

State Comparisons: Aspiration States

Attainment

Average Freshman Graduation Rate from NCES. Cohort Graduation Rate, 18-24 HS Completers, and 25 and Up data from ed.gov.

	Freshman Graduation Rate (2012)		Cohort Graduation Rate (2013)								Percent of 18- to 24-year-olds who were HS completers (2012)	
			All Students		Economically Disadvantaged Students		Limited English Proficiency Students		Students with Disabilities			
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	89	5	85.7	13	76.6	13	75	5	77.8	3	86.03	28
New Hampshire	87	9	87.3	7	75.7	18	70	12	71	11	88.43	9
New Jersey	87	9	87.5	5	77.1	11	70.5	11	75.9	7	87.62	15
Massachusetts	86	12	85	17	73.6	25	63.5	24	67.8	20	89.42	5
Vermont	93	1	86.6	9	75	19	63	26	68	19	91.30	2
Minnesota	88	7	79.8	33	63.8	45	59.3	31	58.2	35	86.93	19

Achievement

NAEP average percent at basic or above (which predicts graduation rate), the percent at proficient or above (which predicts college readiness), and the SAT mean scores reported by NCES. ACT data reported by ACT. ACT and SAT ranks calculated on the difference between actual value and predicted value based on percent participation.

	NAEP Combined Pct Basic (2013)						NAEP Combined Pct Proficient (2013)						ACT (2014)			SAT (2014)		
	All		School Lunch Eligible		School Lunch Ineligible		All		School Lunch Eligible		School Lunch Ineligible		% Meeting All 4 Benchmarks	% of Graduates Tested		Mean Score	% of Graduates Tested	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Value	Rank	Value	Value	Rank
Kansas	79.5	13	68.3	12	89.9	6	40.4	15	25.3	13	54.8	13	31	75	11	1,753.00	5	17
New Hampshire	85.3	1	72.3	2	90.0	4	48.4	2	28.3	3	55.5	10	47	20	4	1566	70	5
New Jersey	82.5	4	69.0	8	91.0	2	46.6	4	26.0	10	59.4	2	40	25	21	1526	79	6
Massachusetts	84.7	2	70.8	4	93.6	1	52.2	1	29.6	1	66.6	1	47	23	3	1556	84	1
Vermont	82.3	5	71.0	3	89.7	8	46.3	5	29.1	2	57.4	4	40	29	18	1554	63	15
Minnesota	82.1	6	67.0	16	90.0	3	47.1	3	26.7	7	57.9	3	39	76	1	1786	6	7

School Spending

Financial data as reported by the U.S. Census Bureau. RPP = Regional Price Parity adjustment based on yearly estimates of differences in COL by state as reported by the Bureau of Economic Analysis.

	Actual Dollar Amounts - 2013						Amounts Adjusted for State Cost of Living (RPP) - 2012					
	Total Revenue Per Pupil		Current Spending Per Pupil		Spending on Instruction		Total Revenue Per Pupil		Current Spending Per Pupil		Spending on Instruction	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	11,596.00	27	9,828.00	27	6,072.00	26	12,855.72	25	10,843.21	25	6,718.84	24
New Hampshire	15,320.00	12	13,721.00	12	8,660.00	8	14,125.99	15	12,799.01	13	8,158.39	11
New Jersey	20,191.00	2	17,572.00	3	10,102.00	4	17,535.31	4	15,132.55	5	8,732.90	6
Massachusetts	17,315.00	7	14,515.00	7	8,916.00	7	15,792.98	10	13,192.45	10	8,083.42	12
Vermont	18,103.00	6	16,377.00	5	9,849.00	5	17,713.31	3	15,896.74	4	9,581.50	3
Minnesota	13,340.00	17	11,089.00	20	7,261.00	15	13,500.37	22	11,072.71	24	7,274.99	16

Organization Size

Student to District, School, and Staff ratios reported by NCES.

	Student District Ratio (2012)		Student School Ratio (2012)		Student Staff Ratio (2011)	
	Value	Rank	Value	Rank	Value	Rank
Kansas	1,203.80	41	354.32	40	6.80	39
New Hampshire	1,907.84	32	399.97	33	6.07	45
New Jersey	1,889.23	33	507.24	18	6.69	41
Massachusetts	2,272.18	28	518.83	17	7.77	19
Vermont	384.57	50	260.78	45	4.63	49
Minnesota	1,223.97	39	351.02	41	7.68	22

Student Demographics

Percent of children in poverty is reported by kidscount.org. Percent eligible for free or reduced-price lunch, percent served under IDEA, percent participating in ELL, and percent non-White reported by NCES.

	Percent of Children in 100% Poverty (2012)		Percent of students eligible for free/reduced-price lunch (2013)		Percent of students (3-21) Served Under IDEA (2013)		Percent of students in English language learners programs (2012)		Percent of Public School Students, Non-White (2011)	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	19	31	50	23	13.78	21	8.45	10	32.62	30
New Hampshire	16	40	27	50	15.52	9	2.04	46	10.89	47
New Jersey	15	47	37	48	16.93	4	4.03	33	48.88	16
Massachusetts	15	47	37	48	17.43	1	7.91	12	32.96	28
Vermont	15	47	39	43	15.48	10	1.63	48	7.54	50
Minnesota	15	47	38	45	14.64	15	6.77	18	27.00	35

Population

Household Income and attainment levels for 25 year olds and up reported by the U.S. Census Bureau. Population per square mile from US50.com.

