

# State Comparisons: Higher Impact 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
<b>Kansas</b>	<b>89</b>	<b>5</b>	<b>85.7</b>	<b>13</b>	<b>76.6</b>	<b>13</b>	<b>75</b>	<b>5</b>	<b>77.8</b>	<b>3</b>	<b>86.03</b>	<b>28</b>
Texas	82	22	88	3	85.2	2	71.3	9	77.8	3	82.19	45
Kentucky	82	22	86.1	12	85.4	1	64	20	52	40	86.66	23
Arkansas	78	34	84.9	19	80.3	7	81	2	80.4	1	84.50	34
Maryland	84	16	85	17	75.8	17	57	35	60	30	87.95	12

## 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	Rank	Mean Score	% of Graduates Tested	Rank
	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Rank	Value	Value	Rank	Value	Value	Rank
<b>Kansas</b>	<b>79.5</b>	<b>13</b>	<b>68.3</b>	<b>12</b>	<b>89.9</b>	<b>6</b>	<b>40.4</b>	<b>15</b>	<b>25.3</b>	<b>13</b>	<b>54.8</b>	<b>13</b>	<b>31</b>	<b>75</b>	<b>11</b>	<b>1,753.00</b>	<b>5</b>	<b>17</b>
Texas	75.6	31	67.1	15	88.1	17	34.6	34	22.5	27	52.4	21	26	40	45	1432	62	47
Kentucky	76.4	28	65.9	19	87.3	25	36.4	28	22.9	23	50.3	26	19	100	27	1746	5	18
Arkansas	72.7	37	63.7	31	85.5	37	32.2	39	21.6	33	47.4	36	21	93	26	1698	4	36
Maryland	78.8	18	65.5	23	87.8	19	42.7	8	22.9	21	56.2	7	37	22	31	1468	79	20

# 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
<b>Kansas</b>	<b>11,596.00</b>	<b>27</b>	<b>9,828.00</b>	<b>27</b>	<b>6,072.00</b>	<b>26</b>	<b>12,855.72</b>	<b>25</b>	<b>10,843.21</b>	<b>25</b>	<b>6,718.84</b>	<b>24</b>
Texas	10,191.00	39	8,299.00	44	4,947.00	43	10,655.22	39	8,560.27	42	5,112.63	43
Kentucky	10,533.00	36	9,316.00	34	5,348.00	35	11,877.18	30	10,575.65	29	6,107.17	31
Arkansas	10,573.00	35	9,394.00	33	5,319.00	36	12,363.24	27	10,742.72	26	6,107.21	30
Maryland	16,072.00	10	13,829.00	11	8,499.00	11	14,467.90	14	12,227.08	18	7,514.43	15

# 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
<b>Kansas</b>	<b>1,203.80</b>	<b>41</b>	<b>354.32</b>	<b>40</b>	<b>6.80</b>	<b>39</b>
Texas	4,255.48	14	574.93	11	7.68	21
Kentucky	3,585.33	17	432.99	30	7.29	29
Arkansas	1,769.65	36	436.02	29	6.64	42
Maryland	15,815.93	2	588.60	7	7.52	24

## 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
<b>Kansas</b>	<b>19</b>	<b>31</b>	<b>50</b>	<b>23</b>	<b>13.78</b>	<b>21</b>	<b>8.45</b>	<b>10</b>	<b>32.62</b>	<b>30</b>
Texas	26	12	60	8	8.66	50	14.91	4	69.45	4
Kentucky	27	9	55	14	14.24	16	2.48	42	18.85	45
Arkansas	29	3	61	5	13.31	26	6.87	17	35.65	26
Maryland	14	49	43	33	12.03	39	6.04	22	57.52	8

## 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
<b>Kansas</b>	<b>51,485.00</b>	<b>29</b>	<b>35.17</b>	<b>40</b>	<b>90.09</b>	<b>17</b>	<b>30.17</b>	<b>17</b>	<b>10.91</b>	<b>19</b>
Texas	53,027.00	25	99.10	25	81.52	49	26.95	30	9.07	34
Kentucky	42,158.00	43	108.76	22	83.53	46	21.55	47	8.62	40
Arkansas	39,919.00	49	55.65	34	85.11	39	21.23	48	7.33	49
Maryland	65,262.00	4	567.08	5	89.19	23	36.95	4	16.79	2

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

	Funding Sources (2014)		
	Federal	State	Local
<b>Kansas</b>	<b>8.1</b>	<b>54.8</b>	<b>37.0</b>
Texas	9.7	40.8	49.5
Kentucky	11.7	54.4	33.9
Arkansas	11.4	51.6	37.0
Maryland	7.1	44.5	48.3

## School Funding Fairness Measures

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

### Funding Fairness

	<b>Per Pupil Funding Level:</b> 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.		<b>Funding Distribution:</b> 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.		<b>Effort:</b> 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).						<b>Coverage:</b> 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	
								Value	Rank	Value	Rank		Value	Rank
<b>Kansas</b>	<b>\$10,561</b>	<b>23</b>	<b>96%</b>	<b>28</b>	<b>\$44,952</b>	<b>0.037</b>	<b>15</b>	<b>-7.6%</b>	<b>25</b>	<b>2.9%</b>	<b>7</b>	<b>88%</b>	<b>146%</b>	<b>15</b>
Texas	\$8,487	39	95%	35	\$51,367	0.030	34	-10.8%	36	-5.9%	43	92%	196%	19
Kentucky	\$9,130	34	105%	16	\$38,358	0.035	23	-6.6%	22	1.3%	11	88%	180%	40
Arkansas	\$9,419	32	96%	29	\$38,336	0.038	14	-0.9%	5	0.6%	14	91%	184%	25
Maryland	\$13,367	11	92%	37	\$54,751	0.038	11	-7.5%	24	2.6%	8	85%	164%	46

## Resource Allocation Indicators

	<b>Early Childhood Education:</b> Enrollment rates in early childhood education programs by income level.				<b>Wage Competitiveness:</b> 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.			<b>Pupil-to-Teacher Ratios:</b> 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.		
	<b>% Low Income Enrolled</b>	<b>% Non-Low Income Enrolled</b>	<b>Enrollment Ratio by Income</b>		<b>Wage Ratio at 25</b>	<b>Wage Ratio at 45</b>		<b>Pupil Teacher Ratio at 10% Poverty</b>	<b>PTR Fairness</b>	
	<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>
<b>Kansas</b>	<b>40%</b>	<b>50%</b>	<b>80%</b>	<b>14</b>	<b>80%</b>	<b>68%</b>	<b>31</b>	<b>14.0</b>	<b>100%</b>	<b>35</b>
<b>Texas</b>	36%	52%	70%	29	75%	66%	42	15.4	99%	37
<b>Kentucky</b>	40%	54%	76%	19	79%	67%	34	16.8	104%	25
<b>Arkansas</b>	43%	49%	89%	8	85%	71%	19	15.8	112%	9
<b>Maryland</b>	28%	55%	51%	49	82%	73%	21	14.5	100%	32

