

Appendix D – Comparing Actual Spending to Costing-out Estimates

The costing-out methodology can be used to evaluate current spending for special education (above expenditures for basic education) and the spending actually needed for students and schools to have adequate resources for quality special education under state academic standards for proficiency. Using this method of fiscal analysis, it is possible to identify potential spending gaps between current special education resources and the level of adequate resources needed.

When these calculations are performed for Pennsylvania, the following conclusions are found:

- 391 school districts have inadequate funding for special education, averaging an annual shortfall of nearly \$1 million per district. 110 districts may not have a funding shortfall.

NOTE: The 110 districts that may not have a shortfall according to the costing-out method are not necessarily spending too much on special education. Instead, these districts may have chosen to dedicate a level of resources that is greater than the adequacy level calculated by the costing-out method. Expenditures above the adequacy level may be used to achieve more advanced student outcomes than proficiency on state academic standards.

- Statewide, the total gap in annual funding for special education is \$380 million. The average per pupil shortfall is \$1,947, based on a total of 194,862 students in districts with a funding gap. This report does not calculate the relative state and local share of the shortfall, as that judgment must be made through the legislative process.

NOTE: When the General Assembly adopted reforms in 2008 to the funding system for basic education, it determined that there was a state share and a local share of the total statewide shortfall for that category of spending. The 2008 reforms did not include special education funding. The potential special education shortfall calculated in this report does not reflect a division by state and local share, as that judgment must be made through the legislative process.

- Raising special education resources to an adequate level would greatly increase the ability of school districts to meet the basic needs of students with disabilities, as described in this report.

Costing-out Definitions

SPEC. ED. COUNT – Number of students eligible for special education in 2006-07.

ACTUAL SPENDING PER PUPIL – Total dollar expenditures for special education in 2006-07 (above basic education expenditures) averaged for special ed count.

COSTING-OUT ESTIMATE PER 06-07 PUPIL – Total expenditures for special education (above basic education expenditures) needed to provide a quality education under state standards, based on four variables:

- (1) Special ed count based on 5-year weighted average;
- (2) Base cost of \$8,119 to educate students with no special needs;
- (3) Added weight of 1.3 for extra special education costs;
- (4) Geographic price differences for regions of the state.

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Bermudian Springs	Adams	202	\$8,823	\$9,926
Conewago Valley	Adams	504	\$8,769	\$10,111
Fairfield	Adams	124	\$11,147	\$10,394
Gettysburg	Adams	441	\$8,205	\$10,404
Littlestown	Adams	302	\$9,678	\$10,208
Upper Adams	Adams	294	\$8,357	\$10,543
Allegheny Valley	Allegheny	171	\$10,739	\$10,363
Avonworth	Allegheny	178	\$12,337	\$9,165
Baldwin-Whitehall	Allegheny	530	\$10,280	\$10,695
Bethel Park	Allegheny	711	\$9,547	\$10,190
Brentwood Borough	Allegheny	195	\$9,847	\$10,388
Carlynton	Allegheny	258	\$8,657	\$9,530
Chartiers Valley	Allegheny	350	\$12,742	\$10,692
Clairton City	Allegheny	270	\$9,990	\$10,359
Cornell	Allegheny	132	\$11,336	\$11,373
Deer Lakes	Allegheny	305	\$11,373	\$10,514
Duquesne City	Allegheny	166	\$16,086	\$9,970
East Allegheny	Allegheny	328	\$12,724	\$10,557
Elizabeth Forward	Allegheny	434	\$7,573	\$10,224
Fox Chapel	Allegheny	668	\$13,587	\$10,148
Gateway	Allegheny	727	\$11,105	\$10,205
Hampton	Allegheny	383	\$10,213	\$10,377
Highlands	Allegheny	516	\$10,325	\$10,655
Keystone Oaks	Allegheny	303	\$8,308	\$10,768
Mckeesport	Allegheny	686	\$9,866	\$10,872
Montour	Allegheny	484	\$10,282	\$10,333
Moon	Allegheny	527	\$10,606	\$10,381
Mt Lebanon	Allegheny	646	\$10,071	\$10,337
North Allegheny	Allegheny	862	\$12,963	\$10,356
North Hills	Allegheny	671	\$9,039	\$10,161
Northgate	Allegheny	237	\$7,432	\$10,156
Penn Hills	Allegheny	972	\$9,798	\$10,201
Pine-Richland	Allegheny	454	\$11,716	\$10,402
Pittsburgh	Allegheny	6358	\$13,154	\$10,501
Plum Borough	Allegheny	393	\$10,622	\$10,611
Quaker Valley	Allegheny	275	\$9,985	\$10,297
Riverview	Allegheny	182	\$8,250	\$10,647
Shaler	Allegheny	1080	\$7,891	\$10,437
South Allegheny	Allegheny	273	\$9,316	\$10,602
South Fayette	Allegheny	188	\$13,157	\$10,311
South Park	Allegheny	246	\$8,533	\$10,607
Steel Valley	Allegheny	304	\$8,886	\$10,239
Sto-Rox	Allegheny	389	\$9,943	\$10,042
Upper Saint Clair	Allegheny	571	\$10,316	\$9,995
West Allegheny	Allegheny	462	\$8,799	\$10,376

