

State Comparisons: Peer 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
Oregon	78	34	68.7	49	60.4	48	49.1	41	37.2	45	87.05	18
Washington	79	30	76.4	40	65	40	50.6	40	54.6	36	84.49	30
Illinois	82	22	83.2	23	73	26	63.7	23	70.1	13	85.66	30
Michigan	77	39	77.0	36	63.9	44	65.4	18	53.6	38	86.84	20
Nebraska	93	1	88.5	2	80.9	4	60.0	29	71.0	11	89.23	6
Pennsylvania	88	7	85.5	15	76.5	15	67.0	16	75.0	8	87.58	16
Wisconsin	92	3	88.0	3	76.6	13	62.0	27	68.7	18	88.33	10

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
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
Oregon	74.7	33	64.6	27	87.7	20	36.2	30	22.8	26	53.2	16	30	36	39	1,544.00	48	33
Washington	79.6	11	67.6	13	89.3	10	42.9	7	26.4	9	56.3	6	41	22	20	1,519.00	63	21
Illinois	73.6	34	59.3	42	87.1	28	36.3	29	19	41	52.7	18	26	100	7	1,802.00	5	4
Michigan	72.1	39	59.0	43	85.3	38	32.7	38	18.6	43	47.0	39	22	100	21	1,784.00	4	10
Nebraska	78.1	20	65.0	26	88.5	14	38.5	22	22.9	22	50.9	24	29	86	8	1,745.00	4	19
Pennsylvania	79.6	12	66.5	18	89.6	9	42.1	10	24.3	15	55.7	9	38	19	30	1,481.00	71	25
Wisconsin	77.1	24	63.5	32	87.2	26	39.6	18	23.3	19	51.5	22	34	73	5	1,782.00	4	11

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
Oregon	10,677.00	34	9,543.00	31	5,517.00	32	10,854.37	38	9,605.63	35	5,566.47	38
Washington	11,562.00	29	9,672.00	28	5,625.00	29	11,006.21	36	9,338.64	39	5,440.76	39
Illinois	14,200.00	13	12,288.00	13	7,291.00	14	13,989.62	16	11,943.36	19	7,063.53	19
Michigan	12,584.00	19	10,948.00	23	6,433.00	22	13,170.53	24	11,499.28	21	6,760.34	23
Nebraska	12,514.00	20	11,579.00	17	7,646.00	13	13,614.72	19	12,513.70	15	8,290.65	9
Pennsylvania	16,644.00	8	13,864.00	9	8,557.00	10	16,296.82	7	13,515.64	9	8,242.12	10
Wisconsin	12,506.00	21	11,071.00	21	6,527.00	20	13,543.51	21	11,885.54	20	7,021.17	20

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
Oregon	2,289.26	27	428.44	32	9.12	9
Washington	3,371.95	18	440.56	28	10.24	6
Illinois	1,840.68	34	477.15	20	9.24	8
Michigan	1,813.98	35	431.78	31	8.24	13
Nebraska	809.94	46	276.42	44	6.59	44
Pennsylvania	2,037.69	30	544.49	14	6.85	37
Wisconsin	1,079.00	43	387.73	34	8.59	10

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
Oregon	23	22	54	16	13.99	20	11.31	7	34.66	27
Washington	19	31	45	31	12.43	38	7.85	13	39.75	23
Illinois	21	26	51	22	14.11	18	8.2	11	49.18	14
Michigan	25	15	48	27	13.08	31	3.72	34	30.82	31
Nebraska	18	34	44	32	15.01	11	5.83	25	29.83	32
Pennsylvania	20	28	42	36	16.75	5	2.69	40	29.37	33
Wisconsin	18	34	41	39	14.13	17	5.14	29	26.28	36

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
Oregon	56,307.00	16	40.49	38	90.14	16	30.16	18	11.53	12
Washington	60,106.00	12	102.33	23	90.60	14	31.83	11	11.24	16
Illinois	57,196.00	15	228.64	12	87.66	30	31.48	12	11.83	11
Michigan	48,801.00	34	169.12	18	89.57	22	26.30	34	10.12	25
Nebraska	53,774.00	24	24.15	43	90.75	12	29.72	20	9.46	30
Pennsylvania	53,952.00	22	281.92	9	88.94	24	28.08	25	10.94	18
Wisconsin	55,258.00	18	102.28	24	90.87	11	27.48	27	9.53	27

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
Oregon	8.5	50.5	41.0
Washington	8.7	59.3	32.0
Illinois	14.4	19.6	66.1
Michigan	13.6	67.7	18.7
Nebraska	7.4	36.8	55.8
Pennsylvania	5.6	40.1	54.3
Wisconsin	8.3	43.8	47.9

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	
					Value	Value		Value	Rank	Value	Rank	Value	Value	Rank
Kansas	\$10,561	23	96%	28	\$44,952	0.037	15	-7.6%	25	2.9%	7	88%	146%	15
Oregon	\$9,027	35	97%	27	\$52,758	0.026	46	-15.0%	41	0.5%	15	89%	157%	14
Washington	\$9,606	28	96%	32	\$53,814	0.028	40	-4.7%	14	-2.0%	31	89%	157%	21
Illinois	\$11,507	16	90%	39	\$51,697	0.038	12	7.1%	2	-0.4%	20	87%	163%	35
Michigan	\$9,810	25	98%	25	\$40,495	0.038	13	-18.5%	46	-4.3%	39	88%	149%	22
Nebraska	\$10,815	21	108%	13	\$51,386	0.032	31	-7.6%	26	-1.9%	29	86%	149%	34
Pennsylvania	\$13,700	8	91%	38	\$46,972	0.039	8	-5.6%	18	-0.5%	22	85%	149%	34
Wisconsin	\$11,417	17	106%	14	\$45,363	0.037	16	-8.4%	30	-7.5%	47	85%	125%	29