# 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
<b>Kansas</b>	<b>15</b>	<b>12</b>	<b>46,000</b>	<b>56</b>	<b>26</b>	<b>62</b>	<b>13</b>	<b>60</b>	<b>10</b>	<b>11</b>	<b>5</b>
Texas	41	33	475,000	60	35	72	41	62	15	18	22
Kentucky	34	30	67,000	58	29	64	24	70	38	18	22
Arkansas	44	39	44,000	55	22	68	35	72	41	22	34
Maryland	11	8	79,000	52	12	55	2	63	20	16	16

## 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
<b>Kansas</b>	<b>15</b>	<b>9</b>	<b>132,000</b>	<b>19</b>	<b>20</b>	<b>175,000</b>	<b>24</b>	<b>6</b>	<b>191,000</b>	<b>27</b>	<b>9</b>	<b>10,000</b>	<b>6</b>	<b>11</b>
Texas	41	31	1,741,000	25	38	2,073,000	29	17	2,268,000	32	23	133,000	9	36
Kentucky	34	32	251,000	25	38	346,000	34	38	277,000	27	9	20,000	8	29
Arkansas	44	44	202,000	29	48	245,000	34	38	211,000	30	15	17,000	10	40
Maryland	11	12	180,000	14	6	348,000	26	10	478,000	35	34	22,000	7	19

## 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
<b>Kansas</b>	<b>15</b>	<b>13</b>	<b>2,721</b>	<b>7</b>	<b>15</b>	<b>44,000</b>	<b>6</b>	<b>20</b>	<b>216</b>	<b>28</b>	<b>33</b>	<b>12,000</b>	<b>5</b>	<b>1</b>
<b>Texas</b>	41	43	32,159	8	32	888,000	13	49	1,878	25	22	134,000	6	17
<b>Kentucky</b>	34	24	4,845	9	39	60,000	6	20	270	25	22	17,000	5	1
<b>Arkansas</b>	44	34	3,312	9	40	39,000	6	20	249	33	42	13,000	6	17
<b>Maryland</b>	11	11	6,088	9	35	59,000	4	4	320	22	12	24,000	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
<b>Kansas</b>	<b>15</b>	<b>24</b>	<b>207,000</b>	<b>30</b>	<b>6</b>	<b>85,000</b>	<b>12</b>	<b>24</b>	<b>64,000</b>	<b>9</b>	<b>21</b>	<b>2,869</b>	<b>30</b>	<b>32</b>
<b>Texas</b>	41	47	2,383,000	36	29	1,520,000	22	49	1,332,000	19	46	37,525	41	46
<b>Kentucky</b>	34	38	337,000	36	29	119,000	12	24	165,000	16	38	5,410	39	43
<b>Arkansas</b>	44	45	253,000	38	39	102,000	14	37	123,000	17	41	4,155	44	50
<b>Maryland</b>	11	17	467,000	36	29	132,000	10	16	52,000	4	5	3,690	19	10

# School Finance Formula Information

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

## District-Based Components

Density/ Sparsity of Small Schools	<b>Kansas</b>	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.
	<b>Texas</b>	The basic allotment is increased by a percentage proportional to the difference between a district's average daily attendance (ADA) and an ADA of 1,600 students. The percentage of increase is greater for districts having over 300 square miles. Districts with an ADA below 130 students use a minimum ADA based on actual ADA, grades taught, and distance to the nearest school. The state also provides a mid-sized school district adjustment that applies to school districts with an ADA between 1,600 students and 5,000 students. Since 2009–2010, this adjustment applies to districts that are subject to the recapture of local tax revenue as well as those that are not.
	<b>Kentucky</b>	N/A
	<b>Arkansas</b>	6-20-601 Qualifications for receiving isolated funding: (a) As used in this section, "isolated school district" means a school district that meets any 4 of the following 5 criteria: (1) There is a 13 distance of 12 miles or more by hard-surfaced highway from the high school of the district to the nearest adjacent high school in an adjoining district; (2) The density ratio of transported students is less than 3 students per square mile of area; (3) The total area of the district is 95 sq. mi. or greater; (4) Less than 50% of bus route miles is on hard-surfaced roads; and (5) There are geographic barriers such as lakes, rivers, and mountain ranges which would impede travel to schools that otherwise would be appropriate for consolidation, cooperative programs, and shared services. (b) An isolated school district shall be eligible to receive isolated funding under this section if: (1) The district's budget is prepared by the school district with Department of Education approval; (2) The school district has a prior-year three-quarter ADM of less than 350; and (3) The school district and each school within the school district meets the minimum standards for accreditation of public schools prescribed by law and regulation. (c) Any school district designated as an isolated school district for the 1996-1997 fiscal year that used geographic barriers as one (1) of the 4 criteria necessary to receive isolated funding shall be allowed to continue to use geographic barriers as a criterion for future allocations of isolated funding. (2) There are 2 categories of isolated funding: (A) Category I isolated funding shall be provided to all school districts that qualify under this section and shall be calculated as 350 minus the prior-year three-quarter ADM divided by 850 multiplied by the prior-year threequarter ADM and multiplied by the per-student foundation funding amount under § 6-20- 2305(a)(2); and (B) Category II isolated funding shall be additionally provided to those school districts that qualify under this section and have a prior-year three-quarter ADM density ratio of less than 1.2 students per square mile and shall be calculated at 50% of Category I funding. 6-20-603 Continued support of isolated school districts: (a) Upon the effective date of consolidation, annexation, or reorganization, the districts listed in statute... shall become isolated school areas for the sole purpose of receiving isolated funding and shall have a per student isolated funding amount as provided in legislation. (b) Each school year, state financial aid in the form of isolated funding shall be provided to school districts containing an isolated school area in an amount equal to the prior-year three-quarter ADM of the isolated school area multiplied by the per student isolated funding amount for the isolated school areas as set forth under column "C" of subsection (a) of this section. (c) A school district may not receive isolated funding under this section for an isolated school area if the prior year three-quarter ADM of the isolated school area exceeds 350. (d) A school district receiving isolated funding for an isolated school area shall expend the funds solely for the operation, maintenance, and support of the isolated school area. (e) Except as provided under subdivision (e)(2) of this section, a school district that qualifies under § 6-20-601 to receive



