

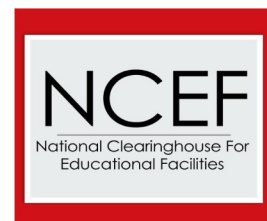
STATE CAPITAL SPENDING ON PK-12 SCHOOL FACILITIES



NOVEMBER 2010

**21st CENTURY
SCHOOL FUND**

IMPROVING URBAN PUBLIC
SCHOOL FACILITIES



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21st Century School Fund (21CSF)

Founded in 1994, 21CSF has worked for the last 15 years in Washington, DC and around the country to improve the quality and equity of our public school infrastructure. It is a leading voice for increased investment in our public school infrastructure; a pioneer in innovative approaches to community engagement in school capital planning, creative financing and public-private partnership strategies; and a respected source for technical assistance and research on school facility planning, management, oversight, financing, and impacts.

(www.21csf.org)

Acknowledgments

We would like to thank all of the **State Directors of Facilities and their staff** that took the time to complete surveys, provide information, and review the report.

We would also like to thank the members of the Building Educational Success Together collaborative for their review and input into this report.

Building Educational Success Together collaborative (BEST)

BEST is a national collaborative, founded in 2001 by the 21st Century School Fund, that brings together 14 local and national partners supporting each other in our work towards a country where all children learn in school buildings that are safe and educationally adequate and that serve as community anchors in vibrant, healthy neighborhoods.

(www.bestschoolfacilities.org)

Finally, we would like to thank the National Clearinghouse for Educational Facilities for their financial support for this project.

National Clearinghouse for Educational Facilities (NCEF)

Created in 1997 by the U.S. Department of Education and managed by the National Institute of Building Sciences, NCEF provides information and research on planning, designing, financing, constructing, improving, operating, and maintaining safe, healthy, high performance public nursery, pre-kindergarten, kindergarten-through-grade-12 schools, and higher education facilities. (www.NCEF.org)

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Table of Contents

Public School Buildings: The Role of the State

Capital funding for elementary and secondary school facilities	1-3
Capital Outlay: States at a Glance	4-5
Methodology	6

Individual State Profiles

Alabama	Montana
Alaska	Nebraska
Arizona	Nevada
Arkansas	New Hampshire
California	New Jersey
Colorado	New Mexico
Connecticut	New York
Delaware	North Carolina
District of Columbia	North Dakota
Florida	Ohio
Georgia	Oklahoma
Hawaii	Oregon
Idaho	Pennsylvania
Illinois	Rhode Island
Indiana	South Carolina
Iowa	South Dakota
Kansas	Tennessee
Kentucky	Texas
Louisiana	Utah
Maine	Vermont
Maryland	Virginia
Massachusetts	Washington
Michigan	West Virginia
Minnesota	Wisconsin
Mississippi	Wyoming
Missouri	

Public School Buildings: The Role of the State

In this study, the 21st Century School Fund (21CSF), with support from the National Clearinghouse for Educational Facilities, examined the state capital outlay funding for elementary and secondary public education facility construction and modernization. We examined how much capital outlay has been expended by states from 2005-2008 as reported to the U.S. Census of Governments and surveyed every state on what share of these funds were provided from state sources as compared to local sources. 21CSF collected information about school facility capital outlay and related capital data management, planning, funding and oversight practice from each state's department of education and/or building authority.¹

Capital funding for elementary and secondary school facilities

Public elementary and secondary schools use both operating and capital funds to deliver public education programs and services. Operating funds are used for regularly recurring costs of public education—teachers, administrators, books, materials, utilities, cleaning and other everyday costs for schools, administration and operations. Capital funds are used to purchase physical assets with a multi-year life—building additions, building systems and component replacements, new construction, major alterations to buildings, as well as for purchase of equipment, furniture and fixtures. Capital funds can also be used for purchasing existing buildings and land.

Operating funds are raised annually from taxes, fees, or other sources of public revenue and then appropriated and expended each year to pay for operating costs. Capital funds are typically borrowed and repaid over many years, using the annual revenues to repay the debt. Capital spending is called “capital outlay” and is reported

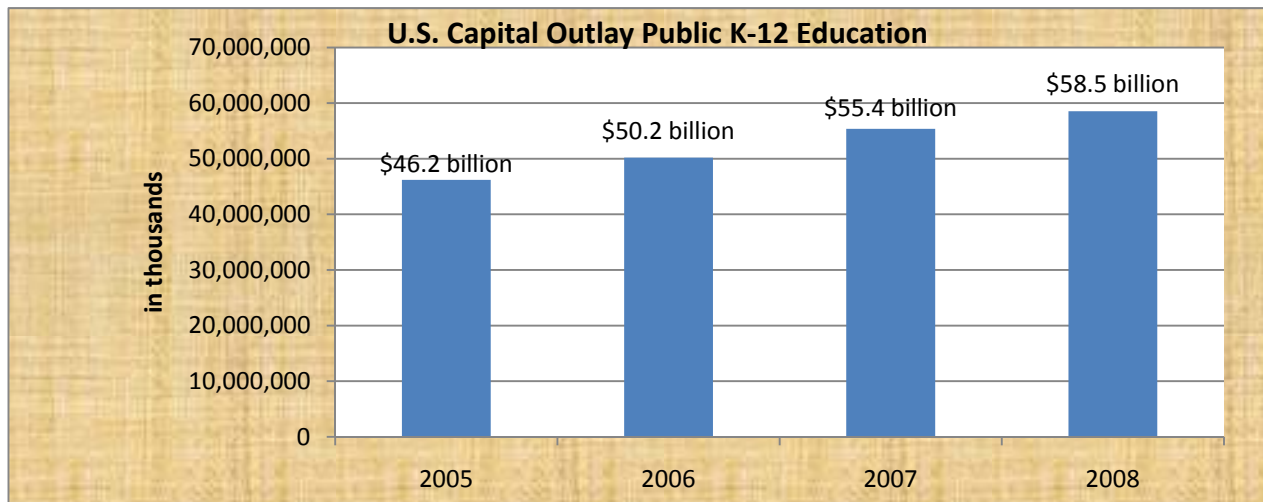
annually to the U.S. Census of Governments.² Capital outlay reporting is done separately for building construction; acquiring land and existing buildings; educational and other equipment; and interest on long term debt. This report includes analysis of construction and acquisition of land and existing buildings, which was 85% of total capital outlay for the years 2005-2008.

The U.S. Census of Governments reports that during the four years from 2005-2008, a total of \$209.7 billion in capital outlay for construction and land/building acquisition was expended by public school districts, an average of \$52.6 billion per year. The average annual per student spending on capital facilities (construction and land/building acquisition) for this period was \$1,086 per student



¹ Indiana, Pennsylvania and Virginia state officials did not respond, so 21CSF used publicly available data for their profiles.

² <http://www.census.gov/govs/definitions/> “direct expenditure for contract or force account construction of buildings, grounds, and other improvements, and purchase of equipment, land, and existing structures. [Capital outlay] includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.”



The outstanding long term debt of school districts for ALL capital outlay was \$369.4 billion at the end of 2008. Long term debt is any debt that is interest-bearing with a term of more than one year. This includes general obligation bonds, revenue bonds, refunding bonds, and certificates of participation.³ School districts report to the U.S. Census of Governments that they pay \$16 billion per year for interest payments on their long term debt. Since reporting for PK-12 school district capital outlay is from school districts, we would assume that the debt levels and the interest amounts do NOT include state level debt or interest costs, but the reporting is extremely unclear.

Although there have been numerous challenges to the adequacy and equity of how states finance public education with their operating budgets, there has been much less done to address the issues of adequacy and inequity of capital outlay. And in a study done by the 21st Century School Fund with our Building Educational Success Together partners, we found that at the school district and zip code levels, that there was tremendous disparity in the spending by school districts to provide healthy, safe and educational adequate school facilities. Over the period from 1995-2004, the lowest income communities had by far the least spending.⁴ Based on the findings of this study it seems clear that this is, in large part, due to the undeveloped roles of the state, as it affects setting standards and support for the quality of public school facilities.

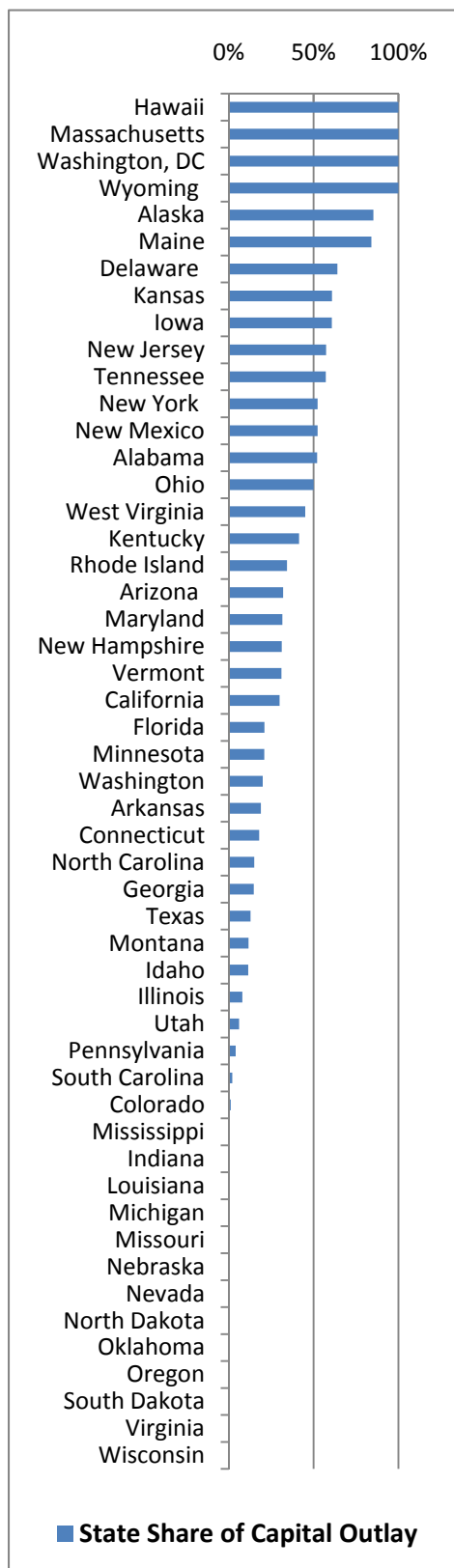
The average state share of spending on capital outlay for construction and land and building acquisition for the years 2005 to 2008 was 30%.⁵ Since the U.S. Census of Government Annual Survey of Local Government Finances does not collect information on the source of funds used for capital outlay, the 21st Century School Fund surveyed every state for information on the amount of funds the state department of education or other state facility authority contributed to PK-12 public school construction.