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
Oregon	33%	51%	64%	39	82%	73%	20	22.0	99%	38
Washington	30%	49%	62%	44	73%	67%	43	20.2	110%	13
Illinois	47%	58%	82%	12	83%	70%	24	16.2	93%	44
Michigan	41%	51%	81%	13	85%	74%	9	19.3	110%	11
Nebraska	48%	55%	88%	9	84%	75%	10	14.9	105%	20
Pennsylvania	37%	60%	62%	43	90%	77%	4	14.6	95%	43
Wisconsin	44%	49%	91%	7	85%	74%	11	15.7	90%	47

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
Oregon	29	35	58,000	60	35	67	33	66	29	22	34
Washington	19	20	110,000	60	35	60	10	58	6	21	30
Illinois	20	17	158,000	47	6	66	29	64	22	18	22
Michigan	33	37	127,000	54	18	69	37	70	38	23	39
Nebraska	10	11	29,000	55	22	63	18	64	22	7	1
Pennsylvania	17	7	157,000	53	15	60	10	58	6	12	7
Wisconsin	13	15	83,000	61	39	65	25	60	10	8	3

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
Oregon	29	35	182,000	22	27	283,000	33	34	332,000	39	43	17,000	8	29
Washington	19	27	295,000	19	20	489,000	31	25	578,000	36	38	26,000	7	19
Illinois	20	28	616,000	21	25	914,000	30	20	1,080,000	36	38	50,000	7	19
Michigan	33	33	524,000	24	35	751,000	33	34	713,000	32	23	44,000	8	29
Nebraska	10	3	81,000	18	16	100,000	22	3	119,000	26	6	4,000	3	1
Pennsylvania	17	19	516,000	19	20	822,000	30	20	866,000	32	23	44,000	6	11
Wisconsin	13	10	237,000	18	16	343,000	26	10	393,000	30	15	16,000	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
Oregon	29	19	2,841	6	2	50,000	6	20	197	22	12	19,000	6	17
Washington	19	8	5,547	6	4	95,000	6	20	345	21	9	31,000	6	17
Illinois	20	5	12,898	8	29	125,000	4	4	765	24	18	50,000	5	1
Michigan	33	23	9,331	8	29	90,000	4	4	592	25	22	47,000	6	17
Nebraska	10	26	1,682	6	4	25,000	5	13	129	26	27	10,000	6	17
Pennsylvania	17	21	11,219	8	23	147,000	5	13	680	23	16	55,000	6	17
Wisconsin	13	15	4,668	7	15	61,000	5	13	294	21	9	28,000	6	17

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
Oregon	29	21	253,000	31	14	111,000	13	30	62,000	7	15	2,594	22	16
Washington	19	18	461,000	30	6	202,000	13	30	99,000	6	12	4,386	21	13
Illinois	20	27	976,000	34	23	398,000	13	30	371,000	12	29	10,525	25	22
Michigan	33	29	767,000	36	29	215,000	10	16	393,000	17	41	7,872	24	19
Nebraska	10	20	131,000	30	6	55,000	12	24	37,000	8	18	1,552	25	22
Pennsylvania	17	25	901,000	35	25	279,000	10	16	313,000	11	28	8,657	21	13
Wisconsin	13	15	393,000	31	14	115,000	9	14	122,000	9	21	3,692	20	11

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.
	Oregon	Students in remote small elementary school receive additional weighting based on the number of grades, the average size of each grade and the distance from the next nearest elementary school. Small high schools receive the additional weighting based on the size of the high school. There is no distance factor. The weight is based on the size of each school, not the size of the district. A school qualifies as a small school if the school has been in the same location since 1995 and qualified as a small school in 1995 (elementary) or in 2009 (high school). Elementary schools also must be remote – more than 8 miles from the nearest school. If small high schools become larger than the allowable size as the result of a merger, the new, larger school receives the combined weight for four years following the merger.
	Washington	For remote and necessary elementary schools and small school districts with less than 100 pupils and high schools with less than 300 pupils, additional units are allocated depending on grade level and required pupil-staff ratio.
	Illinois	N/A
	Michigan	For districts with a pupil count of less than 1,550 and 4.5 or fewer pupils per square mile, Michigan uses a three-year-average pupil count in the calculation of their state school aid if it benefits the district. This softens the fiscal impact that declining enrollment has on these mostly rural districts. Also, Michigan has a small amount of categorical funding for small, geographically isolated districts. Several of these are island districts not accessible by a bridge.
	Nebraska	N/A
	Pennsylvania	N/A
	Wisconsin	The state's 2007-09 biennial budget enacted this categorical aid program. The statutory provision for this aid program is found in s. 115.436, Wis. Stats. Districts that have 725 or less members, whose membership is less than 10 members per square mile of district's geographic area and have at least 20 percent of its membership qualify for free or reduced-price lunch under the National School Lunch program will receive \$300 per pupil. The 2010-11 appropriation for Sparsity Aid is \$13.5 million.
Grade Level Differences	Kansas	N/A
	Oregon	Kindergarten General Education ADM is weighted at .50, elementary school districts ADM at .90 and union high school district ADM at 1.20. There are also varying small school weights.
	Washington	Additional instructional units are allocated through the basic education formula to serve students in grades K-3 who reside in high poverty areas. The portion of the staffing enhancement that is generated by students in grades K-1 is dependent upon school districts hiring additional teachers to serve those grades. The maximum possible K-1 staffing enhancement is 11.12 units per 1,000 student FTE, and the guaranteed enhancement for grades 2-3 is 2.15 per 1,000 student FTE.
	Illinois	No Grade Level weighting – eliminated with implementation of the new formula in FY 1999.
	Michigan	N/A
	Nebraska	N/A
	Pennsylvania	Grade level differences are used to calculate Weighted Average Daily Membership (WADM). Several components of various state