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
West Jefferson Hills	Allegheny	319	\$12,386	\$10,503
West Mifflin	Allegheny	448	\$10,644	\$10,243
Wilkinsburg	Allegheny	412	\$11,841	\$10,674
Woodland Hills	Allegheny	937	\$12,114	\$10,325
Apollo-Ridge	Armstrong	241	\$7,604	\$10,350
Armstrong	Armstrong	1050	\$7,973	\$10,325
Freeport	Armstrong	215	\$6,278	\$10,037
Leechburg	Armstrong	140	\$6,749	\$10,390
Aliquippa	Beaver	249	\$10,484	\$10,438
Ambridge	Beaver	487	\$7,713	\$10,833
Beaver	Beaver	221	\$7,963	\$10,081
Big Beaver Falls	Beaver	212	\$11,507	\$11,650
Blackhawk	Beaver	247	\$9,458	\$10,644
Center	Beaver	173	\$11,621	\$10,696
Freedom	Beaver	218	\$8,240	\$10,851
Hopewell	Beaver	347	\$9,662	\$10,776
Midland Borough	Beaver	45	\$7,505	\$10,362
Monaca	Beaver	135	\$8,391	\$10,646
New Brighton	Beaver	195	\$9,437	\$10,825
Riverside Beaver	Beaver	276	\$7,577	\$10,342
Rochester	Beaver	117	\$16,923	\$13,338
South Side	Beaver	180	\$11,353	\$10,785
Western Beaver	Beaver	134	\$10,687	\$10,897
Bedford	Bedford	399	\$5,620	\$9,853
Chestnut Ridge	Bedford	278	\$6,048	\$10,009
Everett	Bedford	322	\$6,541	\$9,331
Northern Bedford	Bedford	147	\$7,222	\$10,077
Tussey Mountain	Bedford	213	\$5,704	\$9,944
Antietam	Berks	190	\$7,621	\$10,792
Boyertown	Berks	1055	\$8,405	\$10,448
Brandywine Heights	Berks	371	\$7,883	\$10,824
Conrad Weiser	Berks	501	\$8,956	\$10,551
Daniel Boone	Berks	521	\$7,365	\$10,622
Exeter	Berks	714	\$8,614	\$10,104
Fleetwood	Berks	319	\$8,307	\$10,835
Governor Mifflin	Berks	575	\$8,966	\$10,582
Hamburg	Berks	365	\$7,545	\$10,707
Kutztown	Berks	351	\$8,668	\$10,742
Muhlenberg	Berks	541	\$8,448	\$10,066
Oley Valley	Berks	290	\$6,958	\$10,568
Reading	Berks	2195	\$8,607	\$10,801
Schuylkill Valley	Berks	241	\$10,861	\$10,936
Tulpehocken	Berks	326	\$8,865	\$11,209
Twin Valley	Berks	457	\$10,486	\$10,831
Wilson	Berks	870	\$7,656	\$10,142