The percent state share is based on the four year total capital outlay for construction and acquisition of land and buildings reported to the U.S. Census of Governments for the years 2005-2008 divided by the total state share as reported in our survey for the same years.

³ Definition from Annual Survey of Local Government Finances (School Systems); F-33; U.S. Census Bureau.

⁴ Growth and Disparity: 10 Years of Public School Construction 1995-2004, October 2006, 21st Century School Fund.

⁵ This is the arithmetic mean of the state share for all 50 states plus the District of Columbia.



Eleven states contributed nothing to local districts for capital outlay; 14 provided less than 20%; 12 states paid between 20% and 50%; and 13 states and the District of Columbia paid over 50% of the capital outlay facility costs incurred by local school districts. Direct grants or reimbursements are not the only ways states contribute to local school district facility programs. Some states provide information, standards and technical assistance on school design and construction. Other states offer credit enhancement for local school districts, essentially co-signing the loan, so the local district secures a better interest rate and other improved borrowing terms.

It is clear from this review that only about half of all states have a partnership with local districts to share in the responsibility for providing adequate school facilities. In some cases, even where the state is contributing a significant share of the total capital outlay, the level of capital outlay is so low that children are still attending schools in substandard conditions.

Fiscally independent school districts can levy their own taxes to support schools—including for school building projects. To raise capital funds, fiscally independent school districts identify a particular need for a school building project or projects; estimate their cost; and go to voters in a bond referendum to request an increase in taxes to repay the principal and interest of the bond that will be issued to raise funds to pay for the building projects. Almost 90% of the approximately 14,000 public school districts are fiscally independent.⁶

In the 10% of districts that are fiscally dependent the school district must seek an appropriation of capital funds for school building improvements or construction from the local municipal or governing entity. This municipal entity is responsible for raising the revenue to repay borrowing, which depending on state law may require bond referenda or can be decided on by elected officials without going directly to voters. However, in both fiscally independent and dependent school districts, debt limits are closely regulated by the states.

The following States at a Glance table gives a brief summary of state capital outlay and the state role in school facilities.

⁶ Education Commission of the States; StateNotes: Finance, Taxation and Spending Policies, 2004.

Capital Outlay: States at a Glance

STATE NAME	SY2007-08 Enrollment	Avg Annual per Student	Rank, Avg per Student	2005-08, All Sources (1)	State Share 2005-08 (1)	State Percent	Rank, State % Share
Alabama	742,919	\$ 795	30th	\$ 2,363,100	\$ 1,230,000	52%	14th
Alaska	130,624	\$ 1,822	4th	\$ 951,806	\$ 810,880	85%	5th
Arizona	987,332	\$ 969	23rd	\$ 3,827,300	\$ 1,233,900	32%	19th
Arkansas	476,110	\$ 785	31st	\$ 1,494,934	\$ 281,500	19%	27th
California	6,188,761	\$ 1,569	6th	\$ 38,830,427	\$ 11,609,300	30%	23rd
Colorado	797,167	\$ 1,080	20th	\$ 3,442,874	\$ 36,652	1%	39th (3)
Connecticut	551,303	\$ 1,132	16th	\$ 2,495,271	\$ 445,165	18%	28th
Delaware	114,062	\$ 1,880	3rd	\$ 857,671	\$ 548,623	64%	7th
District of Columbia	58,191	\$ 2,355	1st	\$ 548,170	\$ 783,528	143%	1st (4)
Florida	2,645,680	\$ 1,652	5th	\$ 17,487,276	\$ 3,642,220	21%	24th
Georgia	1,646,010	\$ 1,151	14th	\$ 7,581,230	\$ 1,116,465	15%	30th
Hawaii	179,897	\$ 298	51st	\$ 214,738	\$ 214,738	100%	1st
Idaho	265,844	\$ 479	46th	\$ 508,861	\$ 57,900	11%	33rd
Illinois	2,104,806	\$ 812	28th	\$ 6,834,622	\$ 543,000	8%	34th
Indiana	1,033,375	\$ 577	41st	\$ 2,384,825	\$ -	0%	Bottom
Iowa	485,114	\$ 1,020	22nd	\$ 1,978,447	\$ 1,200,281	61%	9th
Kansas	467,458	\$ 336	50th	\$ 628,919	\$ 382,473	61%	8th
Kentucky	666,019	\$ 911	24th	\$ 2,426,938	\$ 1,005,000	41%	17th
Louisiana	662,971	\$ 654	37th	\$ 1,734,310	\$ -	0%	Bottom
Maine	194,950	\$ 392	49th	\$ 306,046	\$ 257,230	84%	6th
Maryland	845,700	\$ 1,091	19th	\$ 3,690,447	\$ 1,165,000	32%	20th
Massachusetts	937,677	\$ 762	32nd	\$ 2,857,057	\$ 5,535,356	194%	1st (4)
Michigan	1,677,279	\$ 827	27th	\$ 5,548,146	\$ -	0%	Bottom
Minnesota	809,334	\$ 1,021	21st	\$ 3,306,359	\$ 689,720	21%	25th
Mississippi	493,302	\$ 482	45th	\$ 950,224	\$ 1,152	0%	Bottom
Missouri	900,195	\$ 732	33rd	\$ 2,634,546	\$ -	0%	Bottom
Montana	142,695	\$ 545	42nd	\$ 310,952	\$ 36,016	12%	32nd
Nebraska	290,912	\$ 724	34th	\$ 841,920	\$ -	0%	Bottom
Nevada	428,776	\$ 1,511	7th	\$ 2,591,840	\$ -	0%	Bottom
New Hampshire	195,668	\$ 797	29th	\$ 623,615	\$ 194,389	31%	21st
New Jersey	1,359,949	\$ 1,343	8th	\$ 7,305,514	\$ 4,187,000	57%	10th
New Mexico	329,045	\$ 1,205	13th	\$ 1,586,398	\$ 829,850	52%	13th
New York	2,727,552	\$ 1,315	9th	\$ 14,347,627	\$ 7,509,671	52%	12th
North Carolina	1,425,076	\$ 708	35th	\$ 4,037,463	\$ 602,286	15%	29th
North Dakota	94,959	\$ 652	38th	\$ 247,527	\$ -	0%	Bottom
Ohio	1,743,920	\$ 1,100	18th	\$ 7,671,957	\$ 3,834,360	50%	15th
Oklahoma	641,682	\$ 513	44th	\$ 1,316,668	\$ -	0%	Bottom
Oregon	564,128	\$ 613	39th	\$ 1,384,033	\$ 40,000	3%	37th
Pennsylvania	1,726,485	\$ 1,151	14th	\$ 7,950,292	\$ 278,350	4% (2)	36th (2)
Rhode Island	143,812	\$ 1,116	17th	\$ 642,000	\$ 220,000	34%	18th
South Carolina	710,685	\$ 1,259	12th	\$ 3,577,870	\$ 73,341	2%	38th
South Dakota	121,606	\$ 679	36th	\$ 330,224	\$ -	0%	Bottom
Tennessee	963,264	\$ 419	48th	\$ 1,614,093	\$ 922,292	57%	11th
Texas	4,581,517	\$ 1,280	10th	\$ 23,463,716	\$ 2,999,800	13%	31st
Utah	556,314	\$ 872	26th	\$ 1,939,380	\$ 124,956	6%	35th
Vermont	89,662	\$ 522	43rd	\$ 187,223	\$ 57,495	31%	22nd
Virginia	1,230,857	\$ 886	25th	\$ 4,364,436	\$ -	0%	Bottom
Washington	1,029,777	\$ 1,270	11th	\$ 5,231,708	\$ 1,056,000	20%	26th
West Virginia	281,735	\$ 601	40th	\$ 676,728	\$ 304,107	45%	16th
Wisconsin	867,929	\$ 424	47th	\$ 1,470,906	\$ -	0%	Bottom
Wyoming	85,991	\$ 2,066	2nd	\$ 710,752	\$ 751,722	106%	1st (4)

Notes:

(1) All capital outlay is reported in thousands of dollars, not adjusted for inflation

(2) PA did not respond to survey; state share estimated from information available on PA Dept of Ed website)

(3) 2008 legislation created new program for state capital spending; this share will increase in future

(4) Survey response reported more state capital outlay than total outlay reported to US Census of Governments;

Local districts may not be reporting to US Census on capital outlay provided directly by state building authorities)

Capital Outlay: States at a Glance

STATE NAME	Publicly available inventory	Facilities Plan	Facilities Standards	State Facility Entity	Staff Dedicated to Capital Program	Technical Assistance	Facilities court case	Fund Charter Facilities
Alabama	No	Yes	No		4	Yes	No	No
Alaska	Yes	Yes	Yes		5	Yes	Yes	Yes
Arizona	Yes	No	Yes	Yes	13	Yes	Yes	No
Arkansas	Yes	Yes	Yes		21	Yes	Yes	No
California	No	No	Yes	Yes	157 (4)	Yes	Yes	Yes
Colorado	Yes	No	No		7.5	Yes	Yes	Yes
Connecticut	No	No	Yes		9	No	Yes	Yes
Delaware	Yes	Yes	Yes		1.5	Yes	No	No
District of Columbia	No	Yes	Yes	Yes	20 (5)	Yes	Yes	Yes
Florida	Yes	No	Yes		30	Yes	No	Yes
Georgia	No	Yes	Yes		12	Yes	No	Yes
Hawaii	Yes	Yes	Yes		70 (6)	Yes	No	Yes
Idaho	No	No	Yes		0.1	No	No	Yes
Illinois	Yes	Yes	Yes		10	Yes	No	Yes
Indiana	No	No	Yes		1	Yes	No	
Iowa	Yes	No	No		1	Yes	No	Yes
Kansas	No	No	No		2	Yes	No	Yes
Kentucky	No	Yes	Yes	Yes	8	Yes	Yes	No
Louisiana	No	No	No		0	No	No	No (9)
Maine	Yes	No	Yes		5	Yes	No	NA
Maryland	Yes	No	No	Yes	0	Yes	No	Yes
Massachusetts	Yes	Yes	Yes	Yes	45	Yes	No	No
Michigan	No	No	No		5-6 (7)	No	No	No
Minnesota	Yes	No	Yes		3	Yes	No	No
Mississippi	No	No	Yes		4	Yes	No	Yes
Missouri	No	No	No		0	No	No	No
Montana	Yes	No	No		0.2	No	Yes	No
Nebraska	No	No	No		2	No	No	NA
Nevada	No	No	No		0	No	No	No
New Hampshire	Yes	No	Yes		1.5, CTE: 7	Yes	No	Yes
New Jersey	Yes	No	Yes	Yes	350 (8)	Yes	Yes	No
New Mexico	No	No	Yes	Yes	51	Yes	Yes	Yes
New York	Yes	No	Yes		20	Yes	Yes	No
North Carolina	Yes	No	No		8.5	Yes	No	No
North Dakota	No	No	No		< 1	No	No	No
Ohio	No	Yes	Yes	Yes	70+	Yes	Yes	No
Oklahoma	No	No	Yes		2	Yes	No	0
Oregon	No	No	No		0	No	No	No
Pennsylvania	No response to survey							
Rhode Island	No	Yes	Yes		3	Yes	No	Yes
South Carolina	Yes	No	Yes		7	Yes	No	No
South Dakota	No	No	No		0	No	No	No
Tennessee	No	No	Yes		1	No	No	No
Texas	No	No	Yes		4	Yes	No	No
Utah	No	No	Yes		1	Yes	No	No
Vermont	No	No	Yes		1	Yes	No	No
Virginia	No response to survey							
Washington	Yes	No	No		12	Yes	No	No
West Virginia	Yes	No	Yes	Yes	9	Yes	Yes	NA
Wisconsin	No	No	No		0	No	No	No
Wyoming	Yes	No	Yes	Yes	18	Yes	Yes	No