		subsidy calculations include WADM as an element. Grade Weight: Kindergarten (half-day) 0.5 Elementary 1.0 Secondary 1.36
	Wisconsin	N/A
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.
	Oregon	The equalization formula uses the larger of the current year's ADMw or prior year's ADMw. Extended ADMw is the term used for the higher amount of the two years.
	Washington	N/A
	Illinois	Greater of best three months Average Daily Attendance (ADA) from 2013-14 school year or the prior 3 years average of the best 3 months of ADAs (2011-12, 2012-13, 2013-14).
	Michigan	N/A
	Nebraska	There is a student growth adjustment which may provide additional resources to a school district that is growing. For school districts that have less than 900 formula students basic funding is based on total expenditures not on a per pupil cost basis and that does help school districts with declining enrollments.
	Pennsylvania	N/A
	Wisconsin	N/A
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.
	Oregon	One of the four components in the school equalization includes a limited grant program for classrooms. Please see the facilities grant program described above.
	Washington	Approved projects on percentage equalizing basis, with 50% aid in district with average assessed value per student; minimum 20%, maximum 100%; uniform space criteria is basis of need. Total debt limit is 5% of assessed property, 2.5% of this is for capital construction.
	Illinois	Funds are annually appropriated for capital construction projects. However, due to a lack of available revenues to support these appropriations, funds are regularly re-appropriated until such time as revenues become available.
	Michigan	Michigan does not allocate additional funding for capital outlay/debt service. Districts must pass a dedicated millage for these items or use their general funds.
	Nebraska	There are no limits on school districts.
	Pennsylvania	The state provides subsidies to school districts for the construction, renovation or purchase of school buildings on the basis of approved expenditures, which are based on the rated pupil capacity of the building as approved by the Department of Education. The limit for school district indebtedness is based on the level of the borrowing base, which is the average of a district's total revenues for the three years preceding the year in which such debt will be incurred. Non-voted debt cannot exceed 250 percent of the borrowing base, except in Philadelphia where the limitation is 100%. The limitation goes to 300 percent of the base when new lease rental debt is included (150 percent in Philadelphia).
	Wisconsin	Capital outlay financed directly from taxes is included in a district's shared cost calculation for equalization aid purposes. Long-term indebtedness is limited to 10% of equalized valuation in K- 12 districts, 5% in other districts, and for Milwaukee, 5%, plus an additional 2%.

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.
	Oregon	State support for pupil transportation is one of the four components in the state's equalization program. As noted earlier, the rate of reimbursement to the school district for pupil transportation is 70%, 80% or 90% of approved costs.
	Washington	Each school district providing transportation to and from school is entitled to state student transportation funding based on a regression analysis providing the expected cost of operations given the district characteristics. The primary characteristics are the basic program student count, the special program student count, the number of destinations (schools) served, the average distance between bus stops and schools, and the district land area.
	Illinois	For regular pupils, the state provides a minimum of \$16 per pupil or actual eligible costs less a qualifying amount which is equalized based on district wealth. For vocational and special education, 80% of allowable costs from the prior year are reimbursed to the extent that appropriated funds are available.
	Michigan	There is no longer specific categorical funding in Michigan for transportation. The transportation funding paid as a categorical grant prior to 1995 was rolled-up into the per pupil foundation grants implemented beginning in 1995. There are about \$3 million in State Aid funds appropriated annually to fund bus driver safety and to facilitate public school bus inspections.
	Nebraska	Transportation Allowance is the lesser of: Actual transportation expenditures from the most recently available complete data year. Calculated transportation expenditures based on regular route miles and mileage paid to parents.
	Pennsylvania	Reimbursement for regular pupil transportation is determined by multiplying the cost of approved reimbursable pupil transportation by the district's aid ratio. Payments are also made for excessive cost to be determined by subtracting from approved costs the sum of the regular state reimbursement plus half mill times the district market valuation. In addition, payments are made to school districts for transportation of charter school students and nonpublic school students. Elementary students eligible for transportation reimbursement must reside at least 1.5 miles from their school and secondary students must reside two miles from their school. Students residing along a hazardous route, as certified by the Department of Transportation, are also eligible for reimbursement. Payments are also made to intermediate units for the cost for transportation of pupils to and from classes and schools for exceptional children, and of eligible young children to and from early intervention programs.
	Wisconsin	State pupil transportation aids are a categorical aid and determined under the provisions of s. 121.58, Wis. Stats. The appropriation for reimbursement of transporting public and nonpublic school pupils is found in s. 20.255(2)(cr), Wis. Stats. School districts that furnish transportation to and from public and nonpublic schools are entitled to receive state aid at the following rates: Distance in Miles Regular Year Summer School Less Than 2 Miles (hazardous area) \$15/pupil -- 2-5 miles \$35/pupil \$4/pupil Over 5 up to 8 \$55/pupil \$6/pupil Over 8 up to 12 \$110/pupil \$6/pupil Over 12 \$275/pupil \$6/pupil High Cost Transportation Aid The State's 2011-13 biennial budget enacted this categorical aid program. Additional funding is provided to districts with higher per pupil transportation costs compared to the statewide average. A district is eligible for aid if its per pupil transportation cost, based on audited information from the previous fiscal year, exceeds 150% of the statewide average. The 2014-15 appropriation for High Cost Transportation Aid is \$5 million.