		<p>additional state aid because its prior-year three-quarter ADM is less than 350 is not eligible to receive funding under this section. A school district may elect to receive funding under this section in lieu of funding under § 6-20-601 if the school district qualifies for funding under § 6-20-601 and for funding under this section. (i)(1)(A) If all of an isolated school are in a school district is closed, the school district shall receive funding based on the prior year three-quarter ADM of the isolated school area. (B) If part of an isolated school area in a school district is closed, the school district funding is based on the prior-year three quarter ADM of the part of the isolated school area that remains open. (C) Funding received by a school district under this subsection is restricted for use at the closed isolated school area or for transporting students of the closed isolated school area to another school in the district. (2) If a closed isolated school area is subsequently used by the school district for an alternative learning environment program or other regular classroom teaching, the school district using the now 14 closed isolated school area may submit prior-year three-quarter average daily membership to the state to request funding under this section. 6-20-604 Additional funding: (b) A school district shall receive special needs funding if the school district meets the requirements of subsections (c), (d) or (e) of this section, and if: (1) The school district was consolidated or annexed or received an annexed school under § 6-13-1601 et seq.; (2) The local board of directors by majority vote determines that the isolated school is so isolated that to combine its operation to 1 district campus would be impractical or unwise; and (3) The isolated school or district: (A) Filed an affidavit of isolated school status with the state board during the consolidation or annexation process and the facts of the affidavit are verified by the state board or its designee, to meet the requirements of § 6-20-601; (B) Filed an affidavit of isolated school status with the state board after the consolidation or annexation process or August 12, 2005, and the facts of the affidavit are verified by the state board or its designee to meet the requirements of § 6-20-601; or (C) Filed an affidavit of isolated school status with the state board after the consolidation or annexation process or August 12, 2005, and the facts of the affidavit are verified by the state board or its designee to meet the requirements of § 6-20-601 but for the ADM requirements 350 students or fewer. (f) A school district shall receive an amount equal to 5% of the foundation funding received by the school district under § 6-20-2305(a)(2) based on the three-quarter ADM of the school district if the school district has a: (1) Three-quarter ADM of less than 500 students; and (2) Density ratio of 2 students or less per square mile. (g) A school district eligible for special needs funding under this section shall continue to be eligible to receive isolated school funding provided under § 6-20-603 but shall only receive funding under one (1) of the categories established under subsections (c)-(f) of this section. (h) (1) This section is contingent on the appropriation and availability of funding for its purposes. (2) (A) Undistributed funds under this section and § 6-20-603 allocated to a school district that is no longer eligible to receive the funding shall be distributed on an equal basis per school district to each remaining school district that is eligible to receive funds under subsections (c)-(e) of this section. (B) Funds distributed under subdivision (h)(2)(A) of this section shall be used by the school district only for transportation costs of the isolated schools in the school district.</p>
	<b>Maryland</b>	Although the State does not specifically provide funding for Density/Sparsity of Small Schools, see the State program noted below under the section “Declining Enrollment or Growth” that is limited to relatively small school systems.
<b>Grade Level Differences</b>	<b>Kansas</b>	N/A
	<b>Texas</b>	No weights exist for grade-level differences. A high school allotment that was first implemented during the 2006–2007 school year provides districts with \$275 per ADA in grades 9–12.
	<b>Kentucky</b>	702 KAR 3:246 - the Council Allocation Formula and KRS 157.360 on Maximum Class Size Grade One Unit For Primary (K-3) 24 pupils Grade 4 28 pupils Grade 5-6 29 pupils 7-12 31 pupils (31 pupils and no more than 150 pupil hours per teacher = 25:1)
	<b>Arkansas</b>	N/A
	<b>Maryland</b>	N/A
<b>Declining Enrollment or Growth</b>	<b>Kansas</b>	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.
	<b>Texas</b>	There are provisions for districts with declining enrollment. If enrollment declines during a current school year because of the closing of or reduction of personnel at a military base, the district is funded based on the actual ADA of the preceding school year. If the decline in enrollment is not related to the closing of or reduction of personnel at a military base, the district may be funded at up to

		98% of the ADA of the preceding school year. This provision is subject to a requirement that calls for funds available for this purpose be used to fund all districts based on the same percentage of the prior year ADA. Funds have not been available for this provision since the 2010–2011 school year.
	<b>Kentucky</b>	SEEK is funded on the previous year EOY AADA plus the difference (positive only) between the prior year 2nd month growth factor report and the current year 2nd month growth factor report.
	<b>Arkansas</b>	Declining Enrollment - Arkansas Code § 6-20-2305(a)(3)(A) A school district that has experienced a decline in ADM over the two immediately preceding years shall receive: (i) Declining enrollment funding equal to the difference between the average of the two (2) immediately preceding years' ADMs and the ADM for the previous school year multiplied by \$6,521; or (ii) Special needs isolated funding under § 6-20-604. Student Growth - Arkansas Code § 6-20-2305(c)(2)(A), is calculated as the sum of the following amounts: One quarter of the per student foundation funding for the school district multiplied by the increase, if any, of each of the following: (a) The school district's quarterly ADM for the first quarter of the current school year over three-quarter ADM of the previous school year; (b) The school district's quarterly ADM for the second quarter of the current year over the three-quarter ADM of the previous school year; (c) The school district's quarterly ADM for the third quarter of 15 the current school year over the three-quarter ADM of the previous school year; and (d) The school district's quarterly ADM for the fourth quarter of the current school year over the three quarter ADM of the previous school year.
	<b>Maryland</b>	September 30 enrollment is used in calculating the Foundation Program and special needs populations are used in calculating the state Low Income / At-Risk, Limited English Proficient, and Special Education programs. Beginning in FY 2015, school systems may be eligible for an additional grant if: their overall enrollment is less than 5,000; the enrollment is declining from the previous school year; and the State aid for the system is decreasing from the previous year by more than 1%.
<b>Capital Outlay and/or Debt Service</b>	<b>Kansas</b>	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.
	<b>Texas</b>	The state provides a bond guarantee program that backs school districts with the Permanent School Fund on the bond market. The program provides a AAA rating for approved school district and charter school bonds that results in favorable market conditions. Charter schools must be able to achieve an investment grade rating without the benefit of the guarantee to be eligible. The state also provides two tax rate equalization programs to assist districts with the repayment of long-term debt: • <b>The Instructional Facilities Allotment (IFA) program</b> was authorized in 1997. This program assists districts with repaying annual debt service on bond issues and lease purchase agreements that districts use to fund instructional facilities. Districts submit applications for this program after they receive authorization from voters to issue the long-term debt but before the debt's issuance. Districts that receive awards begin receiving state assistance during the first year after the debt is issued. The state assistance is provided through tax-rate equalization. The program effectively equalizes tax effort to the equivalent of \$350,000 per ADA per penny of tax effort. • <b>The Existing Debt Allotment (EDA) program</b> was authorized in 1999. This program assists districts with repaying debt service on bonds that the district has issued and paid on as of a date certain in statute. The Texas Legislature has rolled the eligibility date forward by two years during each session since 1999 and established a permanent rollforward provision in 2009. Currently, bonds that were issued and had at least one payment made on or before August 31, 2013, are eligible. This program also provides tax-rate equalization that provides the equivalent of \$350,000 per ADA per penny of tax effort. The primary difference between the IFA and the EDA programs is the timing of state assistance. With the IFA program, districts that receive IFA awards begin receiving state assistance as soon as the eligible debt is issued. With the EDA program, school districts typically issue the debt and make payments for up to two years before receiving state assistance, depending on the timing of the bond issuance. Also, the EDA program does not provide state assistance for lease-purchase agreements.
	<b>Kentucky</b>	The state provides \$100 per aggregate average daily attendance (AADA) in its biennial budget for school districts to use for priority projects approved on the district facility plan or for payment of debt service. These are restricted funds. School Facilities Construction