Notes:

(4) CA Dept of Ed: 27; Office of Public Sch Construction: 130

(5) Washington, DC manages all public education facilities centrally

(6) Hawaii manages all public education facilities at the state level

(7) State-level staff employed in loan program

(8) NJ Schools Development Authority employs 330 staff; Dept of Ed employs 20 staff on facilities

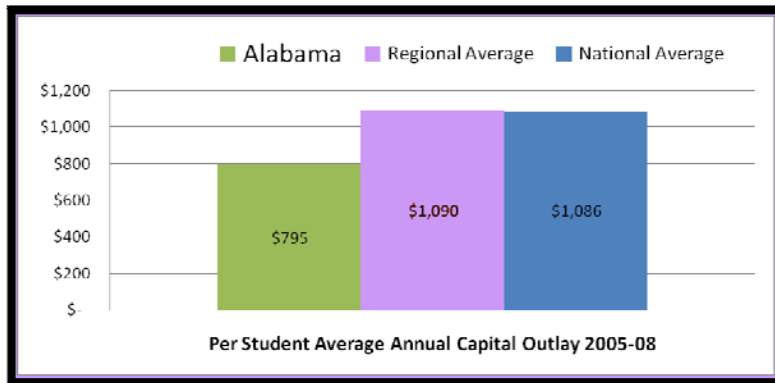
(9) Except Board of Elementary and Secondary Education funds charter facilities in New Orleans

Methodology

There is no national source of data or information on the state role in funding and oversight for public K-12 school facilities. To address this shortcoming, 21st Century School Fund has prepared this study with the support of the National Clearinghouse for Educational Facilities. We collected official U.S. Census of Governments data on capital outlay in each state and the District of Columbia from 2005-2008. We then checked these figures against McGraw Hill data for the same time period to identify any large discrepancies that might indicate reporting errors. We then sent surveys to each state requesting information on the state share of facilities funding and the role of the state in school facility capital project planning and management. We conducted telephone interviews with state officials as necessary to complete the surveys. Additional research was conducted online as needed to obtain further detail about state facility programs and court cases. Summary reports were sent to each state to verify the write-up of their survey interviews. Finally, we completed the individual state profiles and wrote the introductory report with summary findings.

Alabama

Public school districts in Alabama reported spending a total of \$2.4 billion (\$2,363,100,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$795 per student per year. This per student spending ranked 30th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The Alabama State Department of Education, Facilities Section

reported paying \$1.23 billion,(52%)of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This share of state support for school facilities was in the top quartile of all states even though the total level of spending per student was below the regional and national average.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$452,536	\$601,524	\$599,407	\$709,633	\$2,363,100	\$590,775
State Funding	\$140,000	\$130,000	\$810,000	\$150,000	\$1,230,000	\$307,500
State Share					52%	

Alabama's outstanding long term debt for K-12 public school systems was \$3.9 billion (\$3,947,586,000)at the end of 2008. The 2008 interest payments for this long term indebtedness were \$137 million (\$136,759,000).

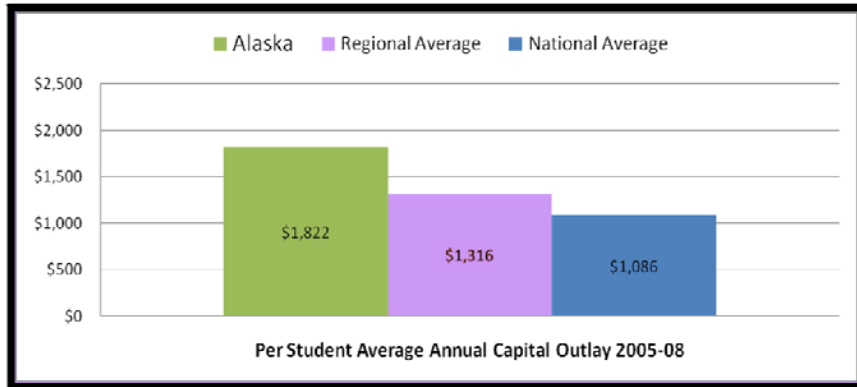
The state support for public school facilities came from the Public School Fund, which was paid for with annual state-wide property tax revenue, as well as a \$680 million state legislative bond issue in 2007. Federal funding for school facilities represents less than a 1% contribution. Local schools districts in Alabama are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. The counties are permitted to use the state's credit rating when they borrow funds for school district capital projects.

The Alabama Department of Education provides annual grants that school districts can use for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service. From 2005-2008 local districts spent the overwhelming majority of state funds (74%) on construction and modernization or interest and debt service.

Source: U.S. Census of Governments; Alabama State Department of Education - Facilities Section

Alaska

Public school districts in Alaska reported spending a total of \$950 million (\$951,806,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,822 per student per year. This per student spending ranked 4th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

Between 2005 and 2008, the Alaska State Department of Education and Early Development paid 85% of the total capital outlay, with local school districts paying the balance. This level of state support for school facilities was in the top quartile of all states and highest in the western region. However, the high cost of labor and materials in Alaska exaggerates the level of value resulting from the investment. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$243,538	\$208,947	\$222,156	\$277,165	\$951,806	\$237,951
State Funding	\$168,870	\$162,292	\$236,572	\$243,146	\$810,880	\$202,720
State Share					85%	

Alaska's outstanding long term debt for K-12 public school systems was \$1.4 billion (\$1,406,187,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$48 million (\$48,257,000).

Local schools districts in Alaska are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. Alaska's charter schools have access to facility funding through their local districts. Most charter schools are in leased facilities. In 1999, in *Kasayulie v. State*, a state trial court found that the state system for funding school facilities was racially discriminatory against Alaska Natives and did not allocate sufficient funding for school facilities in rural school districts. In response, the state increased facilities funding for these districts.

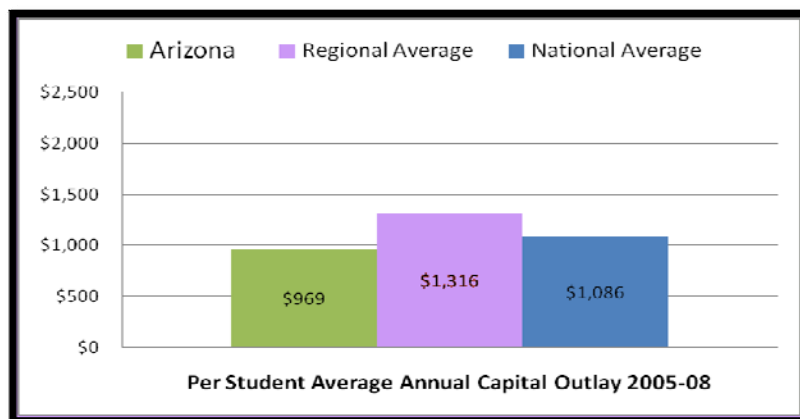
The Alaska Department of Education and Early Development provides debt reimbursement and grant funding for individual projects. To receive state reimbursement for construction or major maintenance capital projects, municipal districts must first get the project approved by the State Department of Education. The municipality must then secure voter approval. With state and voter approval, the municipality may issue bonds for the project and the state will reimburse the approved percentage of the bond payments.

The state funding priorities are: unhoused students (defined as children living too far from existing school facilities); building condition and age; and crowding. Allowable uses of state facilities funds are for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: U.S. Census of Governments; Alaska Department of Education & Early Development- Division of School Finance; Education Justice, www.educationjustice.org/states/alaska.html

Arizona

Public school districts in Arizona reported spending a total of \$3.8 billion (\$3,827,300,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$969 per student per year. This per student spending ranked 23rd of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming

The Arizona School Facilities Board spent 32% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of

all states. Federal funding for school facilities represents less than a 1% contribution. There is no state funding for public charter school facilities.

Capital Outlay (in thousands of \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	620,306	852,222	1,117,136	1,237,636	3,827,300	956,825
State Funding	334,400	245,300	404,900	249,300	1,233,900	308,475
State Share					32%	

School districts in Arizona reported outstanding long term debt for K-12 public school systems of \$4.8 billion (\$4,792,059,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$435 million (\$435,278,000).