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.
	Oregon	All students enrolled in the charter schools are included in the state’s primary funding formula. The funding formula takes the students and weights at the charter school and combines them with the students and weights at the rest of the non-charter schools located in the district. This total number is the basis for the district’s total funding. The district then distributes a portion of the funding to the charter school based on the number of students and weights at the charter school. This distribution is calculated by dividing the district’s general purpose grant by the current average daily membership weighted for the district. The actual percentage of that distribution is based on the charter agreement entered into between the charter school and district. Additional funding issues, such as timing and reconciliation, should also be addressed in the charter agreement.
	Washington	State Initiative 1240 was passed in November of 2012 and established a charter school system for the first time in the state of Washington. The first charter school, serving approximately 90 student FTE, was opened in September of 2014 in Seattle. The funding formula for charter schools is the same as for the 295 public school districts in the state of Washington. Charter schools must be authorized by either the State Charter School Commission, or a local school district which has been approved by the state as a charter school authorizer. There are expected to be between three and five new charter schools open in time for the 2015-16 school year.
	Illinois	Charter schools receive public funds primarily through the mechanism of per pupil tuition. By law, charter schools are entitled to receive not less than 75 percent and not more than 125 percent of the local school district’s per capita tuition costs, multiplied by the number of students enrolled in the charter school who reside in the district. Charter schools authorized by a local school board receive student tuition directly from the school district. Charter schools authorized by the Illinois State Charter School Commission—an independent state commission with statewide chartering jurisdiction and authority—receive student tuition from the State Board. To make these payments, the State Board withholds General State Aid funds that would otherwise go to the local school district, and releases payments directly to the charter on a quarterly basis. In addition to per pupil tuition, charter schools are entitled to receive a proportionate share of state and federal special education funds and other state and federal categorical funds to serve special student populations. As with student tuition, these supplemental funds are paid directly by the district in the case of district-authorized charters, and by the State Board in the case of Commission-authorized charters. A more comprehensive overview of funding of charter schools in Illinois is provided by the Charter School Funding Taskforce Report (February 15, 2014), available at http://www.isbe.state.il.us/scsc/pdf/csftf-final-report.pdf
	Michigan	Charter schools in Michigan are called public school academies. The entities receive a foundation allowance per pupil similar to the traditional local education agencies.
	Nebraska	N/A
	Pennsylvania	N/A
	Wisconsin	N/A
Other	Kansas	N/A
	Oregon	<p>Small High School In 2005, the Legislature transferred \$5 million (\$2.5 million per year) from the Formula to the Small School District Supplement Fund. Small districts are those with fewer than 8,500 weighted students (ADMw) with high schools having fewer than 350 students for four grades and 267 for three grades. Of the 197 school districts in the state, 95 districts qualify. Each eligible small school district receives its proportionate share of the small high school funding each year of the biennium. The 2007 Legislature eliminated funding for this program starting in the 2015-16 school year. There are no requirements on how the districts spend the funds received through this grant.</p> <p>State Special Education Programs Three state education programs are funded directly out of the State School Fund. They are for students in hospitals, long-term care facilities, and the Oregon School for the Deaf.</p> <p>Virtual School Each biennium, approximately \$1.8 million is transferred from the State School Fund to the Department of Education to develop and maintain a statewide program offering virtual resources to school districts and their personnel.</p> <p>Education Service Districts The state also funds 19 Education Service Districts (ESDs). Their functions are to support school districts,</p>

		help with business operations and provide special education services as needed. Of the funds distributed by the funding formula, 4.5% of the total is distributed to the ESDs.
	Washington	Tribal Compact Schools HB1134 passed in the 2013 legislative session established a tribal compact school system for the first time in the state of Washington. Tribal schools have the option of applying to OSPI to become their own educational entity within state, instead of being associated with a local school district. There are currently three tribal compact schools operating in the 2014-15 school year.
	Illinois	N/A
	Michigan	N/A
	Nebraska	N/A
	Pennsylvania	N/A
	Wisconsin	High-Poverty Aid The state's 2007-09 biennial budget enacted this categorical aid program. The statutory provision for this aid program is found in s. 121.136, Wis. Stats. A school district is eligible for High Poverty Aid if, in the October preceding each biennium, the number of pupils eligible for free or reduced-price lunch divided by the district's September membership is equal to at least 50 percent. The 2014-15 appropriation for High-Poverty Aid is \$15.8 million.

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.
	Oregon	Two types of funding are provided in addition to the general education funding for special education students. An additional weight of 1.0 is identified for special education students as part of the weighted funding formula. The additional 1.0 weight is capped at 11% of the districts resident Average Daily membership. Additional funding is through the "High Cost Disability Grant" for disabled students whose annual IEP costs exceed \$30,000. Please see the High Cost Disability Grant description above.
	Washington	The special education formula provides funding for students ages 0-5 at 115% of the basic education amount per student. Funding is provided for students age K-21 at 93.09% of the basic education funding amount. A district will receive funding based upon reported number of age K- 21 special education students up to a maximum level of 12.7% of the reported basic education population. In addition a safety net process is in place to award additional funding for districts with students costing above 2.3 of the state average prior year APPE.
	Illinois	There are six state grants for funding special education. These are as follows: 1) Funding for Children Requiring Special Education Services – 85% of funding based on district ADA and 15% based on low-income counts reported in General State Aid 2) Special Education – Personnel Reimbursement – Grants are calculated at \$9,000 per full-time professional certified worker and \$3,500 per full-time non-certified worker. 3) Special Education – Private Tuition – Prior year costs are reimbursed based on the difference between \$4,500 and a district's per capita tuition costs per pupil in excess of \$4,500 plus a second per capita tuition charge. 4) Special Education – Summer School – Provides grants based on multiple formulas to assure educational services through the summer. 5) Special Education – Transportation – Described above under Transportation. 6) Special Education – Orphanage – Reimburses districts for the cost of special education services to children residing in state-owned facilities and with foster families. Any costs not covered by the current year appropriation must be covered by future years' appropriations.