		Commission issues and pays principal and interest on bonds based on the funding allotted in the biennial budget for that purpose. The allocation of funds is paid on behalf of the districts based on the district's unmet need percentage relative to the total district unmet need of the state.
	<b>Arkansas</b>	6-20-2503 Bonded debt assistance: (b)(1) ... the state shall provide eligible school districts with financial assistance for the purpose of retiring outstanding bonded indebtedness in existence as of January 1, 2005. (2) The amount of financial assistance under this section is based on: (A) The total amount required to satisfy a school district's outstanding bonded indebtedness in existence as of January 1, 2005; (B) The annual amount due on a fiscal year basis from the school district in accordance with the principal and interest payment schedule in effect and on file with the Department of Education on January 1, 2005, for the outstanding bonded indebtedness identified under subdivision (b)(2)(A) of this section; and (C) The calculation in subdivision (b)(3)(A) or (b)(3)(B) of this section. (2)(A) In addition to the financial assistance provided under subsection (b) of this section, a school district shall receive in accordance with subdivision (e)(2)(B) of this section state financial assistance equal to all or a portion of the general facilities funding that the school district received or would have received under the Supplemental School District Funding Act of 2003, § 6-20-2401 et seq. [repealed], during Fiscal Year 2005. (B) The commission shall phase out state financial assistance under this subsection over a ten-year period by reducing the amount received by a school district under this subsection after Fiscal Year 2006 by 1/10 in each year of the ten-year period with the savings distributed through the Educational Facilities Partnership Fund Account in accordance with rules promulgated by the commission. The last year funding is disbursed in the ten-year phase out is FY15. (f)(1) If a school district elected to receive supplemental millage incentive funding under the Supplemental School District Funding Act of 2003, § 6-20-2401 et seq. [repealed], during Fiscal Year 2005, the commission shall compute the difference between the amount of supplemental millage incentive funding that a school district received in Fiscal Year 2005 and the amount of debt service funding supplement and general facilities funding that the school district would have received under the Supplemental School District Funding Act of 2003, § 6-20-2401 et seq. [repealed], in Fiscal Year 2005. (2)(A) In addition to the financial assistance provided under subsection (b) of this section, a school district that elected to receive supplemental millage incentive funding under §6-20-2401 et seq. [repealed], shall receive in accordance with subdivision (f)(2)(B) of this section state financial assistance equal to all or a portion of the amount of supplemental millage incentive funding that exceeded the amount that the school district would have received under debt service funding supplement and general facilities funding under § 6-20-2401 et seq. [repealed]. (B) The commission shall phase out the state financial assistance under this subsection over a ten-year period by reducing the amount received by a school district under this subsection after Fiscal Year 2006 by 1/10 in each year of the ten-year period with the savings distributed through the Educational Facilities Partnership Fund Account in accordance with rules promulgated by the commission. The last year funding is disbursed in the ten-year phase out is FY15.
	<b>Maryland</b>	School construction in the Capital Improvement Program (CIP) is a shared State/local cost. Some school construction costs in the CIP, as well as locally-funded projects are exclusively the responsibility of the local jurisdiction. They include such items as site acquisition; architectural and engineering fees; utility connections; regional or central administrative offices; permits; movable furniture and equipment; and small repair projects. The State funds its share of school construction primarily through the issuance of general obligation bonds. The State also provides an annual grant for the Aging Schools Program and issues bonds for the Qualified Zone Academy Bond program.
<b>Transportation</b>	<b>Kansas</b>	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.
	<b>Texas</b>	The transportation allotment is based on a linear-density formula, which is the average number of students traveling on regular bus routes each day divided by the approved route miles. Transportation funding is based on the cost to operate the regular transportation system and the linear density of that system. However, the allotment per mile cannot exceed the amounts set by appropriation, which have remained unchanged since 1984. Transportation for special education students is based on the cost per mile for the previous year, not to exceed the legislated maximum. In 2014–2015, the maximum is \$1.08 per mile. Transportation for career and technical education students is based on the actual number of miles traveled and the travel rate per mile for

		<p>extracurricular activities as determined by the school district board of trustees and approved by the agency. Private transportation, used for students in remote areas and determined on a case-by-case basis, is funded at the rate of \$0.25 per mile with a maximum annual amount of \$816 per student.</p>
<p><b>Kentucky</b></p>		<p>KRS 157.370 Allotment of transportation units.</p> <ol style="list-style-type: none"> <li>1. In determining the cost of transportation for each district, the chief state school officer shall determine the average cost per pupil per day of transporting pupils in districts having a similar density of transported pupils per square mile of area served by not less than nine different density groups.</li> <li>2. The annual cost of transportation shall include all current costs for each district plus annual depreciation of pupil transportation vehicles calculated in accordance with the administrative regulations of the Kentucky Board of Education for such districts that operate district-owned vehicles.</li> <li>3. The aggregate and average daily attendance of transported pupils shall include all public school pupils transported at public expense who live one mile or more from school. Children with disabilities may be included who live less than this distance from school. The aggregate and average daily attendance referred to in this subsection shall be the aggregate and average daily attendance of transported pupils the prior year adjusted for current year increases in accordance with Kentucky Board of Education administrative regulations.</li> <li>4. The square miles of area served by transportation shall be determined by subtracting from the total area in square miles of the district the area not served by transportation in accordance with administrative regulations of the Kentucky Board of Education. However, if one district authorizes another district to provide transportation services for a part of its area, this area shall be deducted from the area served by the authorizing district and added to the area served by the district actually providing the transportation.</li> <li>5. The density of transported pupils per square mile of area served for each district shall be determined by dividing the average daily attendance of transported pupils by the number of square miles of area served by transportation.</li> <li>6. The chief state school officer shall determine the average cost per pupil per day of transporting pupils in districts having a similar density by constructing a smoothed graph of cost for the density groups required by subsection (1). This graph shall be used to construct a scale showing the average costs of transportation for districts having a similar density of transported pupils. Costs shall be determined separately for county school districts and independent school districts. No independent school district will receive an average cost per pupil per day in excess of the minimum received by any county district or districts. These costs shall be the costs per pupil per day of transported pupils included in the public school fund and these costs shall be recalculated each biennium.</li> <li>7. The scale of transportation costs included in the fund to support education excellence in Kentucky for county and independent districts is determined in accordance with the provisions of KRS 157.310 to 157.440 for the biennium beginning July 1, 1990.</li> <li>8. The cost of transporting a district's pupils from the parent school to a state vocational-technical school or to a vocational educational center shall be calculated separately from the calculation required by subsections (1) through (7) of this section. The amount calculated shall be paid separately to each district from program funds budgeted for vocational pupil transportation, as a reimbursement based on the district's cost for providing this service. The amount of reimbursement shall be calculated in accordance with Kentucky Board of Education administrative regulations. In the event that the appropriation for vocational pupil transportation in the biennial budget is insufficient to meet the total calculated cost of this service for all districts, the amount paid to each district shall be ratably reduced. For the purpose of this subsection, the parent school shall be interpreted to mean that school in which the pupil is officially enrolled in a district's public common school system.</li> <li>9. The Kentucky Board of Education shall determine the type of pupil with a disability that qualifies for special type transportation to and from school. Those qualified pupils for which the district provides special type transportation shall have their aggregate days'</li> </ol>