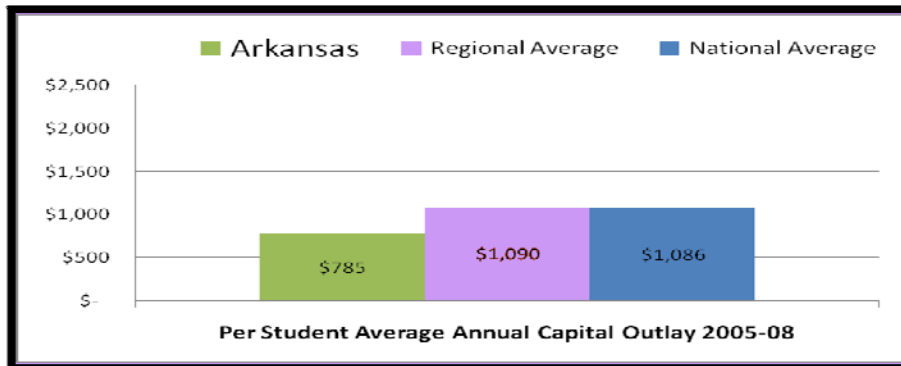
All but six of Arizona's local schools districts are fiscally independent and have their own taxing authority to raise funds for capital outlay. The state mandates a debt limit for local school districts of 10% of assessed property value. In 1994, the Supreme Court of Arizona ruled in *Roosevelt Elementary SchDist v. Bishop* that the state's school funding system for facilities and equipment violated the state constitution. In 1998, the court approved the state's remedy, which continues in effect. Nonetheless, some school districts have repeatedly challenged the legislature's alleged failure to fully fund the Building Renewal portion of the system.

The Arizona School Facilities Board provides project level grants on a competitive basis for capital improvements for existing facilities through the Building Renewal Fund. The state also provides formula driven grants for new construction. Allowable uses of these state funds are planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: U.S. Census of Governments; Arizona School Facilities Board; Education Justice, www.educationjustice.org/states/arizona.html

Arkansas

Public school districts in Arkansas reported spending a total of \$1.5 billion (\$1,494,934,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$785 per student per year. This per student spending ranked 31st of 50 states and the District of Columbia.



Note: South region includes Alabama, Arkansas, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

The state paid 18% of the total capital outlay from

2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution. Arkansas's charter schools do not have access to state facility funding.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	313,230	367,862	424,633	389,209	1,494,934	373,734
State Funding	13,000	25,000	72,000	171,500	281,500	70,375
State Share					18%	

Arkansas's school districts reported outstanding long term debt for K-12 public school systems of \$2.8 billion (\$2,845,898,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$113 million (\$112,990,000).

Local schools districts in Arkansas have their own taxing authority to raise funds for capital outlay. They are fiscally independent and are supported through local and state tax revenues and financing. School districts are not permitted to use the state's credit rating when they borrow funds for school district capital projects.

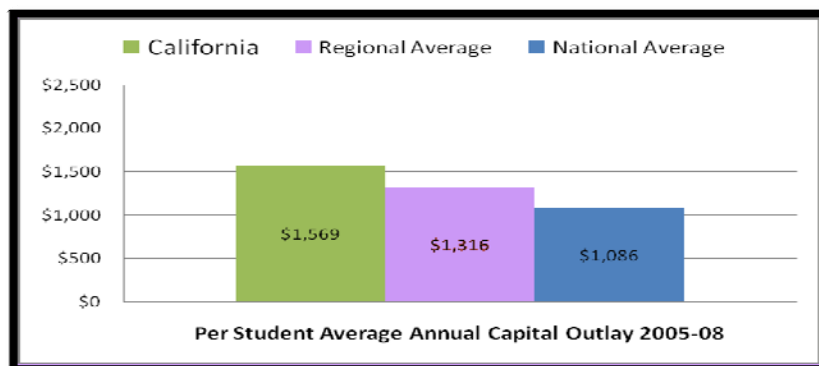
On multiple occasions beginning in 1983, the Arkansas Supreme Court found that the state's system of allocating funds among school districts violated the state constitution's guarantee of equal protection and its requirement that the state provide a "general, suitable, efficient system" of education. The legislature made several attempts to remedy the deficiencies, finally receiving court approval in 2007.

The Arkansas Division of Public School Academic Facilities and Transportation now provides funds directly to local school districts for qualifying new construction, renovation, or alterations projects. Capital projects are prioritized for state funding based on growth, school district wealth index, and facility condition. School districts can use state funds for design and engineering, construction, and environmental assessment and abatement.

Source: US Census of Governments; Arkansas Division of Public School Academic Facilities and Transportation; Education Justice, www.educationjustice.org/states/arkansas.html

California

Public school districts in California reported spending a total of \$39 billion (\$38,830,427,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,569 per student per year. This per student spending ranked 6th of 50 states and the District of Columbia.



Note: Western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The California Office of Public School Construction paid 29% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the second highest quartile of all states. Federal funding for school facilities represents less than 1% of all capital outlay.

Capital Outlay (in thousands\$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	10,020,558	9,824,713	9,828,692	9,156,464	38,830,427	9,707,606
State Funding	2,900,000	2,703,500	3,853,000	2,152,500	11,609,300	2,902,325
State Share					29%	

School districts in California reported outstanding long term debt for all state and local K-12 public school system borrowing of \$42.7 billion (\$42,695,239,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$1.8 billion (\$1,780,780,000).

Local schools districts in California have their own taxing authority to raise funds for capital outlay, but there is a state mandated debt limit for K-12 school districts of 2.5% of assessed valuation. California school districts are fiscally independent and are supported through local and state tax revenues and financing. The school districts must use their own credit rating, not the state's rating, when they borrow funds for school district capital projects. However, the state does provide credit enhancements through pooled borrowing from the California School Finance Authority. California's charter schools have access to state facility funding through the Charter School Facility Grant Program (SB740); the State Charter School Facilities Program (Prop 47, 55, 1D); the State Charter School Facility Incentive Grants Program; and the California Charter Building Fund (Prop 39). In addition, they can use credit enhancements through the Charter Conduit Financing program.

Two legal settlements specify the state's responsibility for facility spending. The 2000 settlement in *Godinez v. California* resulted in the state developing a new system for funding school facilities, with prioritization of funding to alleviate overcrowded schools. In the 2004 settlement of *Williams v. California*, the state agreed to provide \$800 million for emergency school repairs in certain schools across the state and review school conditions annually. There has been progress towards greater equity

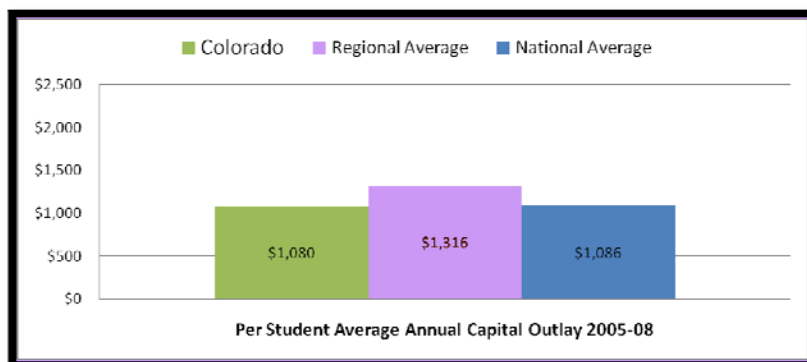
made as a result of these settlements, though the significant cuts to state education funding in 2009 and 2010, including a freeze on many construction projects, may impede this progress.

The state distributes facility funding directly to the local school districts through matching grants and reimbursements for individual projects. Generally, funds are distributed on a first come, first served basis, based on eligibility for funding, as determined by projected unhoused students for new construction; and age of facilities for modernization. School districts can use state-provided capital funds for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, California High Performing Schools (CHPS) incentive, furniture, fixtures and equipment.

Source: US Census of Governments; California Department of Education, School Facilities Planning Division; Education Justice, www.educationjustice.org/states/california.html; *Ending School Overcrowding in California: Building Quality Schools for All Children*, PolicyLink and MALDEF, 2005

Colorado

Public school districts in Colorado reported spending a total of \$3.4 billion (\$3,442,874,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,080 per student per year. This per student spending ranked 20th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

In 2000, the trial court approved a settlement agreement of *Giardino v. Colorado State Board of Education* under which the State committed \$190 million over more than a decade to fund school repair and construction in the neediest school districts. This outcome still left a low level of support from the Colorado Department of Education, Division of Public School Capital Construction Assistance, which paid only 1% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the second lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$743,527	\$837,198	\$900,535	\$961,614	\$3,442,874	\$860,719
State Funding	\$0	\$10,367	\$10,353	\$15,932	\$36,652	\$9,163
State Share					1%	

Colorado's school districts reported outstanding long term debt for K-12 public school systems of \$7.3 billion (\$7,334,461,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$366 million (\$365,970,000).

State support for public school facilities will be significantly increased following the 2008 establishment of the Building Excellent Schools Today (BEST) program. The BEST legislation (House Bill 08-1335) increases the state's level of financial assistance provided to school districts, charter schools, institute charter schools, BOCES, and the Colorado School for the Deaf and Blind for capital construction projects. It is anticipated that BEST legislation will provide approximately \$500 million for capital projects including new schools, major renovations, additions and smaller projects. With local matching contributions, the \$500 million will be leveraged to be significantly more.

Colorado school districts are fiscally independent and are supported through local and state tax revenues and financing. Local schools districts in Colorado have their own taxing authority which they use to raise funds for capital outlay, but there is a state-mandated debt limit. Local districts can bond up to 20% of their assessed property valuation, with an exception to 25% for fast growing districts that obtain voter approval. The school districts are permitted to use the state's credit rating when they

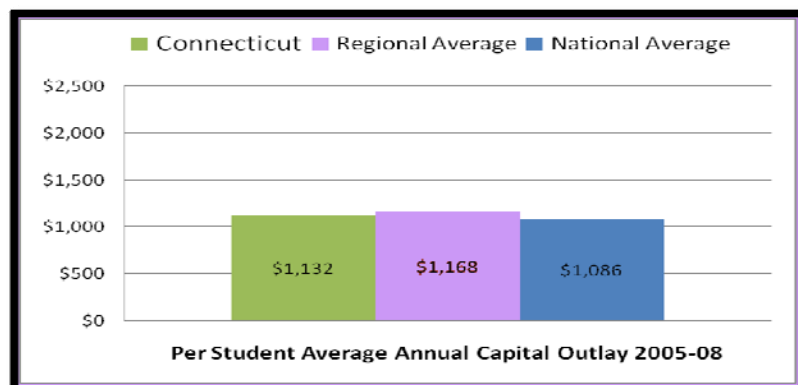
borrow funds for capital projects. Colorado's charter schools have access to state facility funding through a per pupil allocation from the Charter School Capital Construction Grant program, as well as from the Building Excellent Schools Today (BEST) program.