	Michigan	A long standing Michigan court case (known as Durant) regarding special education cost reimbursement was settled in 1997. It requires that the state reimburses special education instructional costs at a rate of 28.6138% and special education transportation costs at a rate of 70.4165%. The foundation payments (described above) for special education pupils go towards meeting this obligation.
	Nebraska	Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts from the most recently available complete data year.
	Pennsylvania	Special Education Funding for School Districts For the 20-14-15 fiscal year, each school district receives a total allocation calculated as the sum of 1) the amount it received for the 2008-09 school year and 2) new funds distributed based on categories of support for students with disabilities. Contingency Fund A special education contingency fund allocation equal to 1 percent of the special education appropriation is available to school districts. CORE Services Funding To Intermediate Units An amount equal to the amount each intermediate unit received in the 2013-14 fiscal year. Institutionalized Children's Program Funding is provided to intermediate units to maintain the Institutionalized Children's Program.
	Wisconsin	Special Education is funded by a combination of state, local, and federal monies. State categorical aids assist with the costs of providing special education and related services. This includes reimbursement for teachers and teacher aides, physical and occupational therapists, speech/language therapists, special education directors, school psychologists, social workers, 246 school nurses, school counselors, and special transportation. Staff must hold appropriate licensure in order to be eligible for reimbursement. School districts, cooperative educational service agencies, county children with disabilities education boards, and 2r charter schools who operate programs for children with disabilities are reimbursed for special education costs in the year after costs are incurred. Funds are appropriated through the state budget process. Recipient agencies must complete the Special Education Fiscal Report program, PI-1505-SE. There are 11 major areas of state aid to school districts, CCDEBs, and CESAs which provide programs for Special Education children: • early childhood • other health impaired or orthopedically impaired • cognitively disabled • hearing impairment • visual disability • speech and language disability • emotional disturbance • learning disability • school age parents • homebound instruction • cross categorical
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.
	Oregon	Oregon funds students in Pregnant and Parenting Programs at a weight of 1.0, students in poverty at .25, neglected and delinquent students at .25 and students in foster care at .25 in addition to the students' general education ADM. These weights are not capped for an individual student. Further, there is no limit to the number of students in a district who can receive these weights.
	Washington	A learning assistance program is available to students identified as deficient in basic skills. Allocations are based on the number of students in grades K-12 qualifying for free and reduced price lunch (FRPL). The number of students qualifying for FRPL at each district drive an allocation of teacher units in the funding formula. The assumed role of these teacher units are to provide additional hours of instruction to students in the program. The allocation per each eligible student in the 2014-15 school year is approximately \$460.
	Illinois	Grants for low-income students have been a part of the GSA formula since FY 1999. Grants are based on a district's concentration ratio of low-income students. This ratio is the three-year average of students in the district who received services through Medicaid, the Supplemental Nutrition Assistance Program, the Children's Health Insurance Program or Temporary Assistance for Needy Families (TANF) divided by the Average Daily Attendance of the most recent school year. In FY 2015, the district concentration ratio (DCR) is calculated as the average number of students receiving services via the aforementioned programs in FYs 2011, 2012 and 2013 divided by the 2013-14 ADA. Districts with a DCR < 15% receive a flat grant of \$355 per pupil. Districts with a DCR > 15% receive per pupil grants based on the following curvilinear formula: $[2,700 \times (\text{DCR})^2 + 294.25] \times 3$ year average
	Michigan	In 2015, the Michigan legislature appropriated approximately \$317 million for Low Income / At Risk (At-Risk). The Formula is 11.5% of the district's per pupil foundation allowance times the number of pupils eligible for free school meals. The appropriation is capped at \$317 million.

	Nebraska	Poverty Allowance is calculated by taking the lesser of the maximum poverty allowance designated by the district or by the calculated amount based on the number of low income students (progressive percentages between .05 and .30 multiplied by students qualified for free lunches/milk or low income children under 19 years of age living in a household having an annual adjusted gross income equal to or less than the maximum household income that would allow a student from a family of four people to be a free lunch or free mild student, whichever is greater).
	Pennsylvania	N/A
	Wisconsin	See SAGE in the categorical aid chart
English Language Learner/ Bilingual Education	Kansas	State aid is weighted at 0.395 per eligible pupil, based on the full-time equivalency enrollment of bilingual students receiving services.
	Oregon	Students served in programs for English Language Learners are eligible to receive weighting of .50 in addition to the students' general education ADM. There is no limit to how many students in a district can receive this weight.
	Washington	A transitional bilingual program (TBIP) provides funds to school districts to implement bilingual education programs. Allocations are based upon the headcount of pupils served in the program. The headcount of students served are converted to an allocation of teacher units in the funding formula. The assumed role of these teacher units is to provide additional hours of instruction to students in the program. An allocation is also provided to assist students who have exited the TBIP program transition back into the traditional classroom environment. The funding rate for the 2014-15 school year is \$885.91 per pupil.
	Illinois	The Bilingual Education grant program reimburses the excess cost of providing programs of instruction for eligible English learners. District grant allocations are determined by the number of eligible students, levels services provided, and the anticipated state appropriation for Bilingual Education. Only students receiving five or more class periods of bilingual / English as a Second Language services per week generate funding.
	Michigan	The current year state appropriation for Bilingual Education is \$1.2 million. The funds are paid out on a per pupil basis and are to be used solely for the instruction of pupils with limited English-speaking ability. Eligible programs include instruction in speaking, reading, writing, and the comprehension of English.
	Nebraska	Limited English Proficiency (LEP) Allowance is calculated by taking the lesser of the maximum LEP allowance designated by the school district or a calculation based on the number of LEP students.
	Pennsylvania	N/A
	Wisconsin	Bilingual/Bicultural Education Aid is funded as a categorical aid; brief information is contained in the Categorical Aid chart.
Gifted and Talented Education	Kansas	Paid under the special education reimbursement schedule.
	Oregon	N/A
	Washington	A program established in an effort for the realization of each individual student's potential and right to learn at their own rate. An allocation for highly capable students is funded in an amount equal to 2.314% of the school district enrollment multiplied by approximately \$415. Currently, 23,285.49 student FTE are the basis for the highly capable program allocation. The allocation is provided through teacher units in the funding formula. The assumed role of these teacher units is to provide additional hours of instruction to students in the program.
	Illinois	N/A
	Michigan	N/A
	Nebraska	N/A
	Pennsylvania	Gifted students are included with the total student population used in the base amount for Special Education Funding.
	Wisconsin	Gifted and Talented Education is funded as a categorical aid; brief information is contained in the Categorical Aid chart.
Career and Technical	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.
	Oregon	N/A