	Median Household Income (2013)		Population Per Square Mile (2013)		Percent of 25-year-olds and older - HS completion or higher (2012)		Percent of 25-year-olds and older - Bachelor's or higher (2012)		Percent of 25-year-olds and older - Graduate degree or higher (2012)	
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank
Kansas	51,485.00	29	35.17	40	90.09	17	30.17	17	10.91	19
New Hampshire	71,322.00	1	142.57	21	92.00	6	35.31	7	13.35	8
New Jersey	61,782.00	8	1,142.41	1	88.39	26	36.31	5	13.79	7
Massachusetts	62,963.00	7	810.07	3	89.71	21	39.47	1	17.11	1
Vermont	54,842.00	20	65.17	30	92.31	3	35.14	8	13.17	9
Minnesota	60,907.00	11	64.22	31	92.38	2	32.74	10	10.65	20

For more on the data used for these comparisons, visit our interactive tool [here](#).

Sources of School Funding

(from http://www.nea.org/assets/docs/NEA_Rankings_And_Estimates-2015-03-11a.pdf)

	Funding Sources (2014)		
	Federal	State	Local
Kansas	8.1	54.8	37.0
New Hampshire	5.5	32.0	62.6
New Jersey	3.1	32.6	64.4
Massachusetts	4.8	39.4	55.8
Vermont	7.8	87.7	4.5
Minnesota	5.3	83.2	11.4

School Funding Fairness Measures

(from <http://schoolfundingfairness.org/>)

Funding Fairness

	Per Pupil Funding Level: Overall level of state and local revenue provided to school districts, adjusted to reflect differences in regional wages, poverty, economies of scale, and population density.		Funding Distribution: Distribution of funding across local districts within a state, relative to student poverty. Indicates the percent of the lower poverty district funding received by higher poverty districts.		Effort: Differences in state spending for education relative to state fiscal capacity. "Effort" is defined as the ratio of state spending to state gross domestic product (GDP).							Coverage: Proportion of school-age children attending the state's public schools combined with the ratio of median household incomes between private and public school students.		
	Value	Rank	Value	Rank	Overall - Per Capita GDP	Overall - Effort Index	Rank	Change 08-12		Change 11-12		Coverage	Private/ Public Household Income Ratio	Rank
					Value	Value		Value	Rank	Value	Rank	Value	Value	
Kansas	\$10,561	23	96%	28	\$44,952	0.037	15	-7.6%	25	2.9%	7	88%	146%	15
New Hampshire	\$13,134	12	89%	42	\$48,109	0.040	6	-2.5%	9	-2.5%	33	89%	135%	10
New Jersey	\$17,229	3	130%	4	\$56,799	0.048	3	-1.3%	7	0.2%	17	87%	140%	18
Massachusetts	\$14,807	6	114%	9	\$62,313	0.034	25	-5.1%	15	-0.2%	19	88%	151%	24
Vermont	\$14,177	7	82%	45	\$43,461	0.051	1	-5.4%	17	0.3%	16	90%	122%	5
Minnesota	\$12,172	14	133%	3	\$52,292	0.033	30	-6.9%	23	-5.5%	40	87%	152%	27

Resource Allocation Indicators

	Early Childhood Education: Enrollment rates in early childhood education programs by income level.				Wage Competitiveness: Uses wage data to compare compensation between teachers and non-teachers who have similar education levels, experience, and hours worked. The index is expressed as the ratio between teacher wages and non-teacher wages, and is presented at early career (age 25) and mid-career (age 45) to evaluate whether the teaching profession is economically competitive in each state.			Pupil-to-Teacher Ratios: This measures district staffing patterns, comparing pupil-to teacher ratios in high-poverty and low-poverty districts. PTR fairness % indicates percent of teachers per pupil in high poverty districts compared to low poverty districts.		
	% Low Income Enrolled	% Non-Low Income Enrolled	Enrollment Ratio by Income		Wage Ratio at 25	Wage Ratio at 45		Pupil Teacher Ratio at 10% Poverty	PTR Fairness	
	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Value</i>	<i>Rank</i>
Kansas	40%	50%	80%	14	80%	68%	31	14.0	100%	35
New Hampshire	33%	61%	54%	47	82%	70%	25	14.2	127%	2
New Jersey	55%	71%	77%	18	85%	74%	12	12.6	108%	16
Massachusetts	46%	65%	71%	27	76%	67%	39	14.1	113%	7
Vermont	33%	52%	63%	41	82%	74%	18	13.8	91%	46
Minnesota	37%	52%	71%	28	78%	68%	32	17.0	125%	3

Kids Count Data Book Statistics

(from <http://www.aecf.org/resources/the-2015-kids-count-data-book/>)

Education

	Overall	Education	Children not attending preschool			Fourth graders not proficient in reading		Eighth graders not proficient in math		High school students not graduating on time	
	Rank	Rank	Number	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank
Kansas	15	12	46,000	56	26	62	13	60	10	11	5
New Hampshire	2	3	13,000	46	5	55	2	53	3	13	9
New Jersey	8	2	84,000	39	2	58	6	51	2	13	9
Massachusetts	3	1	62,000	42	3	53	1	45	1	14	12
Vermont	5	4	6,000	51	8	58	6	53	3	7	1
Minnesota	1	6	78,000	55	22	59	8	53	3	12	7