		attendance multiplied by five (5.0) and added to that part of the district's aggregate days' attendance that is multiplied by the district's adjusted cost per pupil per day in determining the district's pupil transportation program cost for allotment purposes.
	<b>Arkansas</b>	Does not apply except for certain isolated school districts. Undistributed funds under § 6-20-604 and § 6-20-603 shall be distributed as transportation funding (h) on an equal basis per school district to each school district that receives funding under § 6-20-604 (c)-(e).
	<b>Maryland</b>	Disabled student transportation is funded at a per pupil amount per number transported. Regular base transportation grant equals its base grant in the prior year. It was increased by an inflation factor of 1% in FY-2015. An additional grant is issued to school systems experiencing increased enrollment. The Fiscal Year 2015 funding level is \$258 million for Transportation programs.
<b>Charter Schools</b>	<b>Kansas</b>	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.
	<b>Texas</b>	Charter schools receive funding based on the state average ISD adjusted allotment in Tier I and the state average tax effort in Tier II, but no local share is deducted since they do not have a property tax base. Like traditional ISDs, charter schools receive additional weighted funding based on individual student characteristics such as participation in special education or participation in bilingual education.
	<b>Kentucky</b>	Kentucky has no charter schools.
	<b>Arkansas</b>	6-23-501. Funding for open-enrollment public charter schools. (a) (1) An open-enrollment public charter school shall receive funds equal to the amount that a public school would receive under § 6-20-2305(a) and (b) as well as any other funding that a public charter school is entitled to receive under law or under rules promulgated by the State Board of Education. (2) (A) For the first year of operation and for the first year the open-enrollment public charter school adds a new grade, the foundation funding and enhanced educational funding for an openenrollment public charter school is determined as follows: (i) The initial funding estimate shall be based on enrollment as of July 1 of the current school year; (ii) In December, funding will be adjusted based upon the first quarter average daily membership; and (iii) A final adjustment will be made after the current three-quarter average daily membership is established. (B) For the second year and each school year thereafter, the previous year's average daily membership will be used to calculate foundation funding and any enhanced educational funding amounts. (3) National school lunch state categorical funding under § 6-20-2305(b)(4) shall be provided to an open-enrollment public charter school as follows: (A) For the first year of operation and in any year when a grade is added, free or reduced-price meal eligibility data as reported by October 1 of the current school year will be used to calculate the national school lunch state categorical funding under the state board rules governing special needs funding; and (B) For the second year and each school year of operation thereafter, the previous year's October 1 national school lunch student count as specified in state board rules governing special needs funding will be used to calculate national school lunch state categorical funding for the open-enrollment public charter school. (4) Professional development funding under § 6-20-2305(b)(5) shall be provided to an openenrollment public charter school for the first year of operation and in any year in which a grade is added as follows: (A) (i) In the first year of operation the open-enrollment public charter school shall receive professional development funding based upon the initial projected enrollment student count as of July 1 of the current school year multiplied by the per-student professional development funding amount under § 6-20-2305(b)(5) for that school year. (ii) For the second year and each school year thereafter, professional development funding will be based upon the previous year's average daily membership multiplied by the per-student professional development funding amount for that school year. (5) The Department of Education shall distribute other categorical funding under § 6-20- 2305(a) and (b) for which an open-enrollment public charter school is eligible as provided by state law and rules promulgated by the state board.
	<b>Maryland</b>	N/A
<b>Other</b>	<b>Kansas</b>	N/A
	<b>Texas</b>	N/A
	<b>Kentucky</b>	N/A

	<b>Arkansas</b>	N/A
	<b>Maryland</b>	Beginning in FY 2014, the State provides a Net Taxable Income (NTI) grant to eligible school systems. Normally, for all wealth-equalized formulas, the annual wealth calculation uses the NTI amounts filed on or before September 1. Under the NTI grant program, a school system receives an additional grant if the formulas would generate a higher amount of State aid by using NTI amounts filed on or before November 1. This program is being phased-in through FY 2018. For FY 2015, the NTI grant amounts to \$27 million at the 40% phase-in level.