Education	Washington	Vocational program instruction is offered to students in 7th through 12th grade, for which a funding enhancement is provided. The statewide average funding enhancement for a 1.0 student FTE in these programs for the 2013-14 school year was approximately \$750. In order for the funding enhancement for this program to be claimed, students must be participating in a course that is approved as a vocational course by OSPI, and which is being taught by an instructor with a vocational teaching endorsement.
	Illinois	All entities begin with 90% of the previous year's Career and Technical Education (CTE) courses allocation. 10% of the funds will be based on the entities' student course assignments from the previous year: • 50% on the number of approved CTE Courses students took; and • 50% on the number of credits in approved CTE Courses students received. No entity with student course assignments in approved CTE Courses will receive less than 90% and no more than 110% of last year's allocation.
	Michigan	In 2015, the Michigan legislature appropriated approximately \$ 39 Million for Career Technical Education. Most of the funds are distributed based on the cost to operate the programs.
	Nebraska	N/A
	Pennsylvania	Secondary Career and Technical Education Subsidy (2014-15) Reimbursement is provided for the following vocational programs: agriculture education, distributive education, health occupations education, home economics education (gainful), business education, technical education, trade and industrial education, or any other occupational-oriented program approved by the Secretary of Education.
	Wisconsin	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.
	Oregon	N/A
	Washington	The state provides funding for children aged birth to pre-kindergarten through the state's special education funding formula. Children who have a valid individualized education plan can be claimed for funding through a local school district. For the 2013-14 school year 17,436.95 FTE students were claimed for special education funding in the birth to pre-kindergarten age range. The average allocation provided per student in this group was approximately \$6,200.
	Illinois	The Early Childhood Block Grant (ECBG) is administered on a competitive basis. The ECBG is a birth to age 5 grant program which includes a Prevention Initiative (PI) program for ages 0-3 and Preschool for All (PFA) program for ages 3-5. 67 The ECBG's purpose is to provide early, continuous, intensive, and comprehensive evidence-based child development and family support services to help families prepare their young children for later school success. ECBG funds are distributed to eligible applicants, including school districts, social service agencies and other entities on a competitive basis. Both PI and PFA programs are intended for children who have been determined to be at risk for school failure as indicated by their families' high levels of poverty, illiteracy, unemployment, limited-English proficiency, or other need-related indicators (e.g., school districts' rate of dropouts, retention, truancy, teenage pregnancies and homeless students; high rates of infant mortality, birth trauma, low birth weight or prematurity; and high rates of child abuse or neglect). The FY14 state appropriation was \$300,192,400 with 37% of the overall appropriation allocated to Chicago District 299 with the remaining funds distributed to entities outside of the city of Chicago. In FY14, there were 463 Preschool for All 3-5 programs and 153 Prevention Initiative 0-3 programs outside of the city of Chicago. Districts that wish to continue to operate an ECBG Program submit an electronic application annually that includes at minimum an overview of the program and a budget summary. An ECBG Program shall be approved for continuation provided that a need continues to exist for the program, as evidenced by the number or proportion of children and families to be served, the program components proposed will be effective in assisting at-risk children and families, and the proposed budget is cost-effective. Grants for new or expanded programs shall be offered in years in which the level of available funding is such that one or more new or expanded programs can be supported, along with those currently funded programs that seek continuation funding.
	Michigan	In 2015, the Michigan legislature appropriated approximately \$ 250 Million for early childhood programs.
	Nebraska	Four year old students in qualified early childhood programs are counted in formula students which is used to determine state aid. The qualified four year old students are multiplied by the ratio of planned instructional hours of the program divided by 1,032 hours then

		multiplied by .6 to determine how many early childhood formula students will be added to the total.
	Pennsylvania	<p>Pennsylvania Pre-K Counts This program brings quality half-day and full-day pre-kindergarten to over 16,000 three- and four- year olds in Pennsylvania. PA Pre-K Counts is designed for children who are between age 3 and the entry age of kindergarten; are at risk of school failure and living in families earning up to 300 percent of the federal poverty level who may also be English language learners or have special needs.</p> <p>Head Start Supplemental Assistance Program This program provides state funding to Head Start programs to serve three and four year olds living in families at or below 130 percent of federal poverty level with comprehensive education, health, nutrition and parent involvement services. Over 5,000 Pennsylvania children receive services annually.</p>
	Wisconsin	N/A
Other	Kansas	N/A
	Oregon	N/A
	Washington	N/A
	Illinois	N/A
	Michigan	N/A
	Nebraska	N/A
	Pennsylvania	Ready to Learn Block Grants provide \$200 million in total funding to school districts and charter schools that focus on student achievement, academic success, and supports pre-kindergarten, full-day kindergarten and other proven educational programs.
	Wisconsin	<p>Categorical Aids The state provides two types of categorical aids: (1) formula-driven, in which funds are automatically provided to school districts based on specific criteria, and (2) grant programs, under which districts must submit a request for the funds. The 2014-15 program appropriations are listed below: Categorical Aid Programs Funding (2014-15) Special Education \$368.9 million High Cost Special Education \$3.5 million CCDEBs \$4.1 million SAGE (based on low-income concentration) \$109.2 million SAGE debt service aid \$133,700 Telecommunications Access Program \$11.1 million Sparsity Aid \$13.5 million School Library Aid (est, as this is based on program revenue) \$34 million Pupil Transportation \$23.7 million Bilingual Bicultural Education \$8.6 million Head Start Supplement \$6.3 million 4K Implementation Grants \$1.3 million Alcohol and Other Drug Abuse \$1.3 million Educator Effectiveness Grants \$5.8 million State Nutrition Programs \$7.4 million Career & Technical Education Incentive Grants \$3 million Peer Review and Mentoring \$1.6 million Open Enrollment Transportation \$434,200 Environmental Education \$284,600 CESA Administration \$260,600 Gifted and Talented \$237,200</p>