Economic Well-Being

	Overall	Economic Well-Being	Children in Poverty			Children whose parents lack secure employment			Children living in household with a high housing cost burden			Teens not in school and not working		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank
Kansas	15	9	132,000	19	20	175,000	24	6	191,000	27	9	10,000	6	11
New Hampshire	2	7	27,000	10	1	69,000	25	8	95,000	35	34	4,000	5	2
New Jersey	8	26	333,000	17	14	559,000	28	16	891,000	44	48	30,000	6	11
Massachusetts	3	17	223,000	16	11	428,000	31	25	502,000	36	38	18,000	5	2
Vermont	5	11	19,000	15	8	37,000	29	17	40,000	32	23	2,000	5	2
Minnesota	1	5	177,000	14	6	314,000	24	6	332,000	26	6	14,000	5	2

Health

	Overall	Health	Low-birthweight babies			Children without health insurance			Children and teen deaths per 100,000			Teens who abuse alcohol		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Rate	Rank	Number	Percent	Rank
Kansas	15	13	2,721	7	15	44,000	6	20	216	28	33	12,000	5	1
New Hampshire	2	16	841	7	10	10,000	4	4	57	19	5	7,000	7	44
New Jersey	8	6	8,469	8	32	112,000	6	20	373	17	2	36,000	5	1
Massachusetts	3	3	5,505	8	20	21,000	2	1	243	16	1	27,000	6	17
Vermont	5	22	401	7	9	4,000	3	2	37	27	32	3,000	7	44
Minnesota	1	2	4,398	6	4	72,000	6	20	258	19	5	21,000	5	1

Family and Community

	Overall	Family and Community	Children in single-parent families			Children in families where the household head lacks a high school diploma			Children living in high-poverty areas			Teen births per 1,000		
	Rank	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank	Number	Percent	Rank
Kansas	15	24	207,000	30	6	85,000	12	24	64,000	9	21	2,869	30	32
New Hampshire	2	1	79,000	30	6	11,000	4	1	6,000	2	2	560	13	2
New Jersey	8	12	602,000	31	14	203,000	10	16	172,000	8	18	4,188	15	4
Massachusetts	3	8	433,000	32	17	110,000	8	9	123,000	9	21	2,734	12	1
Vermont	5	3	39,000	33	19	6,000	5	2	1,000	1	1	317	15	4
Minnesota	1	4	356,000	29	4	101,000	8	9	76,000	6	12	2,950	17	6

School Finance Formula Information

(from <https://schoolfinancesdav.wordpress.com/>)

District-Based Components

Density/ Sparsity of Small Schools	Kansas	It is a linear transition formula ranging from 100 students up to 1,622 students. The low enrollment weight of districts having enrollments of 100 or fewer is 1.014331 times the BSAPA per pupil. Each change of one pupil changes the low enrollment weight down or up inversely to the enrollment change. High enrollments, above 1,622 and over, are weighted an additional 0.03504 times the BSAPP.
	New Hampshire	N/A
	New Jersey	N/A
	Massachusetts	N/A
	Vermont	Categorical grants are paid to schools in school districts with average grade sizes of 20 students or smaller. The smaller the average grade size the larger the grant. This helps to lower the remaining spending per pupil and thus the district's homestead tax rate
	Minnesota	Districts with secondary schools having fewer than 400 pupils in grades 7-12, or elementary schools having fewer than 140 pupils in kindergarten through grade 6, located in isolated areas receive sparsity revenue in the general education formula. The amount of revenue for secondary pupils varies as a function of the number of pupils, the distance to the nearest high school, and the attendance area. The amount of revenue for elementary pupils varies as a function of the number of pupils enrolled in schools located 19 or more miles from the nearest elementary school.
Grade Level Differences	Kansas	N/A
	New Hampshire	N/A
	New Jersey	As noted above, students at different grade levels are given varying weights when determining Equalization Aid. Half-day Kindergarten is 0.5; grades K through 5 are 1; grades 6 through 8 are 1.04, and grades 9 through 12 are 1.16.
	Massachusetts	The regular education foundation rate is \$7,214 for elementary, \$6,840 for junior high/middle, and \$8,529 for senior high.
	Vermont	Secondary students (grades 7-12) count 13% more than elementary students.
	Minnesota	Pupil weighting factors used in general education program: Kindergarten 0.612 Grades 1 – 3 1.115 Grades 4-6 1.06 Grades 7-12 1.30
Declining Enrollment or Growth	Kansas	A school district determines their enrollment by using the highest enrollment of current year, prior year, or a three-year average of the current year and the two prior years.
	New Hampshire	N/A
	New Jersey	Adjustment Aid was provided to transition districts to the new funding formula. Since the prior formula had not been recalculated to account for changes in enrollment in many years, it was necessary to mitigate potential losses in aid. Adjustment aid was designed to prevent districts from receiving less aid than they received in FY 2008 plus 2%. Beginning in FY 2012, the formula requires a phase-out of adjustment aid where districts that experience enrollment declines greater than 5% below the FY 2009 enrollment would have their adjustment aid reduced proportionately with the amount of the decrease that exceeds 5% (i.e. A 7% decline in enrollment from FY 2009 would yield a 2% reduction in adjustment aid). In FY 2013 and FY 2014, the state accelerated the reductions for districts spending