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$)	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Wyomissing	Berks	272	\$9,477	\$10,003
Altoona	Blair	1620	\$7,157	\$9,990
Bellwood-Antis	Blair	133	\$9,155	\$10,475
Claysburg-Kimmel	Blair	145	\$6,386	\$10,137
Holidaysburg	Blair	455	\$10,240	\$10,285
Spring Cove	Blair	336	\$5,596	\$10,050
Tyrone	Blair	349	\$7,186	\$10,303
Williamsburg	Blair	115	\$7,158	\$9,681
Athens	Bradford	457	\$7,295	\$9,655
Canton	Bradford	157	\$6,951	\$9,776
Northeast Bradford	Bradford	137	\$8,111	\$9,817
Sayre	Bradford	183	\$9,947	\$9,576
Towanda	Bradford	246	\$9,545	\$10,151
Troy	Bradford	271	\$6,873	\$9,845
Wyalusing	Bradford	179	\$7,262	\$9,723
Bensalem	Bucks	1108	\$14,290	\$11,452
Bristol Borough	Bucks	272	\$10,944	\$11,733
Bristol	Bucks	1430	\$12,766	\$11,936
Centennial	Bucks	1147	\$11,475	\$11,852
Central Bucks	Bucks	2289	\$11,602	\$11,481
Council Rock	Bucks	2097	\$16,249	\$11,425
Morrisville Borough	Bucks	177	\$20,636	\$12,022
Neshaminy	Bucks	1765	\$13,192	\$11,736
New Hope-Solebury	Bucks	218	\$17,040	\$11,589
Palisades	Bucks	340	\$12,724	\$12,518
Pennridge	Bucks	1166	\$10,384	\$11,234
Pennsbury	Bucks	1669	\$14,786	\$11,324
Quakertown	Bucks	713	\$11,559	\$11,808
Butler	Butler	1238	\$7,870	\$10,615
Karns City	Butler	213	\$10,683	\$10,503
Mars	Butler	152	\$16,976	\$10,135
Moniteau	Butler	258	\$6,422	\$10,503
Seneca Valley	Butler	1000	\$9,955	\$10,960
Slippery Rock	Butler	324	\$10,064	\$11,072
South Butler	Butler	318	\$8,000	\$10,123
Blacklick Valley	Cambria	136	\$7,833	\$10,344
Cambria Heights	Cambria	243	\$9,293	\$9,388
Central Cambria	Cambria	296	\$7,532	\$9,737
Conemaugh Valley	Cambria	164	\$6,635	\$9,705
Ferndale	Cambria	146	\$6,091	\$9,558
Forest Hills	Cambria	266	\$7,117	\$9,594
Greater Johnstown	Cambria	537	\$8,985	\$10,074
Northern Cambria	Cambria	194	\$7,551	\$9,881
Penn Cambria	Cambria	270	\$10,161	\$9,846
Portage	Cambria	161	\$5,449	\$9,653

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$)	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Richland	Cambria	154	\$9,147	\$9,896
Westmont Hilltop	Cambria	169	\$7,809	\$9,951
Cameron	Cameron	162	\$4,971	\$9,678
Jim Thorpe	Carbon	405	\$10,268	\$10,477
Lehighton	Carbon	367	\$12,442	\$10,775
Palmerton	Carbon	305	\$8,454	\$10,981
Panther Valley	Carbon	327	\$11,849	\$10,241
Weatherly	Carbon	133	\$9,899	\$10,612
Bald Eagle	Centre	266	\$9,376	\$10,905
Bellefonte	Centre	456	\$8,882	\$10,943
Penns Valley	Centre	258	\$7,308	\$10,190
State College	Centre	871	\$11,472	\$10,441
Avon Grove	Chester	698	\$11,769	\$11,802
Coatesville	Chester	1196	\$17,545	\$11,396
Downingtown	Chester	1722	\$10,515	\$11,740
Great Valley	Chester	651	\$11,746	\$11,976
Kennett	Chester	642	\$11,685	\$11,204
Octorara	Chester	353	\$15,351	\$12,702
Owen J Roberts	Chester	852	\$9,442	\$10,629
Oxford	Chester	585	\$13,342	\$11,197
Phoenixville	Chester	501	\$16,930	\$12,409
Tredyffrin-Easttown	Chester	770	\$13,172	\$12,119
Unionville-Chadds Ford	Chester	656	\$9,728	\$10,891
West Chester	Chester	1484	\$14,300	\$11,945
Allegheny-Clarion Valley	Clarion	169	\$10,346	\$9,760
Clarion	Clarion	103	\$9,642	\$9,489
Clarion-Limestone	Clarion	160	\$8,079	\$9,786
Keystone	Clarion	187	\$8,248	\$9,821
North Clarion	Clarion	115	\$5,597	\$9,993
Redbank Valley	Clarion	199	\$7,974	\$9,577
Union	Clarion	106	\$10,259	\$10,427
Clearfield	Clearfield	452	\$7,475	\$9,944
Curwensville	Clearfield	178	\$8,281	\$10,164
Dubois	Clearfield	666	\$8,083	\$9,544
Glendale	Clearfield	181	\$6,160	\$9,568
Harmony	Clearfield	60	\$8,712	\$9,906
Moshannon Valley	Clearfield	141	\$7,642	\$9,439
Philipsburg-Osceola	Clearfield	349	\$5,298	\$9,666
West Branch	Clearfield	219	\$7,085	\$9,793
Keystone Central	Clinton	743	\$11,965	\$10,655
Benton	Columbia	123	\$6,761	\$9,835
Berwick	Columbia	656	\$7,867	\$10,198
Bloomsburg	Columbia	279	\$7,302	\$10,438
Central Columbia	Columbia	277	\$6,955	\$9,780
Millville	Columbia	148	\$8,730	\$10,275