	Supplemental Aid \$100,000 Tribal Language Grants \$222,800 Youth Options Transportation Aid \$17,400
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Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases	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.
	Oregon	N/A
	Washington	Local levies generally may not exceed 28% of the previous year's levy base. The levy base consists of most state and federal funding for K-12 education. Districts previously above 28% may continue to have levies above 28% The state provides additional funding to school districts with above average tax rates. The funding is intended to reduce district tax rates. The funding is intended to reduce district tax rates to the state average for 14% of their levy base (provided they pass a levy).
	Illinois	Truth-in-taxation law requires a district to notify their voters when the current levy exceeds the prior year extension by 5% or more. Property Tax Extension Limitation Law (PTELL) applies to districts in select counties and limits the annual growth in extensions. Tax extensions in PTELL districts are allowed to grow by the lesser of 5% or the Consumer Price Index (CPI). Statute implemented for suburban Chicago counties in 1991 (DuPage, Kane, Lake, McHenry and Will) and for Cook County in 1994. All other counties were allowed to place the question of whether to apply PTELL on the ballot of local elections.
	Michigan	The so called "Headlee Amendment" to the State Constitution requires that school districts rollback tax rates if the revenues generated over the previous year exceed the inflation rate as measured by the National Consumer Price Index. Voters may, however, vote to restore the millage.
	Nebraska	Locally elected school boards govern public school districts. All public school districts are fiscally independent with revenue raising and expenditure authority vested in its elected board. The biggest single source of revenue is local property tax. Other significant sources of local revenue include city fines and license fees, and proceeds from sales tax on public power districts. General state aid is funded through state sales and income taxes and is distributed through an equalization formula. Property taxes are budgeted and requested by the elected local school boards but are levied, collected and distributed by county government which also determines the taxable value of most property in the county. Valuation used in the state aid formula is adjusted by the Property Tax Administrator for real property to 100% of market value, and agricultural and horticultural land to 75% of market value. School districts are subject to spending limitations for general fund purposes. School districts are subject to a levy limitation of \$1.05 per \$100 of assessed valuation with exclusions for voluntary termination agreements with certificated employees, special building fund projects commenced prior to April 1, 1996, judgments not covered by liability insurance, lease-purchase contracts approved prior to July 1, 1998, and bonded indebtedness.
	Pennsylvania	Special Session Act 1 of 2006 requires that local property tax increases that exceed an inflationary index must be approved by district voters unless a referendum exception is approved by the Department of Education.
	Wisconsin	Revenue Limits Wisconsin Act 16 implemented Revenue Limits beginning with the 1993-94 school year. A district's Revenue Limit is the maximum amount of revenue it may raise through state General Aid, state Computer Aid, and select property tax levies. A district's maximum is derived from enrollment changes (3-year rolling average), a per-pupil allowable increase or decrease (\$75.00 in 2014-15), and the prior year controlled revenue. A district may increase its maximum limit by an additional amount of specific exemptions upon application and approval by the Department of Public Instruction. A district then determines the maximum allowable levy for Funds 10,

		38 and 41 by subtracting Computer Aid and the October 15 General Aid Certification provided by the department from the revenue limit. (General school aids include equalization, integration, and special adjustment aids. Computer aid is state funding provided to local units of government, including school districts, equal to the amount of property tax that would otherwise have been paid on exempt equipment.) A district's total property tax levy is comprised of the controlled levies: General (10), NonReferendum Debt (38) (authorized after August 12, 1993), Capital Expansion (41); and the noncontrolled levies: Referendum Debt (39), Community Service (80), and Property Tax Chargebacks. (Property Tax Chargebacks allow districts to, in the current year, recover uncollectable taxes from a prior year.) The gross school property tax levy is the total school district levy; however, property tax credits (school levy tax credit, first dollar credit, and lottery credit) provide below-the-line tax relief to taxpayers.
Property Assessment Ratios Used/Legal Standards For Property Assessment	Kansas	Residential property is assessed for tax purposes at 11.5% of full market value.
	Oregon	Oregon maintains both assessed values and real market values for all taxable properties. Assessed values were set for existing properties in 1997 and are allowed to grow at 3% per year but cannot exceed real market value. The rate is applied to the Assessed Market Value (AMV), and not the Real Market Value (RMV), with the AMV typically being lower than the RMV. Local property tax rates are applied to assessed values, but total taxes imposed on each property cannot exceed 0.5% of real market value for education taxing districts or 1.0% of real market value for non-education taxing districts. Voter-approved bond levies used for capital construction are not subject to the property tax limits of Measure 5.
	Washington	One hundred percent of true and fair value is used.
	Illinois	Thirty-three and three-tenths percent of market value is used to derive property values. Counties with 200,000 or more population may elect to establish property classification and differential tax rates that average 33.3% of market value in the aggregate. County level assessed valuations are equalized across counties by the use of a multiplier factor imposed by state government. Farmland property is taxed on the basis of productivity.
	Michigan	Cash value is used.
	Nebraska	Valuation used in the state aid formula is adjusted by the Property Tax Administrator for real property to 100% of market value, and agricultural and horticultural land to 75% of market value.
	Pennsylvania	Varies with each county. Rates range from less than 10 percent to 100 percent.
	Wisconsin	Full market value of taxable property in the school district as determined by the Department of Revenue (DOR) as of January 1 of each year.
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.
	Oregon	Property valuation per pupil.
	Washington	Property valuation per pupil.
	Illinois	School district available local resources consist of revenues from property taxes and the Corporate Personal Property Replacement Tax. Equalized Assessed Values (EAVs) are multiplied by an assumed tax rate, regardless of actual tax rate. These rates are as follows: 3.00 Per \$100 for unit districts 2.30 Per \$100 for elementary districts 1.05 Per \$100 for high school districts Districts subject to PTELL may receive an adjustment to their property values. For such districts, Illinois uses the lesser of their actual EAV or the EAV used in the prior year's GSA calculations multiplied by an inflator that calculates the maximum increase possible in their tax levy. For FY 11, the PTELL adjustment inflator is calculated as follows: $(2012 \text{ EAV} \times 2012 \text{ Limiting Rate}) / (2011 \text{ EAV} \times 2011 \text{ Operating Tax Rate})$
	Michigan	The assessed value of property at 50% of market value, known as the State Equalized Value (SEV), was used through 1994. Beginning in 1995, the Taxable Value (TV) is used which limits assessment increases to 5% or the rate of inflation whichever is less.
	Nebraska	The sum of: Property valuation per \$100 of assessed valuation; state aid; certain accountable receipts, state apportionment insurance premium tax, fines and licenses, transportation receipts and tuition.
	Pennsylvania	Market Value/Personal Income Aid Ratio (MV/PI AR) is the state's primary measure of local district wealth and its ability to support schools. It is calculated to compare a school district's market value and personal income wealth as compared to the state averages. The