		over adequacy. These reductions were maintained (but not accelerated) for FY 2015 state aid allocations, and many districts continue to receive adjustment aid.
	Massachusetts	There is no specific component for declining enrollment. There was a “growth aid” provision from FY07 through FY09 but that has not been funded since that time. No district receives less than its foundation budget, plus an additional \$25 per pupil.
	Vermont	Enrollment has been declining since 1997 at about 1% per year. This is expected to continue for several more years. The “equalized pupil” count used in determining the per pupil spending of a district is limited by law to no more than a 3.5% reduction in any year.
	Minnesota	Most revenues are calculated using adjusted marginal cost pupil units (AMCPU). For districts with declining weighted ADM from the previous school year, AMCPU equal 77% of the current year’s weighted ADM and 23% of the prior year’s weighted ADM. AMCPU for districts with growing weighted ADM are based on 100% of the current year’s weighted ADM.
Capital Outlay and/or Debt Service	Kansas	Districts may make a mill levy of up to 8 mills for capital projects and equipment. The state provides state aid to school districts based upon the amount of taxes levied. The state aid rate for each district is computed based on the assessed valuation per pupil of the district, with the lower valuation per pupil districts getting a higher state aid rate.
	New Hampshire	For single town districts the State pays 30% to 60% of annual payment of bonded eligible principal for approved construction and renovation projects. For cooperative districts, receiving district operating an area school, or joint maintenance agreements (multi-town) annual payment ranges from 40% to 60%. For multi-town districts the rates are based on the number of towns within the cooperative district and the equalized valuation per pupil and median family income of those towns. The percentage of the annual payment for is then normalized using the average daily membership in residence for each town. Limitations based on capacity needs and a maximum allowable per square foot rate apply to both renovations and new construction. For the 2015 fiscal year the State Building Aid Program total debt payments to schools for completed projects is on the order of \$42,000,000.
	New Jersey	Debt service is available to any district with qualifying outstanding debt from school construction or renovation projects. The SFRA defines the debt service state share percentage as the ratio of Equalization Aid to the Adequacy Budget. ¹ In addition, with the enactment of the Education Facilities Construction and Financing Act (EFCFA) in fiscal year 2000, districts could choose to receive grants of no less than 40% of department approved eligible construction costs, or their debt service state share described above.
	Massachusetts	School building assistance is calculated based on a formula that weighs a community’s property value and income against state wide averages and includes a poverty factor based on the district’s proportion of low income students. State bonds are issued backed by a penny of the state’s five-cent sales tax to support actual building expenses. Payments are made to communities for approved school projects as expenses are incurred, mitigating the state’s obligation on interest costs.
	Vermont	State aid for school construction has been suspended indefinitely. Debt service payments for construction projects conducted by districts become part of a district’s spending per pupil amount.
	Minnesota	The capital outlay revenue program include four major components not requiring voter approval: operating capital revenue, health and safety revenue, alternative facilities revenue and lease levies. Operating capital revenue, which is part of the general education revenue program, equals \$173 plus \$1 times the lesser of 50 or the district’s average school building age per weighted ADM, and is funded with an equalized levy. Health and safety revenue equals the approved cost of health and safety projects, and is also funded with an equalized levy. Alternative facilities revenue allows 24 large school districts to make an annual levy or issue bonds for the approved costs of deferred maintenance, health & safety or disabled access, and allows other districts to make an annual levy or to issue bonds for the approved costs of health & safety projects exceeding \$500,000 per site. Additionally, a district may also levy for the approved cost of renting or leasing facilities, not to exceed \$150 per pupil unit. Charter schools receive building lease aid equal to the lesser of \$1,200 per weighted ADM or 90% of approved building lease costs. Two programs require voter approval: issuance of general obligation bonds, which are repaid with an annual debt service levy, and capital project referendum levies. For debt service, a district may levy an amount equal to 105% of the amount needed to make principal and interest payments on general obligation bonds. The levy is equalized by the state using a two-tiered equalization formula. Additionally, a district may levy the local tax rate approved in a capital project referendum for facilities and equipment purposes. No state equalization is provided for this levy. Further, a district may

		levy without voter approval 105% of the amount needed to make principal and interest payments on certificates of indebtedness or capital notes issued for certain facilities projects or the purchase of specified capital equipment. The amount levied under this program is subtracted from the general fund levy of the district. Finally, a limited loan program, requiring specific legislative approval for individual projects, exists to assist districts with unusually high debt service effort.
Transportation	Kansas	All districts transporting pupils living 2.5 miles or more from the school receive the state average cost per pupil based on a linear-density formula. The formula takes into account the per pupil cost of transportation, density of the district in terms of pupils transported, and square miles in the district.
	New Hampshire	See transportation component below for career and technical education students.
	New Jersey	Districts receive transportation aid for students who are transported more than a specified distance between home and school (2 miles for students in preschool through grade 8, 2.5 miles for students in grades 9 through 12). A greater level of support is provided for special education students who have special transportation needs. In addition, children whose special education programs require transportation are provided transportation regardless of their distance from school. For regular transportation needs, the fiscal year 2015 formula aid amounts equaled \$426.65 per transported student plus \$11.67 per mile the student was transported. The corresponding figures for students with special transportation needs were \$2,973.90 per student and \$5.67 per mile transported. The SFRA requires the state to examine the funding for transportation, and to present new cost factors to the Legislature by way of the Educational Adequacy Report (due every three years).
	Massachusetts	The state reimburses regional districts for transportation at a fixed rate dependent upon the appropriation each year. In FY14, the rate is estimated to be 66.4 percent. The state reimburses districts for homeless transportation costs at a rate of 50.8%. It also reimburses districts for the transportation of non-resident vocational students at a rate of 9%.
	Vermont	Transportation is reimbursed as a categorical grant and covers about 44.3% of a district's cost to transport students to and from school. The percentage reimbursement declines a little each year as transportation costs rise faster than the growth in the reimbursement fund.
	Minnesota	Funding for regular to and from school transportation for public school students is included in the general education revenue program. Of the basic general education formula, 4.85% (\$249 per weighted ADM) is attributable to pupil transportation. This is intended to cover the average cost of transportation for districts located in the Twin Cities metropolitan area. The transportation sparsity formula funds the added cost of pupil transportation in more sparsely populated school districts, and is based on analysis of the relationship between per pupil cost and population density. A categorical nonpublic pupil transportation aid formula provides funding to school districts for transporting nonpublic school pupils, based on the district's per pupil cost for all regular to and from school transportation. To and from school transportation, and transportation between buildings during the day for pupils with a disability who require special transportation is funded through the special education aid formula. The added costs of transportation for desegregation purposes is funded through the integration revenue formula.
Charter Schools	Kansas	Charter schools are part of the local school district in Kansas. As such, charter schools are public schools and receive the same funding as traditional schools.
	New Hampshire	Charter School Tuition for schools approved by the state board of education. See NH RSA 194:B-11- Chartered Public School Funding. See the enclosed link for a description: http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XV-194-B.htm
	New Jersey	N/A
	Massachusetts	70 Commonwealth charter schools are funded by tuition transfers from quarterly Chapter 70 payments to school districts. The 32 thousand pupils at these schools count towards the sending districts' foundation enrollment.
	Vermont	N/A

