











Adequacy of Additional Funds or Weights

MEETS CRITERIA

PARTIALLY MEETS CRITERIA

DOESN'T MEET CRITERIA

STUDENT POVERTY	STATE	RATING	REASONING
	Alabama		The formula only provides a small amount of increased funding for students from low-income households via a prorated amount based on student count
	Arkansas		The formula provides additional dollars to district based on district poverty levels, rather than funding based on individual students living in poverty
	Georgia		The formula does not include a weight for poverty
	Kentucky		The formula includes a 15% weight for students living in poverty
	Louisiana		The formula includes a 22% weight for students living in poverty
	Mississippi		The formula includes a 5% weight for students living in poverty
	North Carolina		The formula funds poverty at the district level, not individual student poverty
	South Carolina		The formula includes a 20% weight for students living in poverty
	Tennessee		The formula includes a 25% weight for students living in poverty
Virginia		The formula provides additional dollars to district based on district poverty levels, rather than funding based on individual students living in poverty	











🔗 Sources: EdBuild

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ENGLISH LEARNERS	STATE	RATING	REASONING
	Alabama		The formula allocates funding based on the number of English learners in a district, not students' learning needs
	Arkansas		The formula includes a flat amount per English learner, which amounts to 5% of the per-student base
	Georgia		The formula includes a 158% weight for English learners
	Kentucky		The formula includes a 9.6% weight for English learners
	Louisiana		The formula provides a 22% weight for English learners
	Mississippi		The formula does not provide additional funding for English learners
	North Carolina		The formula caps funding at 10.6% of the average daily membership, instead of being based on learning needs of students
	South Carolina		The formula includes a 20% weight for English learners
	Tennessee		The formula funds English learners at 3 different levels: 20%, 50%, and 70% of the per-student base
Virginia		The formula assigns English learner resources based on student-to-teacher ratios and not students' needs	








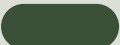


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SPECIAL EDUCATION (SPED)	STATE	RATING	REASONING
	Alabama		The formula assumes a 5% SPED population, at most, for districts and provides additional funding to districts only for high-cost SPED services
	Arkansas		The formula does not fund special education through separate weights, but instead assumes certain personnel needs and factors those needs into the per-student base. In addition, districts can seek reimbursements for services for students with extremely high-cost needs, but money for reimbursements is limited and subject to the policymakers providing such funding in the state budget.
	Georgia		The formula includes multiple SPED weights based on 5 specific disability categories
	Kentucky		The formula includes SPED weights for 3 different categories of needs: low/severe (135%), moderate (17%), and high (24%) incidence
	Louisiana		The formula includes a single SPED weight and does not differentiate between disability (the weight is 150% of the per-student base)
	Mississippi		The state funds SPED by estimating the costs of special education staff positions based on district personnel reports from the prior year
	North Carolina		The formula includes a flat funding amount and does not differentiate between disability, and it caps how many students are counted as needing SPED services
	South Carolina		The formula includes multiple SPED weights based on 10 different disability categories
	Tennessee		The formula funds students across ten different categories of disability or student need
Virginia		The state funds SPED by estimating the costs of special education staff positions (teachers and aides), divorced from the actual needs students have	










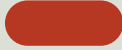
🔄 Sources: EdBuild

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SPARSITY/ISOLATION	STATE	RATING	REASONING
	Alabama		The formula does not include a sparsity weight
	Arkansas		The formula allocates additional funding for sparsity or isolation in three different ways, with more additional dollars going the districts that are the most isolated
	Georgia		The state provides additional funding for some small school districts through a grant program, instead of providing a per-student weight
	Kentucky		The formula does not include a sparsity weight
	Louisiana		The sparsity weight is not generous (the weight ranges from 1.0 to 1.2 depending on enrollment)
	Mississippi		The state provides increased funding for sparse school districts through the state's transportation funding system instead of being provided as a per-student weight; also funding is provided based on historical, rather than current sparsity levels, not reflecting current costs
	North Carolina		The formula provides increased funding for small school districts based on teacher salaries and a tiered allocation for eligible districts, instead of providing a per-student weight
	South Carolina		The formula does not include a sparsity weight
	Tennessee		The formula does not provide generous weights for small and sparse districts (5%)
Virginia		The formula does not include a sparsity weight	











🔄 Sources: EdBuild

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CONCENTRATED POVERTY	STATE	RATING	REASONING
	Alabama		The formula does not include a weight for concentrated poverty
	Arkansas		The formula includes funding for concentrated poverty ranging from 7.5% to 23% of the per-student base depending on district poverty level
	Georgia		The formula does not include a weight for concentrated poverty
	Kentucky		The formula does not include a weight for concentrated poverty
	Louisiana		The formula does not include a weight for concentrated poverty
	Mississippi		The formula does not include a weight for concentrated poverty
	North Carolina		The formula includes a weight for concentrated poverty and specifically supports districts w/ lower than average ability to raise local revenues
	South Carolina		The formula does not include a weight for concentrated poverty
	Tennessee		The formula has a 5% concentrated poverty weight, failing to differentiate between different levels of district poverty
Virginia		The formula has a concentrated poverty weight ranging from 1% to 26% more of the per-student base depending on district poverty level	