The Colorado Department of Education provides matching grants to local school districts on a competitive basis through the BEST program. The state's Minimum Match is determined using several measures of school district wealth in comparison with statewide averages, as well as bond election effort and success over the past decade. BEST funds can be used for design and engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; Colorado Department of Education-Division of Public School Capital Construction Assistance; Education Justice, www.educationjustice.org/states/colorado.html

Connecticut

Public school districts in Connecticut reported spending a total of \$2.5 billion (\$2,495,271,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,132 per student per year. This per student spending ranked 16th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 17% of the total capital outlay from 2005 and 2008, with local school districts

paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands in dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	417,370	518,722	818,730	740,449	2,495,271	623,818
State Funding	125,154	121,029	104,924	94,058	445,165	111,291
State Share					17%	

Connecticut's school districts reported outstanding long term debt for K-12 public school systems of \$2.1 billion (\$2,145,863,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$154 million (\$154,459,000).

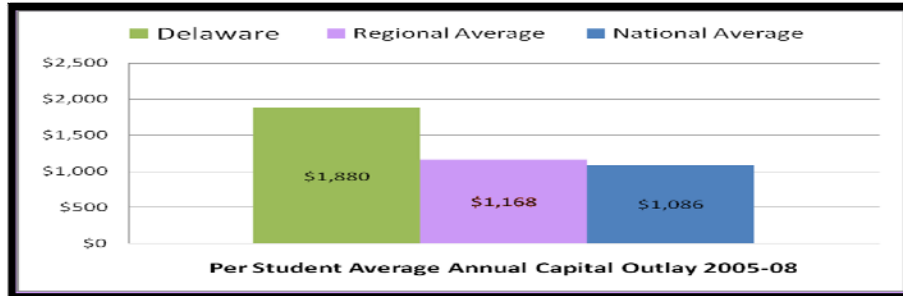
Connecticut's local school districts are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. Two court cases specify the state's responsibility for funding school facilities. In 1977, the Connecticut Supreme Court found education to be a fundamental right, and concluded that the state's school funding system, which depended primarily on local property taxes without significant equalizing state support, was unconstitutional. In 2010, the Connecticut Supreme Court held in *Connecticut Coalition for Justice in Education Funding (CCJEF) v. Rell* that the state constitution gives all Connecticut schoolchildren the right to a suitable education, and defined one component of this as minimally adequate physical facilities and classrooms. Connecticut's charter schools have some access to state funds for facilities. They are not eligible for school construction bonds, but may receive funds appropriated through special legislation.

The Connecticut Department of Education provides matching grants to local school districts, with state share (between 20 and 80%) determined by relative district wealth ranking. School districts can use state funds for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; Connecticut Department of Education, Bureau of School Facilities; Education Justice, www.educationjustice.org/states/connecticut.html

Delaware

Public school districts in Delaware reported spending a total of \$858 million (\$857,671,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,880 per student per year. This per student spending ranked 3rd of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 63% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	166,737	220,047	238,822	232,065	857,671	214,418
State Funding	141,821	124,679	140,811	141,312	548,623	137,156
State Share					63%	

School districts in Delaware reported outstanding long term debt for K-12 public school systems of \$571 million (\$571,069,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$21 million (\$21,479,000).

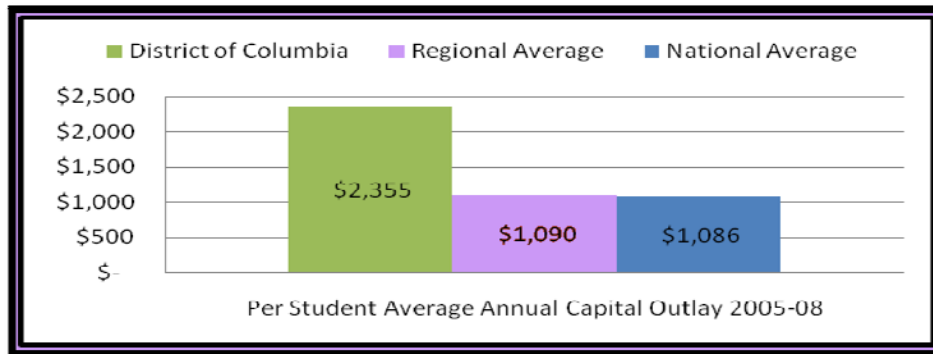
Local schools districts in Delaware are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but there is a state mandated debt limit of 10% of relative property value wealth. Local school districts are permitted to use the state's credit rating when they borrow funds for capital projects. Delaware's charter schools do not have access to state facility funding.

The Delaware Department of Education provides funding through local school districts for specific projects, with priority given to projects that will mitigate overcrowding, facilitate implementation of full-day kindergarten, or resolve significant life safety and health issues. The share of state support for public school facilities is determined using an ability construction ratio that looks at relative property wealth of a school district and ranges from 60 to 80%. School districts can use state funds for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Delaware Department of Education –Educational Facilities, Planning & Construction, Maintenance and Operations

District of Columbia

The District of Columbia's public school district reported spending a total of \$548 million (\$548,170,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$2,355 per student per year. This per student spending ranked 1st of 50 states and the District of Columbia.



Note: The Southern region includes Alabama, Arkansas, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia

The District of Columbia paid \$538 million in capital outlay from 2005 and 2008 from borrowed sources and paid an additional \$235 million from general fund surplus revenue. This level of state support for school facilities was in the top quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	112,837	95,360	144,784	195,189	548,170	137,043
State Funding	174,909	227,123	163,299	218,197	783,528	195,882
State Share					142%	

The school district's outstanding long term debt for K-12 public school systems is not reported to the U.S. Census of Governments because the city is responsible for school facilities debt repayment, not the school district.

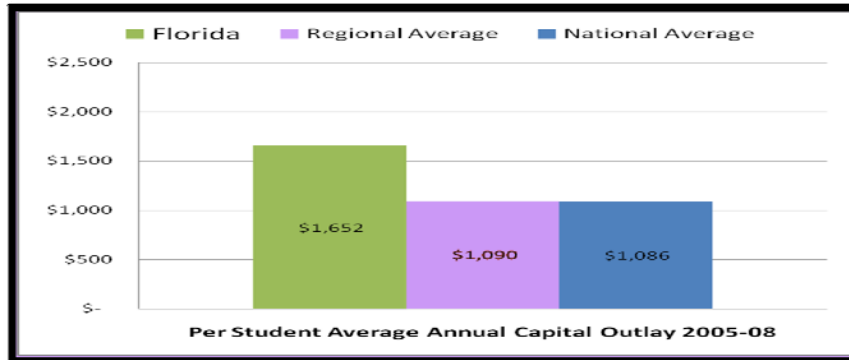
The District of Columbia Public Schools, the local education agency reporting capital outlay does not have its own taxing authority to raise funds for capital outlay. It is fiscally dependent and supported through allocations of municipal tax revenues and financing. The District of Columbia's public charter schools however can use their annual facility allowance and other per student funds to borrow funds.

The District of Columbia provides the Office of Public Educational Facility Modernization (OPEFM) capital funds for building improvements to the schools within the District of Columbia Public Schools system. Using the District's Master Education Plan Guiding Principles, and an educational facility master plan, the OPEFM is charged with managing design and engineering, construction, environmental assessment and abatement, furniture fixtures and equipment, and project management for DCPS capital improvement projects.

Source: US Census of Governments; District of Columbia Office of Public Education Facilities Modernization

Florida

Public school districts in Florida reported spending a total of \$17.5 billion (\$17,487,276,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,652 per student per year. This per student spending ranked 5th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 21% of the total capital outlay from 2005

and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$3,141,369	\$4,048,574	\$5,161,298	\$5,136,035	\$17,487,276	\$4,371,819
State Funding	\$386,720	\$361,540	\$1,630,790	\$1,263,170	\$3,642,220	\$910,555
State Share					21%	

Florida's outstanding long term debt for K-12 public school systems was \$17 billion (\$17,032,257,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$823 million (\$822,685,000).

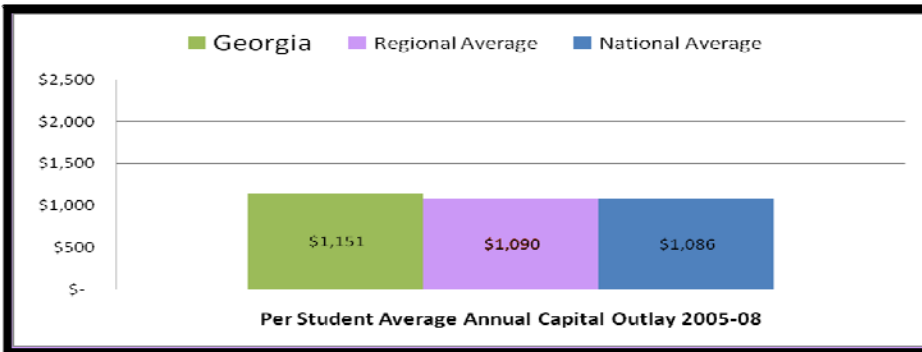
Local schools districts in Florida are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for school facilities capital outlay. Local districts are not permitted to use the state's credit rating when borrowing for capital projects. Charter schools that meet the statutory eligibility criteria for fixed capital outlay funding receive a monthly allocation of funds for facilities purposes.

The Florida Department of Education provides monthly disbursements to local school districts based on available revenues, which are allocated by statutory formulas. Specific project allocations are determined locally based on the school district's prioritization of needs.

Source: U.S. Census of Governments; Florida Department of Education, Office of Educational Facilities

Georgia

Public school districts in Georgia reported spending a total of \$7.6 billion (\$7,581,230,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,151 per student per year. This per student spending ranked 14th of 50 states and the District of Columbia.



Note: The South region includes Alabama, Arkansas, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 14% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands in \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	1,564,086	1,643,550	1,952,531	2,421,063	7,581,230	1,895,307
State Funding	161,920	117,620	382,760	454,165	1,116,465	279,116
State Share					14%	

Georgia's outstanding long term debt for K-12 public school systems was \$6 billion (\$5,962,380,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$235 million (\$234,783,000).