	Minnesota	N/A
Other	Kansas	N/A
	New Hampshire	N/A
	New Jersey	N/A
	Massachusetts	N/A
	Vermont	N/A
	Minnesota	N/A

Student-Based Components

Special Education	Kansas	State provides 80% of special education transportation costs and \$27,900 in categorical aid per instructional unit. That amount is paid on all certificated education teachers, while paraprofessionals are paid .4 or \$11,160 per full-time paraprofessional.
	New Hampshire	See Adequacy Aid component above for students identified as special needs students. Also, Catastrophic Aid for high cost students. The state pays 100% of cost above 10 times the state average current expenditure per pupil, and 80% of the cost between 3.5 and 10% the state average per NH RSA 186-C:18.
	New Jersey	The State uses a census-based method for funding Special Education. This approach bases the aid allocation on each district's total enrollment. Using this method, special education needs are projected by multiplying the excess cost of educating special education students by the statewide average classification rate, which is then multiplied by the district's total enrollment. Two-thirds of this cost is included in the district's adequacy budget, where it is funded through equalization aid. One-third of this cost is provided as categorical aid to the district (regardless of district wealth). This ensures that all districts receive some amount of special education aid. In determining the actual "excess" cost for special education, the Department used audited expenditure data. The term "excess cost" refers to the costs in addition to the base cost for educating all students. In addition to allocating the costs for special education expenditure lines, a portion of the general education budget was included to account for special education costs for students who are mainstreamed for at least some portion of the day. The apportionment was based on the percentage of time special education students spent in regular classrooms according to data submitted by districts for federal reporting requirements.
	Massachusetts	The Chapter 70 foundation budget includes an assumed special education percentage of enrollment and the corresponding costs are factored into the aid calculations. A separate "circuit breaker" program reimburses districts for 40 percent of special education instructional costs in excess of four times the prior year's state average foundation budget. In-district: the foundation budget includes an assumed full-time equivalent (FTE) special education enrollment of 3.75 percent of total non-vocational enrollment, 4.75 percent of vocational enrollment. For each assumed FTE, the special education in-district foundation budget rate is \$ 24,958. Out-of-district: the foundation budget includes an assumed full-time equivalent special education enrollment of 1 percent of total non-vocational enrollment. For each assumed FTE, the special education out-of-district foundation budget rate is \$ 26,070.
	Vermont	On average 60% of the costs of special education are reimbursed for each district. There are several pieces to the system. Basically it operates like insurance, districts submit detailed expenditure reports (claims) indicating how much was spent on special education each year. Approved student costs above \$50,000 are reimbursed at 90%. Most other allowed special education costs are reimbursed at a rate that varies each year between 56 and 58%.
	Minnesota	Special education aid through FY 2007 was based on expenditures in the second prior year (base year). State special education aid for FY 2007 was based on expenditures in FY 2005. Beginning in FY 2008, Special Education aid is based on expenditures in the current year. State special education aid for FY 2008 is based on expenditures in FY 2008. Several additional changes to the special education