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Southern Columbia	Columbia	258	\$7,000	\$9,683
Conneaut	Crawford	398	\$6,783	\$10,007
Crawford Central	Crawford	720	\$8,765	\$9,927
Penncrest	Crawford	577	\$9,269	\$9,760
Big Spring	Cumberland	602	\$7,442	\$10,776
Camp Hill	Cumberland	132	\$13,135	\$10,763
Carlisle	Cumberland	729	\$8,301	\$10,637
Cumberland Valley	Cumberland	1024	\$10,315	\$10,801
East Pennsboro	Cumberland	431	\$8,577	\$10,496
Mechanicsburg	Cumberland	452	\$11,104	\$10,805
Shippensburg	Cumberland	556	\$9,046	\$10,747
South Middleton	Cumberland	329	\$8,332	\$10,507
Central Dauphin	Dauphin	1572	\$9,199	\$10,849
Derry	Dauphin	398	\$11,881	\$10,647
Halifax	Dauphin	183	\$9,147	\$10,532
Harrisburg City	Dauphin	1597	\$10,393	\$10,809
Lower Dauphin	Dauphin	707	\$7,728	\$10,734
Middletown	Dauphin	415	\$11,753	\$11,541
Millersburg	Dauphin	143	\$9,853	\$10,736
Steelton-Highspire	Dauphin	302	\$9,813	\$10,751
Susquehanna	Dauphin	585	\$8,997	\$10,773
Upper Dauphin	Dauphin	129	\$17,452	\$11,152
Chester-Upland	Delaware	1072	\$16,432	\$12,350
Chichester	Delaware	680	\$11,679	\$11,746
Garnet Valley	Delaware	897	\$8,208	\$11,377
Haverford	Delaware	1131	\$11,629	\$11,179
Interboro	Delaware	743	\$9,010	\$11,622
Marple Newtown	Delaware	658	\$15,594	\$11,674
Penn-Delco	Delaware	559	\$11,048	\$11,948
Radnor	Delaware	577	\$15,917	\$11,825
Ridley	Delaware	1256	\$7,245	\$11,475
Rose Tree Media	Delaware	678	\$14,790	\$11,861
Southeast Delco	Delaware	813	\$10,408	\$12,312
Springfield	Delaware	489	\$11,918	\$11,651
Upper Darby	Delaware	1898	\$8,867	\$11,703
Wallingford/Swarthmore	Delaware	577	\$13,822	\$11,918
William Penn	Delaware	953	\$13,599	\$12,025
Johnsonburg	Elk	122	\$7,082	\$9,771
Ridgway	Elk	154	\$6,677	\$9,577
Saint Marys	Elk	397	\$5,324	\$9,287
Corry	Erie	533	\$5,807	\$10,032
Erie City	Erie	2528	\$7,892	\$10,359
Fairview	Erie	174	\$8,099	\$10,195
Fort Leboeuf	Erie	382	\$5,094	\$10,204
General Mclane	Erie	297	\$7,595	\$10,269