## Student-Based Components

<b>Special Education</b>	<b>Kansas</b>	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.
	<b>Texas</b>	For the portion of the day that students are served in approved programs, the adjusted allotment is multiplied by a weight varying from 1.7 to 5.0 depending on the instructional arrangement used. Additional funding equal to the adjusted basic allotment multiplied by 1.1 is also provided for students served in a mainstream instructional arrangement. A special education student who resides in a care and treatment facility and who receives his or her instruction on a local schooldistrict campus in a district other than the district in which the student's parent or guardian resides is eligible for a funding weight of 4.0 if the student does not reside in a state-supported living center. If a similarly situated special education student resides in a state-supported living center, the student is eligible for a funding weight of 2.8. Category Weight Homebound 5.0 Hospital class 3.0 Speech therapy 5.0 Resource room 3.0 Self-contained, mild and moderate, regular campus 3.0 Self-contained, severe, regular campus 3.0 Off home campus 2.7 Non-public day school 1.7 Vocational adjustment class 2.3 (Above categories based on FTEs) Mainstream students (Based on ADA) 1.1
	<b>Kentucky</b>	Special Education is funded through an Exceptional Child Add-on to Kentucky's base funding mechanism. The base funding formula is determined based on the district's average daily attendance multiplied by a guaranteed amount per child established by the Kentucky General Assembly in the State's biennial budget. The Exceptional Child Add-on also uses this guaranteed amount per child. Kentucky's formula assigns one of three weights to each of the disability categories. Students with a Speech Language disability only have a weight of 0.24; disability categories of Orthopedically Impaired, Other Health Impaired, Specific Learning Disability, Developmentally Delayed and Mild Mental Disability have a weight of 1.17; and disability categories of Hearing Impaired, Visually Impaired, Emotional Behavior Disability, Deaf Blind, Multiple Disabilities, Autism, Traumatic Brain Injury and Functional Mental 90 Disability have a weight of 2.35. The total count of students for each of these weight categories are summed and that categories total of children ages 5 through 20 is multiplied by its weight as noted above. The product of each categories assigned weight multiplied by its child count is then multiplied by the guaranteed base amount in the biennial budget. When these three products are combined that is the amount of the district's Exceptional Child Add-on funds.
	<b>Arkansas</b>	In 2004, the Arkansas General Assembly reformulated public school funding at the direction of the Arkansas Supreme Court to devise a funding system to assure school "adequacy". Although Arkansas Special Education funding based on weighted averages had been abolished in the mid- 1990s, this approach was actually reconsidered during the discussions of school funding adequacy for special populations, including students with disabilities, English language learners, students in Alternative Learning Environments, and high poverty students. Ultimately, the funding adequacy needs of these special populations were addressed through categorical funding systems providing state aid in addition to that provided through the basic Foundation Formula. For Special Education, the General Assembly increased the funding levels of existing state line item appropriations to reimburse districts for specific types of excess costs associated with providing services. These include annual targeted Catastrophic Occurrences aid for individual high cost/high need students, reimbursement for residentially placed students, and reimbursement for students with disabilities receiving extended school year services.

	<b>Maryland</b>	A funding level per special education student is calculated by taking 74% of the per pupil amount established in the Foundation Program. The program is equalized on the basis of local wealth. The Fiscal Year 2015 funding level is \$272 million. Additionally, under the Nonpublic Placements Program, the State shares in the cost of placing students with disabilities in nonpublic special education schools when no appropriate program is available for them in the public schools. For students placed through this program, the State pays 70% of the costs in excess of the base local share (which equals approximately 300% of the basic cost per pupil for the school system).
<b>Low Income / Comp Ed / At-Risk</b>	<b>Kansas</b>	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.
	<b>Texas</b>	Funding is provided for 20% of the adjusted allotment per pupil eligible to receive free or reduced-price lunches under the National School Lunch Program (NSLP). A funding weight of 2.41 is applied to each full-time equivalent student who is pregnant and is receiving low-income and at-risk services. School districts and charter schools that do not participate in the NSLP may participate in an alternative reporting program to deliver low-income and at-risk funding for income-eligible students. Pupil Weights for Low-Income and At-Risk Students Definition of Category Weight Pupils who qualify and participate in a free and reduced-price lunch program (per ADA) 0.20 Pupils who are pregnant (per FTE) 2.41
	<b>Kentucky</b>	Funding for the at-risk student population is based on the average daily membership of students in the district who are approved for free meals under the National School Lunch Program. The average daily membership is multiplied by 15% of the base funding amount.
	<b>Arkansas</b>	6-20-2305 School funding: (2)(A) (ii) (ii) For the 2014-2015 school year and each school year thereafter, alternative learning environment funding shall be four thousand three hundred eighty three dollars (\$4,383) multiplied by the number of identified alternative learning environment students enrolled during the previous school year. 6-20-2305 School funding: (4)(A) National school lunch state categorical funding for each identified national school lunch student shall be as follows: (i) For a school district in which ninety percent (90%) or greater of the previous school year's enrolled students are national school lunch students, the amount of per-student national school lunch state categorical funding is one thousand five hundred forty-nine dollars (\$1,549); (ii) For school districts in which at least seventy percent (70%) but less than ninety percent (90%) of the previous school year's enrolled students are national school lunch students, the amount of per-student national school lunch state categorical funding is one thousand thirty-three dollars (\$1,033); and (iii) For school districts in which less than seventy percent (70%) of the previous school year's enrolled students are national school lunch students, the amount of per-student national school lunch state categorical funding is five hundred seventeen dollars (\$517).
	<b>Maryland</b>	A Compensatory Education grant is provided annually based upon the number of students in the local school system eligible for free and reduced price meals. The grant is calculated by taking 97% of the per pupil amount established in the Foundation Program. The program is equalized on the basis of local wealth. The Fiscal Year 2015 funding level is approximately \$1.25 billion.
<b>English Language Learner/ Bilingual Education</b>	<b>Kansas</b>	State aid is weighted at 0.395 per eligible pupil, based on the full-time equivalency enrollment of bilingual students receiving services.
	<b>Texas</b>	State aid is 10% of the adjusted allotment per pupil enrolled in a bilingual or a special language program.
	<b>Kentucky</b>	Funding for students with limited English proficiency is based on the number of students with LEP receiving instruction. The prior year child count for LEP is multiplied by the weighting of 9.6% and multiplied by the base funding amount.
	<b>Arkansas</b>	6-20-2305 School funding: (B) For the 2014-2015 school year and each school year thereafter, funding for students who are identified as English-language learners shall be three hundred seventeen dollars (\$317) for each identified English-language learner. (C) Funding for English-language learners shall be distributed to school districts for students who have been identified as not proficient in the English language based upon a state-approved English proficiency assessment instrument.
	<b>Maryland</b>	A funding level per Limited English Proficient student is calculated by taking 99% of the per pupil amount established in the Foundation Program. The program is equalized on the basis of local wealth. The Fiscal Year 2015 funding level is \$198million.
<b>Gifted and</b>	<b>Kansas</b>	Paid under the special education reimbursement schedule.
	<b>Texas</b>	Gifted and talented students generate additional funding equivalent to 12% of the adjusted basic allotment. Eligibility for this funding