		<p>formulas took place in FY 2008. Transition Disabled Aid which equaled \$8.8 million in FY 2007 was rolled into Special Education aid in FY 2008. Transition programs for students with disabilities provides for transitional career and technical (vocational) experiences/programs that provide career exploration, healthy work attitudes, specific career and academic knowledge, and job skills for students with disabilities. Transition programs for students with disabilities serves students who meet state disability eligibility criteria and who have Individual Education Plans (IEP) that include work-based learning and require extra interventions not provided in regular work-based learning programs. Lastly, FY 2008 is the first year that districts receive Bus Depreciation Aid for busses purchased after 7/1/05 and used for the majority of the time providing special transportation services.</p> <p>For FY 2008 and later years, a district excess cost aid equals 75% of the difference between the district's unreimbursed special education cost and 4.36% of the district's general education revenue.</p>
Low Income / Comp Ed / At-Risk	Kansas	Additional funding is provided for at-risk students. The formula is based on the number of students qualifying for free meals with the additional weight set at 0.456. Additional funds are available for high density at-risk percentages. High Density Weighting: Districts in which their students on free meals exceed 35% of their total enrollment.
	New Hampshire	See Adequacy Aid component above for free or reduced-price meal eligible students
	New Jersey	<p>Security Aid is provided to all districts as a categorical aid (regardless of wealth). Each district receives a specified amount per pupil. In FY 2015 the amount was \$75. Districts receive an additional amount for each at-risk student, where the amount received increases along a sliding scale proportionate with the district's low-income concentration. The highest amount districts could receive for each at-risk student was \$428 in FY 2015, at a threshold of 40% or more at-risk students.</p> <p>At-Risk Equalization Aid Aid for low-income students is primarily provided through equalization aid. As noted above, low-income students generate an additional weight (ranging from 0.47 to 0.57) when determining the adequacy budget. In districts with a low-income concentration lower than 20%, each at-risk student receives a weight of 0.47. This weight gradually increases as the at-risk concentration increases to a maximum weight of 0.57 for districts with an at-risk concentration greater than or equal to 60%.</p> <p>At-Risk Security Aid As described in the security aid section above, each at-risk student generates an additional categorical allocation for a district, where the per pupil amount received increases with the district's at-risk concentration. In FY 2015, the maximum security aid per pupil was \$428 per at-risk student in a district with an at-risk concentration of at least 40%.</p>
	Massachusetts	Each low-income pupil generates an extra increment of between \$ 2,767 to \$3,422 in foundation budget dollars.
	Vermont	Part of the student count weighting system provides an additional 25% for students from families receiving food stamps. Also, certain costs for students who need support services but are not eligible for special education are covered by the special education reimbursement system. Students age 6 – 17 from families receiving food stamps are given an additional weight of 25%. Students for whom English is not the pupil's primary language are given an additional 20% weight.
	Minnesota	Compensatory education revenue is included in the general education revenue program. Funding is based on building-level concentration of students eligible for free and reduced priced lunches as of October 1 of the previous fiscal year. Students eligible for reduced price lunches are weighted at 0.5 and students eligible for free lunches are weighted at 1.0. If the adjusted free & reduced price lunch count is at least 80% of the building's enrollment, the compensatory revenue equals \$2,825 times the adjusted free & reduced price lunch count. The rate per adjusted count decreases proportionately as the concentration of eligible students decreases (e.g., ½ of this amount for a school with an adjusted eligible count equal to 40% of building enrollment). Definition of Category Weight Free & Reduced Price Lunch Variable weighting 0.0 to 0.6, depending on concentration of free & reduced lunch-eligible pupils in the building. Applies only to compensatory revenue calculation
English Language Learner/	Kansas	State aid is weighted at 0.395 per eligible pupil, based on the full-time equivalency enrollment of bilingual students receiving services.
	New Hampshire	See Adequacy Aid component above for ELL students
	New Jersey	Aid for LEP students is provided through equalization aid, where students enrolled in qualifying programs are given an additional weight in determining the adequacy budget. For a student that is LEP, but not low-income, the weight is 0.50 (in addition to the base

Bilingual Education		cost and grade level weights). For a student that is both LEP and low-income, the weight is 0.125 (reduced to account for duplicative resources provided through the at-risk weight).
	Massachusetts	Each limited-English pupil generates an extra increment of between \$637 and \$2,325 in foundation budget dollars.
	Vermont	English language learning students are weighted an additional 20% in the pupil count formula.
	Minnesota	Revenue for limited English proficiency (LEP) programs is included in the general education revenue program. Students who have generated 5 or more ADM in Minnesota public schools before the start of the current school year are not eligible to be counted for LEP revenue calculations. Students in grades 4 – 12 who were enrolled in a Minnesota public school when the Test of Emerging Academic English (TEAE) was administered during the prior year are not eligible unless they scored below the state cutoff score on the TEAE. For districts with at least one but fewer than 20 eligible LEP students, funding is based on 20 students. Basic LEP revenue equals \$700 times the eligible LEP average daily membership served. Districts where the concentration of LEP students is 11.5% or greater receive an additional \$250 per eligible LEP student. In districts where the concentration is lower, the concentration allowance is reduced proportionately (e.g., \$125 in a district with a 5.75% concentration).
Gifted and Talented Education	Kansas	Paid under the special education reimbursement schedule.
	New Hampshire	N/A
	New Jersey	Resources for gifted and talented students are included in the state’s model district that is used to calculate each district’s adequacy budget. While there is no additional aid category, it should be assumed that the costs for gifted and talented students are included in districts’ adequacy budgets, which are funded through equalization aid.
	Massachusetts	N/A
	Vermont	N/A
	Minnesota	Gifted & talented revenue is included in the general education revenue program. A district’s gifted and talented revenue equals \$12 per weighted ADM. It must be used only to identify gifted & talented students, provide educational programs for gifted & talented students, or provide staff development for teachers to best meet the needs of gifted & talented students.
Career and Technical Education	Kansas	Weighting determined by multiplying the FTE enrollment in vocational education programs by a factor of 0.5; resulting funds must be spent on vocational education.
	New Hampshire	See NH RSA 188:E-7 tuition thru RSA 188:E-9 for a description of this program. See the enclosed link for a description: http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XV-188-E.htm
	New Jersey	County Vocational District Aid is dispersed to the 21 county vocational school districts in accordance with the formula. Specifically, students that are recorded in the resident enrollment for county vocational schools generate a weight of 1.26 in addition to the grade level, at-risk, and LEP weights within the adequacy budget. In fiscal year 2015, this weight translated to \$16,090 for each high school student resident in the vocational district (not including any additional weight for at-risk or LEP). For each county vocational district, the adequacy budget is funded according to the county’s average local fair share. This is calculated as the sum of the county districts’ local shares over the sum of districts’ adequacy budgets within the county, multiplied by the vocational district’s adequacy budget. Equalization and other aid categories are then provided in the same manner as for all other LEAs.
	Massachusetts	N/A
	Vermont	All secondary students are entitled to a full year of career and technical education when in grades 11 or 12. Districts pay tuition for their students attending one of 16 technical centers in the state.
	Minnesota	N/A
Preschool Education	Kansas	A limited number of 4-year old at-risk students are funded in the general fund formula at 0.5 full-time equivalency. Three and four year old children with an individualized education plan are funded at 0.5 full-time equivalency through the general fund formula.
	New	N/A