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Girard	Erie	336	\$5,949	\$10,052
Harbor Creek	Erie	315	\$6,982	\$9,551
Iroquois	Erie	267	\$6,321	\$9,817
Millcreek	Erie	901	\$9,263	\$10,102
North East	Erie	216	\$8,173	\$10,226
Northwestern	Erie	323	\$5,733	\$10,070
Union City	Erie	231	\$5,563	\$10,464
Wattsburg	Erie	264	\$4,450	\$9,628
Albert Gallatin	Fayette	772	\$5,870	\$10,532
Brownsville	Fayette	331	\$8,424	\$10,593
Connellsville	Fayette	1041	\$7,548	\$10,718
Frazier	Fayette	175	\$9,418	\$10,423
Laurel Highlands	Fayette	483	\$6,729	\$10,339
Uniontown	Fayette	520	\$7,929	\$10,928
Forest	Forest	139	\$6,638	\$10,132
Chambersburg	Franklin	1395	\$8,117	\$10,118
Fannett-Metal	Franklin	112	\$6,154	\$9,994
Greencastle-Antrim	Franklin	328	\$6,947	\$10,064
Tuscarora	Franklin	473	\$7,222	\$10,229
Waynesboro	Franklin	525	\$8,631	\$10,370
Central Fulton	Fulton	139	\$8,284	\$9,231
Forbes Road	Fulton	53	\$5,824	\$9,403
Southern Fulton	Fulton	141	\$6,610	\$8,951
Carmichaels	Greene	222	\$7,680	\$9,674
Central Greene	Greene	477	\$7,545	\$10,210
Jefferson-Morgan	Greene	172	\$7,101	\$10,159
SE Greene	Greene	153	\$9,208	\$9,515
West Greene	Greene	235	\$8,072	\$10,223
Huntingdon	Huntingdon	394	\$7,185	\$10,020
Juniata Valley	Huntingdon	125	\$7,138	\$9,896
Mount Union	Huntingdon	279	\$8,202	\$10,091
S. Huntingdon	Huntingdon	241	\$7,403	\$9,908
Blairsville-Saltsburg	Indiana	343	\$8,608	\$10,244
Homer-Center	Indiana	144	\$6,450	\$10,289
Indiana	Indiana	413	\$8,410	\$9,673
Marion Center	Indiana	259	\$6,618	\$9,749
Penns Manor	Indiana	186	\$7,995	\$9,413
Purchase Line	Indiana	262	\$6,581	\$10,158
United	Indiana	203	\$9,533	\$9,589
Brockway	Jefferson	172	\$6,114	\$10,005
Brookville	Jefferson	310	\$5,517	\$9,763
Punxsutawney	Jefferson	474	\$8,858	\$10,019
Juniata	Juniata	393	\$7,882	\$9,576
Abington Heights	Lackawanna	521	\$6,244	\$10,278
Carbondale	Lackawanna	320	\$5,753	\$9,857

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Dunmore	Lackawanna	211	\$6,259	\$10,518
Lakeland	Lackawanna	236	\$6,902	\$10,001
Mid Valley	Lackawanna	296	\$8,280	\$10,296
North Pocono	Lackawanna	415	\$7,674	\$10,302
Old Forge	Lackawanna	139	\$8,805	\$9,966
Riverside	Lackawanna	241	\$7,238	\$10,440
Scranton	Lackawanna	1448	\$9,040	\$10,846
Valley View	Lackawanna	372	\$6,256	\$10,004
Cocalico	Lancaster	552	\$7,697	\$10,870
Columbia Borough	Lancaster	330	\$8,032	\$11,189
Conestoga Valley	Lancaster	506	\$8,666	\$10,942
Donegal	Lancaster	462	\$7,620	\$10,551
Eastern Lancaster	Lancaster	416	\$6,730	\$10,786
Elizabethtown	Lancaster	525	\$7,004	\$11,116
Ephrata	Lancaster	565	\$8,226	\$11,183
Hempfield	Lancaster	1138	\$7,067	\$10,677
Lampeter-Strasburg	Lancaster	479	\$7,350	\$10,405
Lancaster	Lancaster	2215	\$7,476	\$11,744
Manheim Central	Lancaster	498	\$7,698	\$10,854
Manheim	Lancaster	594	\$8,258	\$10,861
Penn Manor	Lancaster	823	\$6,047	\$10,846
Pequea Valley	Lancaster	281	\$7,284	\$10,675
Solanco	Lancaster	456	\$8,113	\$10,339
Warwick	Lancaster	780	\$8,192	\$10,713
Ellwood City	Lawrence	295	\$8,368	\$10,292
Laurel	Lawrence	148	\$9,149	\$9,966
Mohawk	Lawrence	207	\$7,644	\$10,243
Neshannock	Lawrence	138	\$8,802	\$9,676
New Castle	Lawrence	590	\$10,292	\$10,659
Shenango	Lawrence	167	\$9,313	\$10,340
Union	Lawrence	131	\$7,761	\$10,080
Wilmington	Lawrence	273	\$6,458	\$10,517
Annaville-Cleona	Lebanon	236	\$7,540	\$10,654
Cornwall-Lebanon	Lebanon	591	\$9,882	\$10,265
Eastern Lebanon	Lebanon	317	\$6,692	\$10,667
Lebanon	Lebanon	742	\$7,140	\$10,469
Northern Lebanon	Lebanon	347	\$8,210	\$10,153
Palmyra	Lebanon	420	\$6,800	\$9,816
Allentown City	Lehigh	2507	\$9,692	\$10,871
Catasauqua	Lehigh	277	\$10,815	\$11,058
East Penn	Lehigh	916	\$10,288	\$10,317
Northern Lehigh	Lehigh	309	\$10,556	\$10,993
NW Lehigh	Lehigh	380	\$10,834	\$10,953
Parkland	Lehigh	1272	\$9,986	\$10,615
Salisbury	Lehigh	275	\$11,111	\$11,689