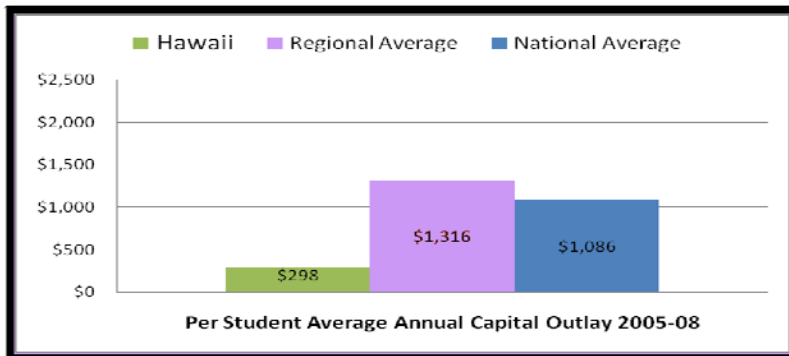
Local schools districts in Georgia are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but they must comply with the state's debt limit. Local school districts are permitted to use the state's credit rating when they borrow funds for capital projects. School districts have the authority to use local county sales tax to repay school district borrowing. Georgia's charter schools can use the state's credit rating for borrowing if they are chartered by the local school district. Independent charters cannot use the state's credit rating.

The Georgia Department of Education provides reimbursements to school districts for approved facilities projects, with state facility funding level set by formula in state law. School districts can use state funds for planning, design/engineering, construction, and environmental assessment and abatement.

Source: US Census of Governments; Georgia Department of Education-Finance & Business Operations

Hawaii

Public school districts in Hawaii reported spending a total of \$215 million (\$214,738,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$298 per student per year. This per student spending ranked 51st of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid 100% of the total capital outlay from 2005 and 2008. This share of state support for school facilities was in the topquartile of all states, but was the lowest level in the nation and region. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	19,126	35,806	79,263	80,543	214,738	53,685
State Funding	19,126	35,806	79,263	80,543	214,738	53,685
State Share					100%	

Hawaii had no outstanding long term debt for K-12 public school systems at the end of 2008.

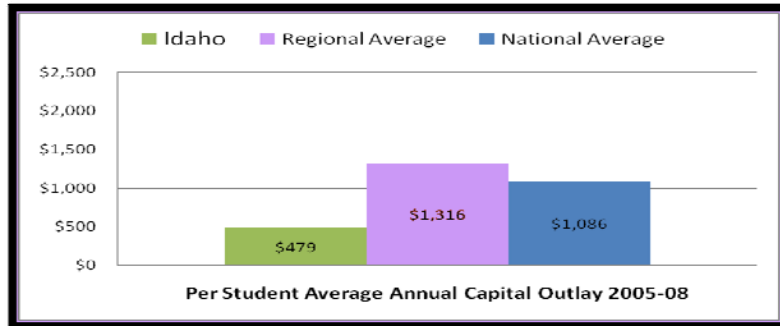
There is one consolidated school district in Hawaii and it is fiscally dependent and supported through allocations of state tax revenues and financing. It does not have its own taxing authority to raise funds for capital outlay. The Department of Education does not have the authority to borrow funds for school district capital projects, but must go to the state legislature for funds. Hawaii's charter schools have access to state facility funding if they are conversion schools. Charter schools chartered through the Board of Education do not receive state facilities funding.

The Hawaii Department of Education pays directly for local facility projects. Prioritization and state funding allocation is determined based on school building age and condition, as well as student demographics, building health and safety, and maintenance needs. State facility funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; Hawaii Department of Education- Office of School Facilities and Support Services

Idaho

Public school districts in Idaho reported spending a total of \$509 million (\$508,861,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$479 per student per year. This per student spending ranked 46th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid 11% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	150,757	159,713	135,863	62,528	508,861	127,215
State Funding	10,900	12,600	0	34,400	57,900	14,475
State Share					11%	

Idaho's school districts reported outstanding long term debt for K-12 public school systems of \$1.4 billion (\$1,362,666,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$61 million (\$61,282,000).

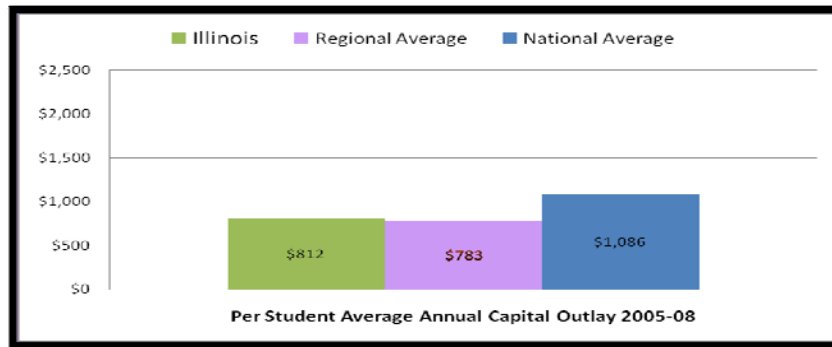
Local schools districts in Idaho are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 5% of property value. School districts are permitted to use the state's credit rating when they borrow funds for capital projects. Idaho's charter schools have access to state facility funding for maintenance if they own their own buildings.

The Idaho Department of Education provides local school districts with facilities assistance in the form of bond repayment subsidies, allocations for maintenance, and emergency funds. State facilities funding can be used for planning, design/engineering, construction, demolition, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, school buses, interest and debt service.

Source: US Census of Governments; Idaho State Department of Education

Illinois

Public school districts in Illinois reported spending a total of \$6.9 billion (\$6,834,622,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$812 per student per year. This per student spending ranked 28th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid 8% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of

state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	1,701,638	1,555,803	15,77,321	1,999,860	6,834,622	1,708,655
State Funding	288,000	192,000	33,000	30,000	543,000	135,750
State Share					8%	

School districts in Illinois reported outstanding long term debt for K-12 public school systems of \$17.2 billion (\$17,239,898,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$781 million (\$780,769,000).

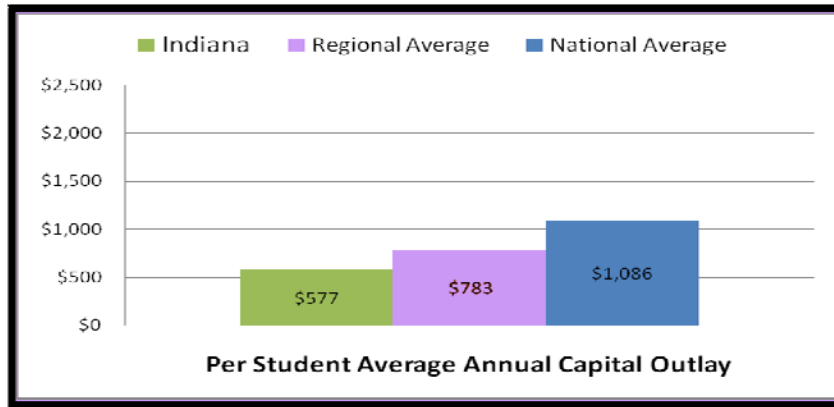
Local schools districts in Illinois are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are permitted to use the state's credit rating when they borrow funds for capital projects. Illinois's charter schools have some access to state facility funding for maintenance and energy efficiency project. For health, life-safety, and construction projects, charters must go to their local school districts. Charters that are chartered by local school districts are also eligible to use the state's credit rating for borrowing.

The state provides grants to local schools districts for approved projects, with an automatic set-aside of 20% of available state school construction funds allocated to Chicago Public Schools. The level of state funding depends upon district wealth, and projects are prioritized in the following order: replacement following manmade or natural disaster; alleviation of overcrowding; support of school district reorganization; replacement of facilities with health and life-safety hazards; alterations for disability accessibility; and other unique solutions to facilities needs. State capital funds can be used by local school districts for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment. Chicago is the only district where state funds can be used for interest payments on facilities debt.

Source: US Census of Governments; Illinois State Board of Education

Indiana

Public school districts in Indiana reported spending a total of \$2.4 billion (\$2,384,825,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for construction and building or land acquisition averaged \$576 per student per year. This per student funding ranked 41st of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state provides no funds for school district capital outlay. This state share is in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$613,088	\$649,231	\$575,458	\$547,048	\$2,384,825	\$596,206.25
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

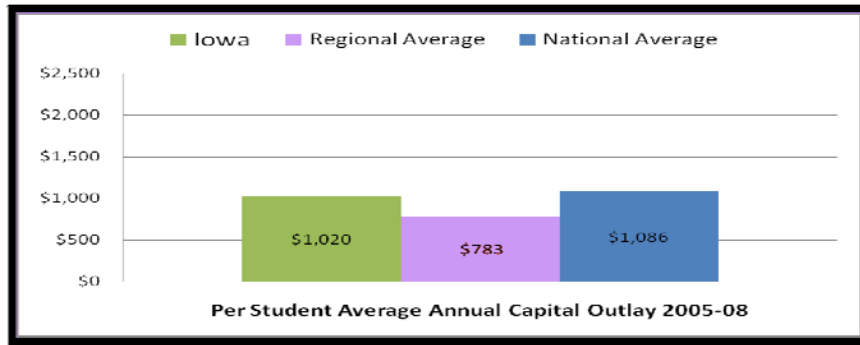
Indiana's outstanding long term debt for K-12 public school systems was \$12.2 billion (\$12,153,306,000) at the end of 2008. The interest payments for 2008 for this long term indebtedness were \$252 million (\$252,296,000).

Local schools districts in Indiana are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay.

Source: U.S. Census of Governments; Indiana University Center for Evaluation & Education Policy

Iowa

Public school districts in Iowa reported spending a total of \$2 billion (\$1,978,447,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,020 per student per year. This per student spending ranked 22nd of 50 states and the District of Columbia.



Note: Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin

The state paid 60% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states. As part of these state funds, Iowa Department of Education has had an annual federal appropriation from the U.S. Department of Education, Impact Aid Office for the Iowa Demonstration Construction Grant Program since 1998. These federal funds averaged \$10 million annually over the past dozen years, representing a 2% annual contribution, by far the federal share of any state.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	413,441	486,826	526,547	551,633	1,978,447	494,612
State Funding	252,868	284,167	305,196	358,050	1,200,281	300,070
State Share					60%	

School districts in Iowa reported outstanding long term debt for K-12 public school systems of \$2 billion (\$1,982,864,000) at the end of 2008. The interest payments for 2008 for this long term indebtedness were \$91 million (\$90,884,000).