Talented Education		is limited to a maximum of 5% of students in ADA.
	<b>Kentucky</b>	Entitlement/Formula Driven/Flow Through Grant Award A. Criteria for Recipient Eligibility 704 KAR 3:285 Section 9 (4) requires districts to employ properly certified personnel to administer and teach in the program, submit an annual local district gifted education year-end report, submit a summative evaluation of the program and student progress and to comply with all sections of 704 KAR 3:285. Grant awards are based on funding units reflecting district population at the end of the year preceding the prior year. General purpose or intended use of funds Seventy-five (75) percent of a district's gifted education allocation is used to employ properly certified personnel for direct services to students who are identified as processing demonstrated or potential ability to perform at an exceptionally high level in general intellectual aptitude, specific academic aptitude, creative or divergent thinking, psychosocial or leadership skills, or in visual or performing arts. Additional uses of state funds for gifted education may include consultation services, counseling services, differentiated study experiences, professional development focused on the needs and services for gifted and talented students, instructional resources to assist teachers in differentiating services, or other appropriate resource services as specified in 704 KAR 3:285, Programs for the Gifted and Talented. C. Application Process Submission of a local district's Comprehensive Improvement Plan with approved budget and a local district year-end report (Infinite Campus), summative evaluation and year-end MUNIS expenditure report are considered application for continued funding. D. Recipient Reporting Requirements Each local district must submit an end-of-year summative evaluation report, quarterly MUNIS expenditure reports and update student data in Infinite Campus.
	<b>Arkansas</b>	6-20-2208: (c) (6) Expend state and local revenues on gifted and talented programs: (A) In an amount equal to fifteen hundredths (0.15) of the foundation funding amount multiplied by five percent (5%) of the school district's average daily membership for the previous year; and (B) Only upon gifted and talented programs in accordance with rules promulgated by the state board.
	<b>Maryland</b>	No response.
Career and Technical Education	<b>Kansas</b>	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.
	<b>Texas</b>	Full-time equivalent students in designated CTE programs generate a funding weight of 1.35.
	<b>Kentucky</b>	Eligible recipients are local school districts having a career and technical education department in a public high school or a technical education center providing career and technical education in no less than five different occupational clusters to students in preparation for entering the workforce or postsecondary education. Funds are allocated based on full time equivalent (FTE) enrollment in technical skill and high cost technical skill programs.
	<b>Arkansas</b>	6-20-2305 School funding: (B) (i) Beginning with the 2007-2008 school year, secondary vocational area center funding shall be \$3,250 multiplied by the number of students enrolled in a secondary vocational area center during the previous school year.
	<b>Maryland</b>	No response.
Preschool Education	<b>Kansas</b>	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.
	<b>Texas</b>	Students that are three or four years old and that are educationally disadvantaged, are unable to speak and comprehend English, are homeless, are a child of an active-duty member of the armed forces or a person who was injured or killed while serving as an active member of the armed forces, or are in conservatorship of the Department of Family and Protective services are eligible for half-day funding under the Foundation School Program
	<b>Kentucky</b>	Kentucky's preschool education programs are available for all four-year-old children whose family income is no more than 150% of poverty; all three and four-year-old children with developmental delays and disabilities, regardless of income; and other four-year- old children as placements are available based on district decision.
	<b>Arkansas</b>	No response.
	<b>Maryland</b>	Beginning in FY 2015, the State contributes at least \$4.3 million annually toward the Prekindergarten Expansion program. Under the expansion, the State is partnering with local providers and schools systems across the State to expand high-quality full and half day pre-K. This funding is in addition to the \$10.6 million in State funding for the Transitional Education program and \$1.8 million in State



		support for Head Start.
Other	<b>Kansas</b>	N/A
	<b>Texas</b>	In 2006, the Texas Legislature passed a major property tax bill designed to drive down local property tax rates. In 2006–2007, school districts underwent the first round of tax rate compression designed to reduce local property taxes. State aid is provided to make up for the loss of local tax revenue. In 2006–2007, local tax rates were reduced by 11% from the 2005–2006 school year. In 2007–2008, local tax rates were further reduced to produce a one-third reduction from the 2005–2006 property tax rates. In the 2009 legislative session, the legislature attempted to simplify the school finance system. The tax rate used to determine the local share of Tier I was raised from \$0.86 to encompass the whole compressed tax rate (normally to around \$1.00), the basic allotment was increased substantially from \$3,218 to \$4,765, and the first level of enrichment was eliminated.
	<b>Kentucky</b>	N/A
	<b>Arkansas</b>	6-20-2305 (5) (A) (B) For the 2014-2015 school year and each school year thereafter, professional development funding shall be equal to an amount of up to thirty-two dollars and forty cents (\$32.40) multiplied by the school district's previous school year average daily membership. For fiscal year 2014-2015, each school district received \$26.67 multiplied by the school district's previous school year ADM. An additional \$3,500,000 of the statewide appropriation is expected to be spent for statewide professional development programs at the discretion of Commissioner of the ADE.
	<b>Maryland</b>	N/A

## Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases	<b>Kansas</b>	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.
	<b>Texas</b>	Provisions in the property tax code limit the ability of districts to increase property tax rates. These provisions became more restrictive with the passage of property tax relief in 2006. Beginning in 2007–2008, school districts were allowed to adopt tax rates to maintain their 2006–2007 revenue per student in WADA or a tax rate of \$1.00, whichever was less. Districts can add 210 \$0.04 to this base tax rate without triggering an election until they reach a tax rate of \$1.04. Districts that wish to tax above \$1.04 can conduct a tax ratification election in which voters are given the opportunity to accept or reject the higher tax rate. The maximum maintenance and operations tax rate for districts continues to be \$1.17.
	<b>Kentucky</b>	Revenue from property taxation may not exceed the revenue that the maximum rate would have produced the year before. Exceptions are new property and an allowable tax increase that does not produce revenues in excess of 4% of the prior year property tax revenues.
	<b>Arkansas</b>	N/A
	<b>Maryland</b>	By statute, counties must provide the local school systems with at least the same appropriation per pupil as they provided in the previous fiscal year. The State Board of Education may grant a county government experiencing fiscal problems a temporary or partial waiver of the maintenance of effort requirement. In addition, to calculate the highest prior year's local appropriation, nonrecurring costs may be excluded if they are documented and approved by the State Board. Beginning in FY 2015, a county may be required to increase the amount of appropriation per pupil, if its education effort (the ratio of appropriation to local wealth) is less than the five-year statewide average.
Property	<b>Kansas</b>	Residential property is assessed for tax purposes at 11.5% of full market value.
	<b>Texas</b>	Property is assessed at 100% of fair market value for the purposes of the school finance system, including the levying of local property taxes. Taxable values on residential homesteads cannot grow by more than 10% per year.