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Southern Lehigh	Lehigh	400	\$10,907	\$11,100
Whitehall-Coplay	Lehigh	561	\$9,977	\$10,490
Crestwood	Luzerne	387	\$7,004	\$10,081
Dallas	Luzerne	352	\$7,892	\$9,993
Greater Nanticoke	Luzerne	432	\$6,570	\$9,944
Hanover	Luzerne	466	\$7,177	\$10,117
Hazleton	Luzerne	1107	\$14,625	\$9,892
Lake-Lehman	Luzerne	286	\$10,524	\$10,097
Northwest	Luzerne	245	\$8,205	\$9,710
Pittston	Luzerne	389	\$7,883	\$10,284
Wilkes-Barre	Luzerne	1271	\$7,362	\$10,059
Wyoming	Luzerne	329	\$7,985	\$10,642
Wyoming Valley	Luzerne	905	\$9,014	\$9,837
East Lycoming	Lycoming	181	\$8,108	\$10,783
Jersey Shore	Lycoming	486	\$5,865	\$10,229
Loyalsock	Lycoming	195	\$9,690	\$9,643
Montgomery	Lycoming	128	\$7,593	\$11,184
Montoursville	Lycoming	237	\$6,067	\$9,941
Muncy	Lycoming	159	\$7,115	\$10,894
S. Williamsport	Lycoming	190	\$7,941	\$10,777
Williamsport	Lycoming	1261	\$7,713	\$10,375
Bradford	Mckean	376	\$10,906	\$10,389
Kane	Mckean	181	\$8,341	\$9,879
Otto-Eldred	Mckean	133	\$6,370	\$9,816
Port Allegany	Mckean	138	\$6,184	\$10,363
Smethport	Mckean	132	\$9,207	\$10,075
Commodore Perry	Mercer	108	\$7,256	\$9,766
Farrell	Mercer	165	\$13,364	\$11,049
Greenville	Mercer	256	\$8,448	\$10,201
Grove City	Mercer	288	\$13,869	\$10,724
Hermitage	Mercer	322	\$8,457	\$10,005
Jamestown	Mercer	111	\$7,988	\$11,009
Lakeview	Mercer	223	\$6,120	\$10,474
Mercer	Mercer	234	\$6,425	\$10,328
Reynolds	Mercer	209	\$10,851	\$10,650
Sharon City	Mercer	494	\$8,351	\$9,892
Sharpsville	Mercer	159	\$6,720	\$10,020
West Middlesex	Mercer	170	\$7,962	\$10,640
Mifflin	Mifflin	858	\$6,158	\$10,279
East Stroudsburg	Monroe	1442	\$12,421	\$10,228
Pleasant Valley	Monroe	854	\$13,868	\$10,480
Pocono Mountain	Monroe	1701	\$9,718	\$10,106
Stroudsburg	Monroe	798	\$11,826	\$10,093
Abington	Montgomery	899	\$13,974	\$12,000
Bryn Athyn	Montgomery	NA	NA	NA