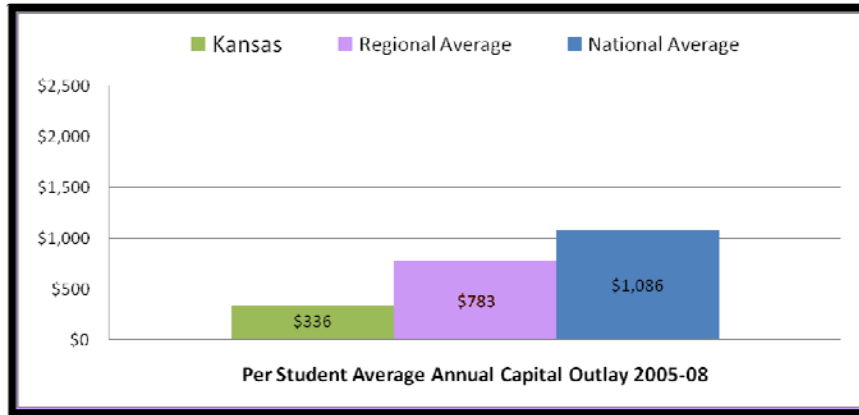
Local schools districts in Iowa are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. Local school districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The Iowa Department of Education provides grants to local school districts using a per pupil allocation formula. State facilities funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service. Iowa's charter schools have access to state facility funding.

Source: US Census of Governments; Iowa Department of Education- School Finance Facilities and Operations Services

Kansas

Public school districts in Kansas reported spending a total of \$629 million (\$628,919,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$336 per student per year. This per student spending ranked 50th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid 60% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This share of state support for school facilities was in the topquartile of all states, but was at a level far lower than the region or the nation. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	121,825	149,884	188,083	169,127	628,919	157,230
State Funding	71,387	95,995	103,664	111,427	382,473	95,618
State Share					60%	

Kansas's outstanding long term debt for K-12 public school systems was \$3.8 billion (\$3,760,848,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$156 million (\$155,885,000).

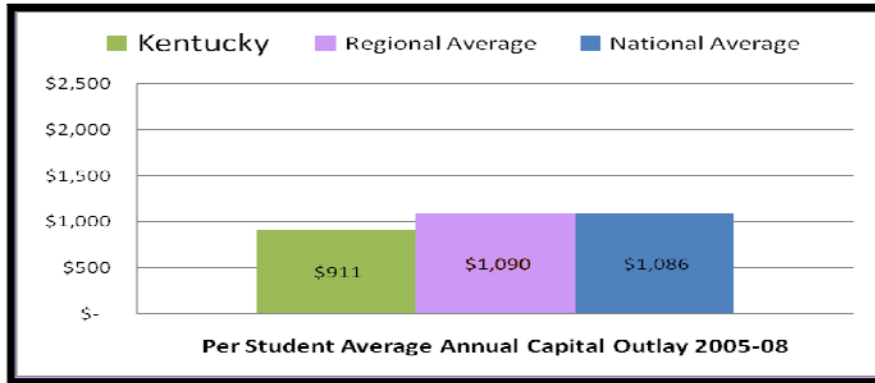
Local schools districts in Kansas are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects. Kansas's charter schools have access to state facility funding through their local districts.

The Kansas Department of Education provides funding to local school districts for individual approved projects through three funding streams: bond and interest aid, capital outlay aid, and new facilities weighting. The state uses an equalization formula to distribute aid, with lower wealth school districts getting a higher share of state facilities support. State funds can be used for interest and debt service.

Source: US Census of Governments; Kansas State Department of Education

Kentucky

Public school districts in Kentucky reported spending a total of \$2.4 billion (\$2,426,938,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$911 per student per year. This per student spending ranked 24th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The Kentucky School Facilities Construction Commission paid 41% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	623,222	564,894	610,676	628,146	2,426,938	606,735
State Funding	245,000	250,000	250,000	260,000	1,005,000	251,250
State Share					41%	

Kentucky's outstanding long term debt for K-12 public school systems was \$4.4 billion (\$4,437,730,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$179 million (\$178,840,000).

Local schools districts in Kentucky are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although the State Department of Education must confirm local school districts' ability to enter into debt. Local school districts are permitted to use the state's credit rating with an intercept provision when they borrow funds for capital projects. Kentucky's charter schools do not have access to state facility funding.

In 1989, the Supreme Court of Kentucky ruled in *Rose v. Council for Better Education* that the state was not providing adequate and equitable funding for all schools. The resulting remedy has made significant improvements in the allocation of state education funds, including for facilities, and the court's standard for the state's responsibility on provision of education has been adopted by several other state courts with funding cases.

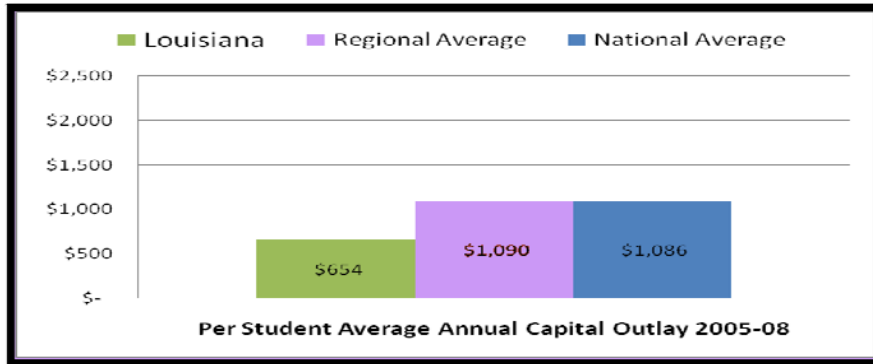
The Kentucky School Facilities Construction Commission provides annual appropriations to local school districts for facility funding through three primary funding sources. School Facilities Construction funds

are based on facility condition and crowding; Capital Outlay funds are based on attendance; and equalization funds based on relative wealth of the school districts. The state also sets asides funds for urgent need projects, used mostly in poor, small, rural districts. State facility funds can be used for design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Kentucky Department of Education, Department of Facilities Management; Kentucky School Facilities Construction Commission; Education Justice, www.educationjustice.org/states/kentucky.html

Louisiana

Public school districts in Louisiana reported spending a total of \$1.7 billion (\$1,734,310,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$653 per student per year. This per student spending ranked 37th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid for none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Following Hurricane Katrina in August 2005, the Federal Emergency Management Agency (FEMA) distributed \$2.1 billion in grants for public school capital outlay in Louisiana.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	268,546	344,928	489,813	631,023	1,734,310	433,578
FEMA Funding	2,100,000					
State Funding	0	0	0	0	0	0
State Share					0%	

Louisiana school districts report outstanding long term debt for K-12 public school systems of \$3 billion (\$3,027,769,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$103 million (\$102,504,000).

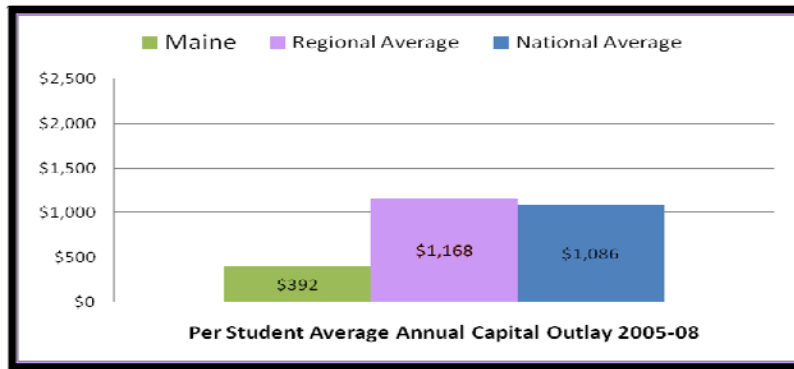
Local schools districts in Louisiana are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The State provides no funding for school capital outlay projects. Local districts are in charge of their own school construction programs. However, the Recovery School District (RSD) in New Orleans, which is operated by the State Board of Elementary and Secondary Education (BESE) in Louisiana is responsible for management of the public school facilities of the RSD schools—including for capital outlay.

Source: US Census of Governments; Louisiana Department of Education

Maine

Public school districts in Maine reported spending a total of \$306 million (\$306,046,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$392 per student per year. This per student spending ranked 49th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 84% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states, but only two states spent less per student. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	84,763	79,066	57,131	85,086	306,046	76,512
State Funding	0	78,849	85,385	92,996	257,230	64,308
State Share					84%	

Maine's school districts reported outstanding long term debt for K-12 public school systems of \$788 million (\$787,589,000) at the end of 2008. The interest payments for 2008 for this long term indebtedness were \$46 million (\$46,170,000).

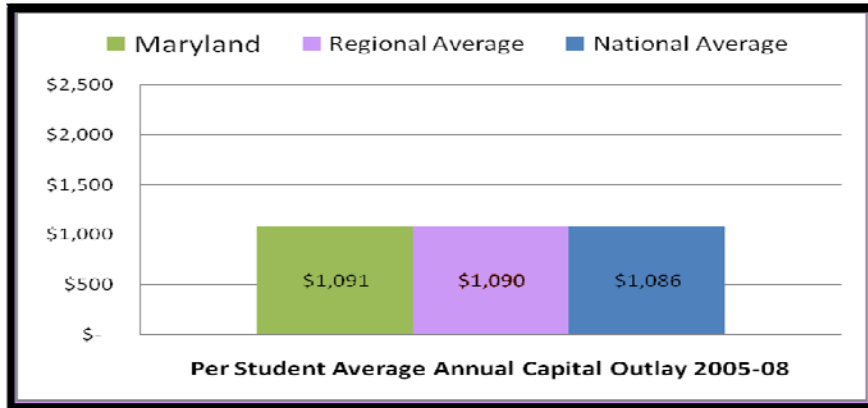
One-third of local schools districts in Maine are fiscally independent, while the other two-thirds are fiscally dependent. The fiscally independent districts have their own taxing authority to raise funds for capital outlay, although there is a state-mandated debt limit. Local school districts are permitted to use the state's credit rating when they borrow funds for capital projects.