Assessment Ratios Used/Legal Standards For Property Assessment	Kentucky	Fair cash value is used.
	Arkansas	26-26-303 Percentage of value to be used in appraisal: (a) The appraisal and assessment shall be according to value as required by Arkansas Constitution, Article 16, Section 5. (b) The percentage of true and full market or actual value to be used in the appraisal and assessment shall be fixed and certified by the Arkansas Public Service Commission as provided by § 26-24-104. (c) Until and unless a budget system is adopted with provisions for eliminating excessive and illegal tax rates and expenditures, the commission shall not fix and certify a percentage of true and full market or actual value in excess of twenty percent (20%). 26-26-304(e)(1) Ratio of Assessed Value to Market Value in the Assessment Year that Reappraisal Values are Placed on the Assessment Ratio: (e)(1) In addition to the other provisions of this section, whenever the September 15 ratio for the classifications of market value real estate, business personal property, auto and other personal property, or agricultural and timber falls below 18% or above 22% of full fair market value, the county shall be deemed to have failed the ratio study and shall be subject to the corrective actions outlined in subsection (f) of this section.
	Maryland	For purposes of wealth-equalized programs, the assessed value of personal and real properties means the most recent estimate by the State Department of Assessments and Taxation before the annual State budget is submitted to the General Assembly of the assessed value for county and State purposes respectively, as of July 1 of the first completed fiscal year before the school year for which the calculation is made. The amount of the tax bill is determined by two factors: (1) the assessment; (2) the property tax rate. Assessments are based on the fair market value of the property and are issued by the Department of Assessments and Taxation, an agency of State government. Property tax rates are set by each unit of government - the State, counties, and cities.
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.
	Texas	The total taxable value of property for each school district is determined by the Office of the Comptroller of Public Accounts (CPA), Property Tax Assistance Division. The CPA determines the full value of property and makes adjustments for properties that are exempt from taxation, including reductions to the value of agricultural property and reductions to the value of residential property for mandated homestead exemptions.
	Kentucky	Property valuation per pupil. Local Sources The local board of education is described as the “tax-levying authority” in KRS 160.455. KRS 160.460 requires that all school taxes be levied by the board of education of each school district. As part of the Kentucky Education Reform Act of 1990, KRS 160.470 was amended to require the boards of education to levy a minimum equivalent tax rate of 30 cents per \$100 of assessed property valuation.
	Arkansas	Arkansas Code § 6-20-2305 (a)(1) (a) (1) (A) For each school year, each school district shall receive state foundation funding aid computed as the foundation funding amount under subdivision (a)(2) of this section (\$6,521 for FY 2014-15) less the sum of: (i) Ninety-eight percent (98%) of the uniform rate of tax multiplied by the property assessment of the school district; and (ii) An amount of miscellaneous funds of the school district calculated under § 6-20-2308. (The aggregate amount of miscellaneous funds a school district received in the calendar year immediately preceding the beginning of the current school fiscal year; multiplied by the ratio of the uniform rate of tax to the school district's total millage rate in effect as of January 1 of the calendar year in which the school district received the miscellaneous funds) (4) (A) (i) Except as provided in subdivisions (a)(4)(C) and (D) of this section, by the end of each school fiscal year, for a school district whose net revenues are less than the sum of ninetyeight percent (98%) of the uniform rate of tax multiplied by the property assessment of the school district, the Department of Education shall distribute to the school district the difference between: (a) The net revenues distributed to the school district as reported under § 26-80- 101(b)(4)(A)(ii) for the calendar year immediately preceding the current school year; and (b) The sum of ninety-eight percent (98%) of the uniform rate of tax multiplied by the property assessment of the school district. (ii) The Department of Education may distribute to the school district a lesser amount than required under subdivisions (a)(4)(A)(i)(a) and (b) of this section if after the lesser amount is distributed the school district will receive the foundation funding amount under § 6-20-2305(a). (B) For a school district whose net revenues are more than the sum of ninety-eight percent (98%) of the uniform rate of tax multiplied by the property assessment of the school district, the Department of Education, under the authority of § 6-20-2306, shall recoup from the school district an amount equal to the difference between: (i) The net revenues of the school district; and (ii) The sum of ninety-eight percent (98%) of the uniform rate of tax

		multiplied by the property assessment of the school district. (C) The Department of Education shall not distribute to a school district the funds under subdivision (a)(4)(A)(i) of this section if, regardless of the school district's tax collection rate, the school district's net revenues meet or exceed the foundation funding amount set forth in § 6-20- 2305(a).
	<b>Maryland</b>	The sum of the following: net taxable income, 100% of the assessed value of the operating real property of public utilities, 40 percent of the assessed valuation of all other real property; and 50 percent of assessed value of personal property.
<b>School District Budget and Tax Rate Procedures/ Sources of Local Revenue</b>	<b>Kansas</b>	<b>Supplemental General Fund (Local Option Budget or LOB)</b> 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. <b>State Aid for Bond and Interest</b> 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. <b>State Aid for Capital Outlay</b> 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).
	<b>Texas</b>	School districts in Texas are fiscally independent of the state. There are currently 1,021 districts with tax bases. There are an additional 196 active charter schools and 24 special districts that do not have property tax bases. School districts must publish notices and hold hearings regarding their adoptions of tax rates and budgets. The adoption of tax rates is dictated by provisions in the 2006 property tax relief bill, which are described above in the "State Mandates Restricting Revenue or Expenditure Increases" Section.
	<b>Kentucky</b>	Equivalent tax rate is defined as the rate that results when income collected during the prior year from all taxes levied by the school district is divided by the total assessed value of property and motor vehicles certified by the Revenue Cabinet. School districts can raise this money through any combination of property tax, motor vehicle tax, and three permissive taxes. Additionally, KRS 157.440 was amended to allow school districts to levy above the minimum 30 cents and qualify for additional state funds.
	<b>Arkansas</b>	6-20-2202 Budget and expenditure report: All 236 districts are fiscally independent. There is no legal limit to the number of mills that may be levied for school purposes. There is established a uniform rate of ad valorem property tax of 25 mills to be levied on the assessed value of all taxable real, personal, and utility property in the state to be used solely for the maintenance and operation of the schools (Const. Art. 14, Sec. 3, as amended by Const. Amend. 11, Const. Amend. 40, and Const. Amend. (b)(1)). To increase the tax rate for schools, a simple majority vote is required. There is a limit of one millage election per year for requests for tax increase, decrease, or no change to tax rate. The majority of local revenues derive from the property tax
	<b>Maryland</b>	All 24 school districts are fiscally dependent. Neither the constitution nor State statutes prescribe any upper limit for school levies. Local revenue for schools is derived from property and income taxes.
	<b>State Support for Nonpublic Schools</b>	<b>Kansas</b>
<b>Texas</b>		State support for nonpublic schools is limited to the provision of a special education funding weight for students who are served by nonpublic day schools.
<b>Kentucky</b>		N/A
<b>Arkansas</b>		N/A
<b>Maryland</b>		The Nonpublic Student Textbook program provides nonreligious textbooks and computer hardware and software on a loan basis to students attending nonpublic schools whose tuition does not exceed the state average per-pupil cost. Schools do not receive funds directly, but rather are allowed to purchase books and technology based on a per-pupil allocation. Vendors are paid directly by the Maryland State Department of Education. The per-pupil allocation is \$90 per-pupil at schools serving 20 percent or more students from low-income families; per-pupil allocations for students at the remaining schools are determined by the number of participating students. Additionally, the State provides funding under the Nonpublic Aging Schools program for renovations and security-related upgrades to existing nonpublic school buildings.