		components of wealth and their weights are sixty percent dependent upon property (market) valuation per weighted pupil and 40 percent dependent upon personal income per weighted pupil.
	Wisconsin	Per pupil value of taxable property.
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).
	Oregon	All 197 school districts are fiscally independent. Local permanent property tax rates can be applied to assessed value without voter approval. In addition, "local option" property tax levies can be established with voter approval. For each property, taxes imposed by the sum of the permanent rate and the local option rate cannot exceed 0.5% of the real market value of the property for all education taxing districts combined (school districts, education service districts, and community college districts).
	Washington	The state's 295 public school districts are fiscally independent. Local levies generally may not exceed 28% of the previous year's state and federal funding. For calendar year 2014, 284 districts had maintenance and operation levies with an average tax rate of \$2.66 per \$1,000. Local levies account for approximately 19% of all maintenance and operation revenue.
	Illinois	For current expenses for education, maximum local levy without voter approval is 9.2 mills for K-8 and 9-12 districts and 18.4 mills for K-12 districts. Maximum local levy with referendum is 35 mills for K-8 and 9-12 districts and 40 mills for K-12 districts. Separate tax rate limitations apply for building operations and maintenance, capital improvements, transportation and summer school. Local revenues are provided by the real property tax, corporate personal property replacement tax, and other non-tax sources.
	Michigan	The state's 545 K-12 school districts are fiscally independent. Local revenues derive from the property tax levied on non-homestead properties at the rate of 18 mills or whatever the district levied in 1993 whichever is less. The millage rate is subject to the Headlee Amendment (limitations) described above. There were 56 Intermediate School Districts, 545 Local Educational Agencies, and 298 public school academies operating as public schools in fiscal year 2013-14.
	Nebraska	All districts are fiscally independent. In the budgeting process, total funding requirements are calculated. Federal, state and local anticipated receipts are deducted from the total. The balance is a total dollar amount certified to the County. The County sets the levy necessary to collect the dollars needed. The amount of the levy is limited by state statute although there are some exclusions to the limitation.
	Pennsylvania	There are 498 fiscally independent districts and two fiscally dependent districts. The school board of directors approves the school district budgets without a specific limitation except for having sufficient revenues projected to fund projected expenditures. Local revenues for school districts are derived from the property tax (78 percent), other taxes (17 percent), and other local non-tax sources (6 percent). Total revenues come from local sources (58 percent), state sources (35 percent), federal sources (4 percent), and other sources (3 percent).
	Wisconsin	School districts derive their revenue through four major sources: state aid, property tax, federal aid, and other local non-property tax revenues such as fees and interest earnings. Comparative Cost & Comparative Revenue In cooperation with the Wisconsin Association of School Business Officials Accounting Committee, the Department of Public Instruction (DPI) School Financial Services Team has developed several cost and revenue "benchmarks" that can be used for informational and general 248 analysis purposes. Cost and revenue measures, themselves, cannot indicate the extent or quality of a particular district's educational program. Users of this data are encouraged to pursue the reasons for cost differences between districts. Data can be found at: http://sfs.dpi.wi.gov/sfs_cmprvcst
State Support	Kansas	Drivers Education aid at \$90 per pupil.

for Nonpublic Schools	Oregon	N/A
	Washington	N/A
	Illinois	Participation is authorized and funded for the state school lunch and breakfast programs.
	Michigan	Direct pay to non-public schools is prohibited by the State Constitution. However, non-public school students may benefit from auxiliary services. The Auxiliary Services Act of the Michigan School Code specifies that if particular services named in the Act are provided to public school children in a school district, those services must also be made available to children attending non-public schools located within that district. The Act specifies services to include health and nursing services and examinations, national defense education act testing, speech and language teacher services, social work services, school psychological services, teacher consultant services for the handicapped, remedial reading services, and other services determined by the legislature. Some auxiliary services are also provided for general education services and some are special education-type services. If special education services are to be provided for a student, that student must first be found eligible for special education.
	Nebraska	N/A
	Pennsylvania	A program of auxiliary services including remedial reading, remedial mathematics, guidance and counseling, speech, and psychological services are available to students attending nonpublic schools are provided by the intermediate unit in which the nonpublic school is located. 188 Textbooks, instructional materials and instructional equipment are loaned to students enrolled in grades kindergarten through twelve in a nonpublic school.
	Wisconsin	Milwaukee Parental Choice Program 2014-15 26,000 students (est) \$191 million Milwaukee-Racine Charter School Program 2014-15 8,500 students (est) \$68.6 million Racine Parental Choice Program 2014-15 1700 students (est) \$12.3 million Statewide Parental Choice Program 2014-15 1000 students (est) \$7.2 million