	Hampshire	
	New Jersey	The SFRA includes full State funding for all at-risk 3- and 4-year olds to attend full-day preschool programs in every district. In districts with the DFG designations “A” or “B” or those in “CD” districts that also have an at-risk concentration of at least 40%, funding is intended for all resident 3- and 4-year olds, regardless of income.[1] In all other districts, funding is intended for all at-risk resident 3- and 4-year olds. Due to budgetary constraints resulting from the recession, the plan to expand the preschool program as defined in the SFRA has not been fully realized. While some amount of Preschool Education Aid (PEA) was provided to each district that received early childhood aid under the previous funding law, the SFRA calculation is currently applied to about 20% of those receiving aid. Other districts’ aid allocations were based on prior year aid allocations, with some adjustments.
	Massachusetts	The Chapter 70 foundation budget includes preschool students whose parents do not pay tuition to the districts. In FY15, the rate is \$3,586
	Vermont	Beginning in FY2016, children ages 3 -5 are entitled to attend early education programs of up to 10 hours per week in a district run program or a state approved private provider program.
	Minnesota	N/A
Other	Kansas	N/A
	New Hampshire	N/A
	New Jersey	School Choice Aid provides revenue to districts that receive students from other school districts as part of the Inter-district Public School Choice Program. Choice aid ensures that each receiving district receives its average adequacy amount per pupil for each participating choice student. The Choice program has increased significantly since the pilot program was made permanent in 2010. Teachers’ Pension and Annuity Fund & Post-Retirement Medical Social Security Tax – The State makes a contribution to the Teachers’ Pension and Annuity Fund and supports the cost of post-retirement medical benefits for retired certified staff. Social Security Tax – The State reimburses school districts for the employer’s share of the Social Security tax paid for certified staff.
	Massachusetts	A “wage adjustment factor” provides additional increments in foundation budgets of as much as 13 percent for communities in geographic areas with higher-than-average wages (all industries). 173 districts accept non-resident pupils through the school choice program, which is also funded from quarterly tuition transfers. These pupils also count toward the sending districts’ foundation enrollment.
	Vermont	The weighted count is scaled back by a ratio with a numerator composed of the average daily membership averaged over the prior two years and the denominator composed of the weighted two year average. The ratio has been coming in at about 0.92. This means that all of the weighted categories, elementary @ 1.0, secondary @ 1.13, poverty @ 1.25, and English language learners @1.20 are reduced by multiplying by the ratio (about 0.92).
	Minnesota	At-risk students attending extended time programs before or after school or during the summer generate up to 0.2 additional ADM based on the number of hours enrolled in the extended time programs. Training and experience revenue is being phased out, and a new alternative teacher compensation program enacted in 2005 provides participating districts with up to \$260 per pupil. Equity revenue provides additional revenue to districts with relatively low voter approved operating referendum levies to reduce the gap between high- and low-spending districts. Transition revenue is a hold-harmless provision ensuring that districts will not receive less funding than they received under previous formulas.

Revenue and Expenditure Information

State	Kansas	The base state aid per pupil is set by the legislature and is the amount that establishes the spending authority of school districts. That amount is \$3,852 for 2014-15.
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Mandates Restricting Revenue or Expenditure Increases	New Hampshire	Some NH school districts have adopted a Local Tax Cap. See the enclosed link for a description: http://www.gencourt.state.nh.us/rsa/html/iii/32/32-5-c.htm
	New Jersey	New Jersey limits districts' general fund tax levy. For FY 2015, school districts were limited to a 2% increase in the pre-budget year adjusted tax levy, including weighted increases for enrollment. There are adjustments for increases in enrollment, health care costs, and certain pension contributions. Districts are permitted to "bank" the cap for future years if they do not use it (for up to three years).
	Massachusetts	Proposition 2-1/2 limits a municipality's property tax levy to a 2.5 percent overall increase in its levy "limit" plus growth in tax base; local referenda can raise the limits either permanently or temporarily.
	Vermont	Districts that have spending per pupil exceeding 123% of the prior year average are assessed an additional tax. Basically the homestead property tax rate increases in direct proportion to the rate of increase in per pupil spending. Above the 123% threshold the tax rate increases twice as fast
	Minnesota	State sets limits on property tax levies. Districts may levy beyond the limitation as permitted by referendum. Operating referendum levies are limited to \$1,524 per weighted pupil. Bonding limit is 15% of the total market value of property.
Property Assessment Ratios Used/Legal Standards For Property Assessment	Kansas	Residential property is assessed for tax purposes at 11.5% of full market value.
	New Hampshire	The state Department of Revenue Administration requires towns to conduct revaluations if equalization ratios exceed standards. The Assessment and Equalization Standards Board provides oversight.
	New Jersey	Taxable value is 100 percent of the true value as established by the county board of taxation.
	Massachusetts	Residential property is assessed at 100 percent of local market value.
	Vermont	All property is taxed at a percentage of its fair market value.
	Minnesota	County assessor determines the market value of property. Class rates are specified by law for various types of property (e.g., the class rate for residential homestead property) is 1% for the first \$500,000 of market value and 1.25% for value over \$500,000. The class rate for commercial and industrial property is 1.5% for the first \$150,000 of market value and 2% for value over \$150,000. Market values are multiplied by the appropriate class rates to determine a net tax capacity. Sales ratio studies are used to review the accuracy of market values. Adjusted net tax capacities, reflecting the results of the sales ratio study, are used in computing most of the school district levy limitations.
Measure of Local Ability To Support Schools	Kansas	Under the formula, all school districts levy 20 mills on the assessed value per pupil for the general fund and the state makes up the difference between the budget authority and the 20 mills.
	New Hampshire	The municipality's equalized valuation per pupil and median family incomes are used to calculate the percentage of the eligible construction or renovation costs to be paid by the State's School Building Aid program.
	New Jersey	A community's fiscal capacity is measured by a combination of equalized property valuation and aggregate income (as reported on the State's income tax returns).
	Massachusetts	Total equalized property valuation and total personal income of residents.
	Vermont	The state taxing system provides the same tax base per pupil in all districts within Vermont. All districts with the same per pupil spending have the same tax rate. All homestead property owners with the same market value living in districts with the same per pupil spending pay the same tax amount within the accuracy limits of the property value assessment system of the state.
	Minnesota	Property valuation -- two measures are used. Adjusted net tax capacity is used for most school levies; referendum market value is used for the operating referendum, transition and equity levies. Referendum market value is based on the full market value before applying the class rates, excludes agricultural land and seasonal recreational cabin property, and does not use the sales ratio calculations.

