----------|-----------|---------------|--------|------------------|------------------|-------------|--------------------------|--------------------------|------------|
| | | in BEF \$ | Incr in BEF % | | | | | | | Act 1 |
| | | | | | | | | | | Incr 1.70% |
| | | | | | | | | | | BEF/Stdnt |
| 9192 | 1,343,243 | | | 1,698 | | | 791.07 | | | |
| 9293* | 1,370,108 | 26,865 | 2.00% | 1,847 | 149 | 8.78% | 741.80 | (49.27) | -6.23% | 805.00 |
| 9394 | 1,370,160 | 52 | 0.00% | 1,962 | 115 | 6.23% | 698.35 | (43.45) | -5.86% | 819.00 |
| 9495 | 1,384,342 | 14,182 | 1.04% | 2,087 | 125 | 6.37% | 663.32 | (35.03) | -5.02% | 833.00 |
| 9596 | 1,542,762 | 158,420 | 11.44% | 2,204 | 117 | 5.61% | 699.98 | 36.67 | 5.53% | 847.00 |
| 9697 | 1,554,398 | 11,636 | 0.75% | 2,363 | 159 | 7.21% | 657.81 | (42.18) | -6.03% | 861.00 |
| 9798 | 1,603,007 | 48,609 | 3.13% | 2,697 | 334 | 14.13% | 594.37 | (63.44) | -9.64% | 876.00 |
| 9899 | 1,737,407 | 134,400 | 8.38% | 2,953 | 256 | 9.49% | 588.35 | (6.01) | -1.01% | 891.00 |
| 9900 | 1,813,407 | 76,000 | 4.37% | 3,224 | 271 | 9.18% | 562.47 | (25.88) | -4.40% | 906.00 |
| 0001 | 1,955,192 | 141,785 | 7.82% | 3,480 | 256 | 7.94% | 561.84 | (0.63) | -0.11% | 921.00 |
| 0102 | 2,113,782 | 158,590 | 8.11% | 3,667 | 187 | 5.37% | 576.43 | 14.60 | 2.60% | 937.00 |
| 0203 | 2,463,033 | 349,251 | 16.52% | 3,823 | 156 | 4.25% | 644.27 | 67.83 | 11.77% | 953.00 |
| 0304 | 2,632,193 | 169,160 | 6.87% | 3,983 | 160 | 4.19% | 660.86 | 16.59 | 2.57% | 969.00 |
| 0405 | 2,929,591 | 297,398 | 11.30% | 4,214 | 231 | 5.80% | 695.20 | 34.35 | 5.20% | 985.00 |
| 0506 | 3,078,440 | 148,849 | 5.08% | 4,396 | 182 | 4.32% | 700.28 | 5.08 | 0.73% | 1,002.00 |
| 0607 | 3,164,550 | 86,110 | 2.80% | 4,613 | 217 | 4.94% | 686.01 | (14.28) | -2.04% | 1,019.00 |
| 0708 | 3,504,780 | 340,230 | 10.75% | 4,713 | 100 | 2.17% | 743.64 | 57.63 | 8.40% | 1,036.00 |
| 0809 | 3,557,706 | 52,926 | 1.51% | 4,759 | 46 | 0.98% | 747.57 | 3.93 | 0.53% | 1,054.00 |
| 0910 | 3,682,603 | 124,897 | 3.51% | 4,836 | 77 | 1.62% | 761.50 | 13.92 | 1.86% | 1,072.00 |
| 1011 | 3,756,362 | 73,759 | 2.00% | 4,821 | (15) | -0.31% | 779.17 | 17.67 | 2.32% | 1,090.00 |
| 1112 | 3,609,136 | (147,226) | -3.92% | 4,808 | (13) | -0.27% | 750.65 | (28.51) | -3.66% | 1,109.00 |

Averages

| | | | | | | | | | |
|---------|-----------|---------|-------|-------|-----|-------|-----|----|-------|
| 3 year | 3,682,700 | 17,143 | 0.53% | 4,822 | 16 | 0.35% | 764 | 1 | 0.17% |
| 5 year | 3,622,117 | 88,917 | 2.77% | 4,787 | 39 | 0.84% | 757 | 13 | 1.89% |
| 10 year | 3,237,839 | 149,535 | 5.64% | 4,497 | 114 | 2.77% | 717 | 17 | 2.77% |

*Note In 9293 Pa. switched from a per-student funding formula (ESBE) to a "foundation funding formula, which had the effect of limiting subsidy increases to GVSD. While the subsidies after 9293 can be in excess of 2%, those excess increases are driven by non-recurring legislative initiatives, such as the "growth supplement"; or by including ABG with the foundation subsidy (known as the BEF Basic Education Funding subsidy); or, by including one-time federal funding (ARRA stimulus funds) as part of the BEF. Without a pre-set funding formula, the amount of funds the district receives from the state cannot be forecast with any certainty.

If GVSD were to receive the same per student funding in 1112 as it did in 9192 (791.07 ea), or if GVSD were to receive an annual Act 1 indexed increase per student,

| | | | | | |
|---|-------|--------|-----------|----------|-----------|
| then its total BEF subsidy in 1112 would be | 4,808 | 791.07 | 3,803,482 | 1,109.00 | 5,332,072 |
| Actual 1112 BEF subsidy | | | 3,609,136 | | 3,609,136 |
| Difference (state funding shortfall) | | | 194,346 | | 1,722,936 |

Conclusion:

While the total BEF subsidy has increased in most years, it has decreased when measured on a per student basis. The state has not provided GVSD today, with the per student funding amount it received in FY 9192, nor has the state maintained the per student funding on an indexed basis. This funding shortfall requires that more taxes be paid by district taxpayers to make up the difference in the state's continuing underfunding.

The state's position is that the cost per student includes compensation costs that may be high and should not be paid for by subsidy. The district responds that its cost per student is typically the median cost in Delaware county and is not high when measured by the other Delaware County school districts. The district also responds that year after year, the state mandates more and more compliance measures, which are typically not fully funded. Any shortfall in funding for these added mandates must be paid with tax dollars. Special education costs, such as "least restrictive environment" or "mainstreaming" measures, charter school tuition costs, special education and private school busing, and state retirement costs are typical examples of partially funded, or un-funded, state mandates.