🔄 Sources: EdBuild

Use of ESAs or Vouchers

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STATE	RATING	REASONING
Alabama		The state has various tax-credit programs that offer tax relief to parents who transfer their children from a public school to a qualified private school or taxpayers who donate to a qualified scholarship foundation
Arkansas		The state has an ESA program that will become available to all K-12 students by 2025 after 2 years of targeted phasing in; the state also has tax-credits for scholarships
Georgia		The state has a voucher program for students with disabilities
Kentucky		The state does not have any programs that divert public dollars to private schools
Louisiana		The state has a voucher program for students with disabilities that live in certain areas; also has a scholarship program for low-income students attending low-performing schools
Mississippi		The state has an ESA program and scholarships for students with disabilities
North Carolina		The state recently adopted a universal voucher program that open to all K-12 students
South Carolina		The state has a means-tested ESA program; eligibility includes previous attendance at a public school
Tennessee		The state has a pilot ESA program available to low- and middle-income families in specific regions of the state
Virginia		The state has a tax credit program that offers individuals and businesses credit for donating to a qualified scholarship foundation

🔄 Sources: EdChoice

ESSA Equity Reporting Transparency



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STATE	RATING	REASONING
Alabama		The state reports are not aligned with equity-oriented school spending reporting principles
Arkansas		The state reports are aligned with equity-oriented school spending reporting principles
Georgia		The state reports are partially aligned with equity-oriented school spending reporting principles
Kentucky		The state reports are partially aligned with equity-oriented school spending reporting principles
Louisiana		The state reports are partially aligned with equity-oriented school spending reporting principles
Mississippi		The state reports are partially aligned with equity-oriented school spending reporting principles
North Carolina		The state reports are not aligned with equity-oriented school spending reporting principles
South Carolina		The state reports are partially aligned with equity-oriented school spending reporting principles
Tennessee		The state reports are partially aligned with equity-oriented school spending reporting principles
Virginia		The state reports are partially aligned with equity-oriented school spending reporting principles











🔄 Sources: Ed Trust

Funding Adequacy

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STATE	RATING	REASONING
Alabama		There is high percentage of students attending schools in inadequately funded districts
Arkansas		There is high percentage of students attending schools in inadequately funded districts
Georgia		There is high percentage of students attending schools in inadequately funded districts
Kentucky		There is a moderate percentage of students attending schools in inadequately funded districts
Louisiana		There is high percentage of students attending schools in inadequately funded districts
Mississippi		There is a moderate percentage of students attending schools in inadequately funded districts
North Carolina		There is high percentage of students attending schools in inadequately funded districts
South Carolina		There is high percentage of students attending schools in inadequately funded districts
Tennessee		There is high percentage of students attending schools in inadequately funded districts
Virginia		There is a moderate percentage of students attending schools in inadequately funded districts









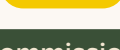
🔗 Sources: School Finance Indicators Database

Student-Based Formula

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STATE	RATING	REASONING
Alabama		The formula is resource-based
Arkansas		The formula is student-based
Georgia		The formula is a hybrid model
Kentucky		The formula is student-based
Louisiana		The formula is student-based
Mississippi		The formula is a hybrid model
North Carolina		The formula is resource-based
South Carolina		The formula is a hybrid model
Tennessee		The formula is student-based
Virginia		The formula is a hybrid model











🔄 Sources: EdBuild, Education Commission of the States

Local Revenue Cap

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STATE	RATING	REASONING
Alabama		The formula sets a cap on local property tax rates and sets a level above which school districts may not raise property taxes without voter approval
Arkansas		The formula sets a cap on local property tax rates and sets a level at which voters can vote to increase property taxes
Georgia		The formula sets a cap on local property tax rates and sets a level at which voters can vote to increase property taxes
Kentucky		The formula sets a cap on local property tax rates and allows voters to approve additional tax increases to raise revenue
Louisiana		The formula sets a cap on local property tax rates and sets a level at which voters can vote to increase property taxes
Mississippi		The formula sets a cap on local property tax rates, but allows higher rates to be set for debt repayments
North Carolina		The formula does not set a limit for how much local revenue districts can raise
South Carolina		The formula does not set a limit for how much local revenue districts can raise
Tennessee		The formula does not set a limit for how much local revenue districts can raise
Virginia		The formula does not set a limit for how much local revenue districts can raise

🔄 Sources: EdBuild

State Funding Transparency



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STATE	RATING	REASONING
Alabama		The state education department publishes a school funding guide, but it is not user friendly
Arkansas		The state education department publishes a school funding guide, but it is not user friendly
Georgia		There is no publicly available document from the department of education that explains how the funding formula works or how allocations are determined; there is a broken link to what would be a primer on how the state funds public schools
Kentucky		The state education department publishes an executive summary that provides an overall explanation of the components of the state's formula; the department also publishes several documents that explain district calculations, but they are not user friendly
Louisiana		The state education department publishes several documents about the funding system, including a presentation that summarizes the state's funding system, but it is not easy to locate on the website
Mississippi		The state education department publishes several documents about the funding system; the document that summarizes the funding system is not easy to locate on the website
North Carolina		The state education department publishes a manual that explains its policy for allocating allotments but it is not user friendly
South Carolina		The state education department publishes a funding manual that explains the overall structure of the formula, but the document is not user friendly
Tennessee		The state education department maintains a webpage that explains the funding formula in clear language and has an accompanying guide that is in plain language and easy to find
Virginia		The state education department does not provide a simple, clear explanation of how the funding formula works