School District Budget and Tax Rate Procedures/ Sources of Local Revenue	Kansas	Supplemental General Fund (Local Option Budget or LOB) Districts can budget up to 30% of their general fund budget providing certain criteria are met (33% in 2014-15). Supplemental General State Aid for the LOB is based on funding that would be generated for the district at the 81.2% AVPP statewide and is equalized minus local taxes. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program - Attachment I, LOB. State Aid for Bond and Interest State aid is provided for bond issues based on the assessed valuation per pupil of the district. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program. State Aid for Capital Outlay Districts can levy up to 8 mills for capital outlay and the state aid rate for bonds (above) is multiplied by the dollars levied to determine the capital outlay state aid).
	New Hampshire	There are a small number of dependent school districts, and primarily independent school districts. For dependent districts, the city council approves the annual budget and any increases thereto. For independent districts, school budgets must be approved annually by the voters. Local revenues for schools are derived exclusively from local property taxes.
	New Jersey	All districts are fiscally independent. There are two types of districts. Type I districts have a school board that is appointed by the municipality and a Board of School Estimates that must approve the proposed budget annually. Type II districts have an elected school board and present the budget proposal to the voters in either an April or November election, as determined by individual School Boards. Type II districts are also permitted to raise revenue during four special elections in a given fiscal year.
	Massachusetts	All 328 operating school districts are fiscally dependent. Town meetings and city councils must approve school budgets. Local revenue is derived primarily from property tax, but also includes user fees and motor vehicle excise tax (state tax but revenues are kept locally).
	Vermont	Boards of directors for all school districts (273) adopt budgets as each determines is necessary. Each district then votes to adopt the board's budget. Voter adopted budgets are then converted to per pupil spending amounts using the weighted and scaled pupil count system which then translates to a tax rate for homestead property owners. All school taxes are now state taxes and there are no local tax dollars going toward education in Vermont.
	Minnesota	All 337 school districts are fiscally independent. Separate levy limitations are determined by the state for general education and community education based on various statutory formulas. School districts may levy additional amounts for general education and debt service based on local referendum elections. The property tax is the primary source of local revenues for schools.
State Support for Nonpublic Schools	Kansas	Drivers Education aid at \$90 per pupil.
	New Hampshire	As required by federal regulations.
	New Jersey	The State provides several categories of aid to students enrolled in nonpublic schools including the following: • Textbook aid; • Handicapped aid; 150 • Auxiliary services aid; • Auxiliary services/handicapped transportation aid; and • Nursing services aid. The State also provides aid-in-lieu of transportation for nonpublic transportation expenditures. In FY 2015 the amount was \$884 per pupil.
	Massachusetts	In some cases local districts provide special education services and busing to private school pupils.
	Vermont	Certain school districts (104) do not operate all grade levels and must pay tuition to other public or approved independent schools for students in those grades. To that extent there is state funding of independent (private) schools.
	Minnesota	School districts are required to provide "equal transportation" for nonpublic school pupils; state aid is provided for costs of transporting nonpublic school pupils. Taxpayers may deduct, for state income tax purposes, the amounts spent for tuition, secular textbooks, and transportation of dependents attending public or nonpublic schools, up to \$1,625 per dependent on grades K-6 and up to \$2,500 per dependent in grades in 7-12. Taxpayers with household incomes below \$33,500 may claim a credit for state income tax purposes for K-12 educational expenses, excluding school tuition. The credit equals 75% of qualifying expenses, not to exceed \$1,000 per qualifying child. The credit is phased out for families with income exceeding \$33,500, depending on the number of eligible children for whom the credit is claimed. School districts are required to provide secular textbooks, individualized instructional materials, and standardized tests to nonpublic school pupils, to offer these pupils health services, and to offer nonpublic secondary pupils guidance and counseling services. The state reimburses school districts for their costs up to formulas limits based on the

		statewide average cost per pupil. School districts may provide shared time programs for nonpublic school pupils, and must make shared time special education programs available to handicapped nonpublic school students. The state pays shared time aid for these programs of \$5,124 times the number of FTE weighted ADM served.
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