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Cheltenham	Montgomery	603	\$18,048	\$12,050
Colonial	Montgomery	727	\$13,360	\$11,751
Hatboro-Horsham	Montgomery	701	\$13,003	\$11,714
Jenkintown	Montgomery	93	\$15,265	\$11,360
Lower Merion	Montgomery	1187	\$18,965	\$12,217
Lower Moreland	Montgomery	231	\$16,554	\$11,583
Methacton	Montgomery	685	\$13,317	\$11,222
Norristown	Montgomery	1313	\$14,256	\$11,741
North Penn	Montgomery	1945	\$12,820	\$11,948
Perkiomen Valley	Montgomery	629	\$14,851	\$11,220
Pottsgrove	Montgomery	498	\$12,731	\$11,506
Pottstown	Montgomery	667	\$12,933	\$11,469
Souderton	Montgomery	906	\$12,176	\$11,671
Springfield	Montgomery	404	\$14,941	\$11,446
Spring-Ford	Montgomery	1081	\$13,133	\$11,408
Upper Dublin	Montgomery	505	\$13,322	\$12,214
Upper Merion	Montgomery	550	\$15,618	\$11,726
Upper Moreland	Montgomery	360	\$14,468	\$11,776
Upper Perkiomen	Montgomery	538	\$10,833	\$11,224
Wissahickon	Montgomery	725	\$16,603	\$11,865
Danville	Montour	353	\$9,169	\$10,175
Bangor	Northampton	525	\$10,182	\$11,025
Bethlehem	Northampton	2136	\$9,394	\$10,889
Easton	Northampton	1231	\$8,525	\$10,600
Nazareth	Northampton	550	\$11,287	\$10,945
Northampton	Northampton	921	\$8,589	\$10,951
Pen Argyl	Northampton	275	\$7,156	\$10,627
Saucon Valley	Northampton	325	\$10,395	\$10,672
Wilson	Northampton	355	\$10,062	\$10,994
Line Mountain	Northumberland	180	\$8,084	\$10,017
Milton	Northumberland	269	\$9,181	\$9,978
Mount Carmel	Northumberland	204	\$7,097	\$9,748
Shamokin	Northumberland	360	\$8,511	\$10,318
Shikellamy	Northumberland	351	\$10,826	\$9,822
Warrior Run	Northumberland	227	\$8,987	\$10,637
Greenwood	Perry	109	\$7,978	\$11,643
Newport	Perry	242	\$8,832	\$10,695
Susquenita	Perry	401	\$9,510	\$11,011
West Perry	Perry	516	\$7,413	\$10,977
Philadelphia City	Philadelphia	24231	\$11,377	\$11,896
Delaware Valley	Pike	720	\$8,351	\$11,419
Austin	Potter	52	\$6,081	\$8,706
Coudersport	Potter	104	\$7,316	\$9,449
Galeton	Potter	55	\$6,914	\$10,169
Northern Potter	Potter	98	\$6,614	\$10,054

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Oswayo Valley	Potter	82	\$8,759	\$9,635
Blue Mountain	Schuylkill	439	\$7,544	\$9,895
Mahanoy	Schuylkill	224	\$10,421	\$9,912
Minersville	Schuylkill	223	\$7,832	\$9,939
North Schuylkill	Schuylkill	343	\$7,788	\$9,714
Pine Grove	Schuylkill	218	\$11,040	\$9,834
Pottsville	Schuylkill	414	\$10,515	\$10,174
Saint Clair	Schuylkill	142	\$12,567	\$10,439
Schuylkill Haven	Schuylkill	253	\$9,404	\$9,414
Shenandoah Valley	Schuylkill	211	\$8,165	\$9,822
Tamaqua	Schuylkill	411	\$9,459	\$9,745
Tri-Valley	Schuylkill	172	\$9,010	\$9,780
Williams Valley	Schuylkill	210	\$10,923	\$9,659
Midd-West	Snyder	411	\$6,978	\$9,989
Selinsgrove	Snyder	317	\$9,506	\$10,461
Berlin Brothersvalley	Somerset	144	\$6,381	\$9,669
Conemaugh	Somerset	191	\$5,414	\$9,605
Meyer ale	Somerset	127	\$7,962	\$10,438
North Star	Somerset	199	\$6,120	\$9,742
Rockwood	Somerset	113	\$7,018	\$10,109
Salisbury-Elk Lick	Somerset	42	\$6,186	\$10,627
Shade-Central City	Somerset	122	\$4,215	\$9,359
Shanksville/Stonycreek	Somerset	76	\$5,527	\$10,335
Somerset	Somerset	442	\$6,885	\$9,662
Turkeyfoot Valley	Somerset	66	\$7,345	\$9,254
Windber	Somerset	182	\$8,287	\$9,692
Sullivan	Sullivan	105	\$13,345	\$10,387
Blue Ridge	Susquehanna	249	\$6,508	\$9,450
Elk Lake	Susquehanna	244	\$8,403	\$9,504
Forest City	Susquehanna	161	\$7,492	\$10,242
Montrose	Susquehanna	395	\$6,870	\$9,918
Mountain View	Susquehanna	201	\$11,670	\$10,255
Susquehanna	Susquehanna	220	\$5,998	\$10,286
Northern Tioga	Tioga	330	\$9,347	\$9,718
Southern Tioga	Tioga	362	\$8,378	\$9,302
Wellsboro	Tioga	228	\$11,582	\$9,406
Lewisburg	Union	203	\$11,998	\$9,442
Mifflinburg	Union	346	\$6,938	\$9,496
Cranberry	Venango	251	\$7,458	\$10,397
Franklin	Venango	546	\$6,563	\$9,630
Oil City	Venango	570	\$4,130	\$9,760
Titusville	Venango	397	\$5,707	\$10,213
Valley Grove	Venango	161	\$8,111	\$10,138
Warren	Warren	942	\$8,949	\$10,318
Avella	Washington	162	\$7,989	\$10,196

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Bentworth	Washington	188	\$8,528	\$10,523
Bethlehem-Center	Washington	242	\$6,324	\$10,209
Burgettstown	Washington	291	\$6,354	\$10,119
California	Washington	194	\$8,777	\$10,881
Canon-Mcmillan	Washington	599	\$10,650	\$9,935
Charleroi	Washington	299	\$7,456	\$10,811
Chartiers-Houston	Washington	197	\$5,479	\$9,837
Fort Cherry	Washington	177	\$6,679	\$10,471
McGuffey	Washington	329	\$9,344	\$10,150
Peters	Washington	370	\$8,310	\$10,283
Ringgold	Washington	466	\$7,024	\$10,883
Trinity	Washington	543	\$7,812	\$10,292
Washington	Washington	337	\$10,529	\$11,113
Wallenpaupack	Wayne	730	\$8,587	\$9,943
Wayne Highlands	Wayne	408	\$9,999	\$10,052
Western Wayne	Wayne	362	\$11,880	\$9,947
Belle Vernon	Westmoreland	465	\$8,663	\$9,948
Burrell	Westmoreland	278	\$7,152	\$10,327
Derry	Westmoreland	254	\$6,519	\$10,375
Franklin Regional	Westmoreland	481	\$6,322	\$9,967
Greater Latrobe	Westmoreland	468	\$8,122	\$10,402
Greensburg Salem	Westmoreland	399	\$10,388	\$10,695
Hempfield	Westmoreland	799	\$9,241	\$10,596
Jeannette City	Westmoreland	218	\$7,170	\$10,547
Kiski	Westmoreland	525	\$8,459	\$10,960
Ligonier Valley	Westmoreland	243	\$6,259	\$10,817

School District	County	Special Ed. Count 2006-07	Actual Spec.Ed. Spending per Pupil (above Basic Ed. \$) 2006-07	Costing-out Estimate per Pupil (06-07 Count & above Basic Ed. \$)
Monessen City	Westmoreland	125	\$11,844	\$11,065
Mount Pleasant	Westmoreland	391	\$7,340	\$10,442
New KensingtonArnold	Westmoreland	412	\$8,273	\$10,854
Norwin	Westmoreland	626	\$7,171	\$10,532
Penn-Trafford	Westmoreland	377	\$9,232	\$10,664
Southmoreland	Westmoreland	376	\$7,369	\$10,958
Yough	Westmoreland	348	\$9,540	\$10,351
Lackawanna Trail	Wyoming	274	\$8,020	\$9,880
Tunkhannock	Wyoming	457	\$8,085	\$9,791
Central York	York	610	\$10,118	\$10,462
Dallastown	York	732	\$9,777	\$10,408
Dover	York	580	\$7,518	\$10,643
Eastern York	York	442	\$10,380	\$11,211
Hanover Public	York	312	\$10,172	\$10,629
NE York	York	591	\$8,741	\$10,287
Northern York	York	389	\$8,434	\$10,694
Red Lion	York	929	\$8,008	\$10,338
South Eastern	York	487	\$8,213	\$10,709
South Western	York	539	\$7,451	\$10,045
Southern York	York	526	\$7,654	\$10,718
Spring Grove	York	566	\$8,718	\$11,099
West Shore	York	1468	\$6,226	\$10,278
West York	York	486	\$10,609	\$10,190
York City	York	1541	\$7,897	\$10,572
York Suburban	York	358	\$12,591	\$10,284