The Maine Department of Education provides reimbursements to local school districts for capital projects, with funding determinations made based on building condition. State facility funds may be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Maine Department of Education

Maryland

Public school districts in Maryland reported spending a total of \$3.7 billion (\$3,690,447,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,091 per student per year. This per student spending ranked 19th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The Maryland Public School Construction Program paid 32% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the second highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$778,071	\$852,644	\$947,754	\$1,111,978	\$3,690,447	\$922,612
State Funding	\$136,000	\$273,000	\$337,000	\$419,000	\$1,165,000	\$291,250
State Share					32%	

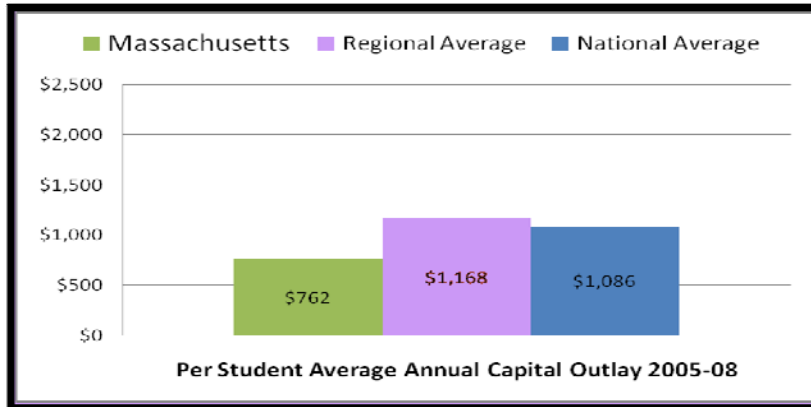
Maryland school districts reported outstanding long term debt for K-12 public school systems of \$3.1 billion (\$3,143,411,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$133 million (\$132,722,000).

Local schools districts in Maryland do not have their own taxing authority to raise funds for capital outlay. They are fiscally dependent and are supported through allocations of local and state tax revenues and financing. The counties are permitted to use the state’s credit rating when they borrow funds for school district capital projects. Maryland’s charter schools have access to state facility funding only if they are located in a building owned by the local school district and funds are requested by the local board of education as part of its annual capital request. The State provides direct payments to vendors and reimbursements to local school districts for design/engineering, construction, and furniture, fixtures and equipment.

Source: US Census of Governments; Maryland State Department of Education

Massachusetts

Public school districts in Massachusetts reported spending a total of \$2.9 billion (\$2,857,057,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$762 per student per year. This per student spending ranked 32nd of 50 states and the District of Columbia.



Note: The northeast region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont

However, the Massachusetts School Building Authority reported spending a total of \$5.5 billion (\$5,535,356,000) in capital outlay from 2005 and 2008. It is unclear from the

accounting whether the school district's reporting to the U.S. Census of Governments is a part of, or in addition to the School Building Authority capital outlay expenditures. In either case, the share and level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$714,827	\$800,592	\$781,615	\$560,023	\$2,857,057	\$714,264
State Funding	\$1,064,608	\$2,077,875	\$1,578,921	\$813,952	\$5,535,356	\$1,383,839
State Share					unclear	

School districts in Massachusetts's report outstanding long term debt for K-12 public school systems of \$5.2 billion (\$5,184,112,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$285 million (\$285,074,000).

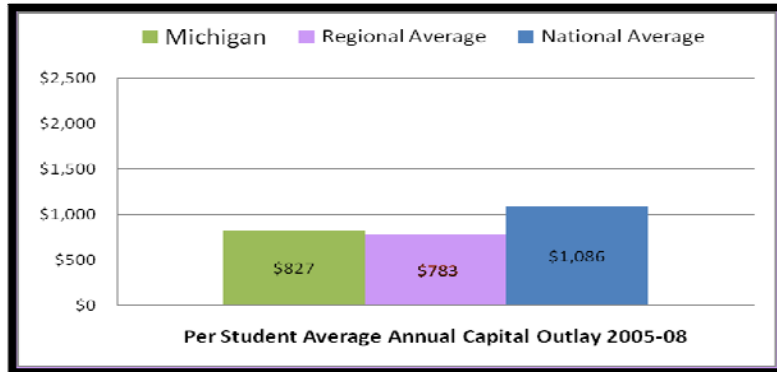
Local schools districts in Massachusetts are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. The cities and towns are permitted to use the state's credit rating when they borrow funds for school district capital projects. The state's Horace Mann charter schools may use the state's credit rating to borrow funds for capital projects, as they are part of the local school district. Commonwealth charter schools may not use the state's credit rating. Massachusetts Development provides loans to public charter schools.

The Massachusetts School Building Authority provides matching reimbursement funds to cities, towns, and regional school districts for individual projects. Project funding is determined based on building condition and overcrowding, with funds going to the neediest projects first. State aid matching percentage varies depending on district wealth, up to 80% of project costs for low-wealth districts. State funds can be used for planning, design/engineering, construction, and furniture, fixtures and equipment.

Source: US Census of Governments, Massachusetts School Building Authority

Michigan

Public school districts in Michigan reported spending a total of \$5.5 billion (\$5,548,146,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$827 per student per year. This per student spending ranked 27th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state provided none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	1,581,408	1,518,589	1,340,432	1,107,717	5,548,146	1,387,037
State Funding	0	0	0	0	0	0
State Share					0%	

School districts in Michigan reported outstanding long term debt for K-12 public school systems of \$19.4 billion (\$19,427,089,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$849 million (\$849,225,000).

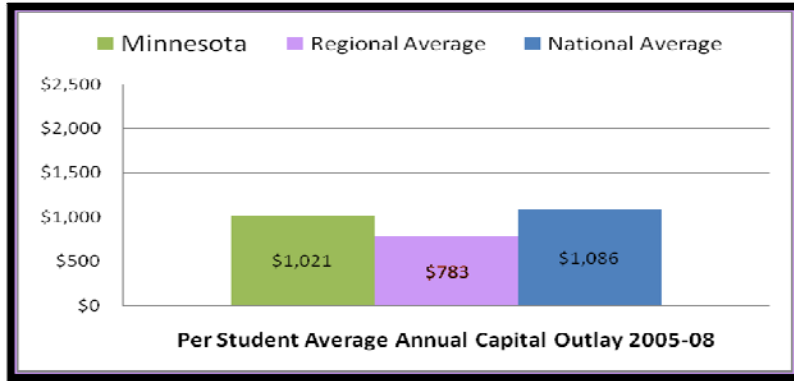
Local schools districts in Michigan are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are permitted to use the state’s credit rating when they borrow funds for capital projects, although they must first be qualified by the state School Bond Qualification and Loan Program.

The State provides school districts with loans (which must be repaid) to assist in making debt service payment on their qualified bonds. Michigan’s charter schools do not have access to state facility funding.

Source: US Census of Governments; Michigan Department of Treasury, Bureau of Bond Finance- School Bond Qualifications and Loan Program

Minnesota

Public school districts in Minnesota reported spending a total of \$3.3 billion (\$3,306,359,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,021 per student per year. This per student spending ranked 21st of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid 20% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$725,608	\$834,430	\$849,343	\$896,978	\$3,306,359	\$826,589.75
State Funding	\$230,651	\$208,866	\$130,232	\$119,971	\$6,897,20	\$172,430
State Share					20%	

School districts in Minnesota reported outstanding long term debt for K-12 public school systems of \$9 billion (\$9,047,479,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$427 million (\$427,109,000).

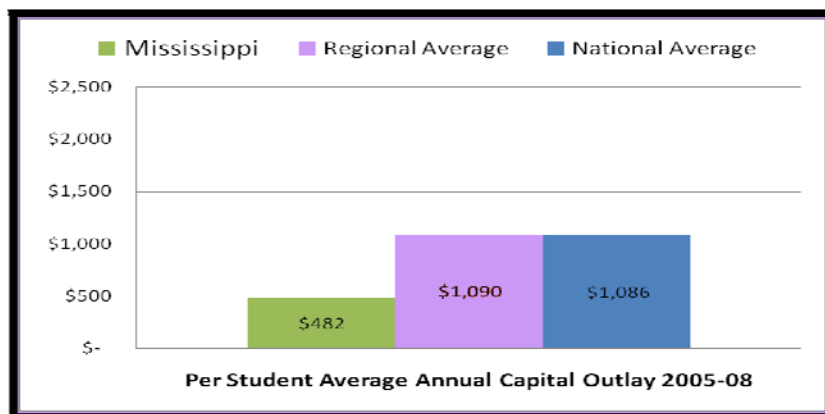
Local schools districts in Minnesota are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 15% of assessed market value of property within the district. Local districts are permitted to use the state’s credit rating when they borrow funds for capital projects. Minnesota’s charter schools also have access to the state’s credit rating for capital project borrowing.

The Minnesota Department of Education provides facilities funding to local school districts through three primary mechanisms: Operating Capital Revenue as a component of the general education funding formula; Debt Service Equalization Aid; and Maximum Effort School Aid loans.

Source: US Census of Governments; Minnesota Department of Education- Division of Program Finance

Mississippi

Public school districts in Mississippi reported spending a total of \$950 million (\$950,224,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for construction and building or land acquisition averaged \$482 per student per year. This per student funding ranked 45th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 1% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the bottomquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$183,441	\$290,980	\$234,920	\$240,883	\$950,224	\$237,556
State Funding	\$1,152	0	0	0	\$1,152	\$288
State Share					1%	

School districts in Mississippi report outstanding long term debt for K-12 public school systems of \$1.5 billion (\$1,500,352,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$70 million (\$70,407,000).

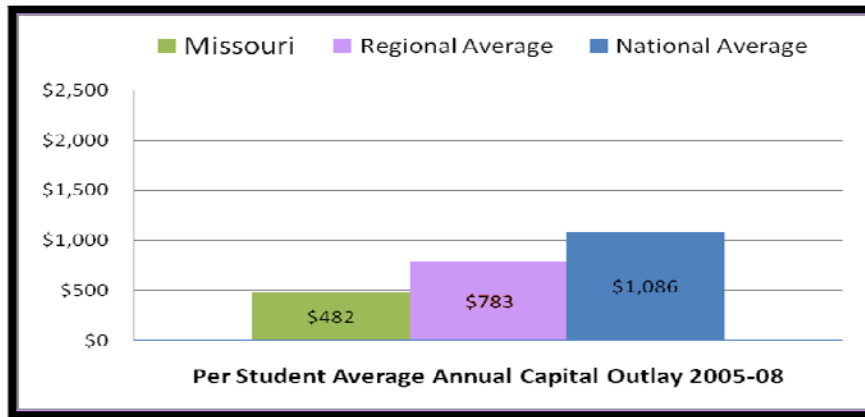
Local schools districts in Mississippi are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay although there is a state-mandated debt limit of 15% of assessed valuation for general obligation bonds, 25% for fast-growing districts. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The Mississippi Department of Education provides funds to local school districts for approved projects, with the amount determined by project type and square footage.

Source: US Census of Governments; Mississippi Department of Education- Office of Healthy Schools Environment Services, Safe and Orderly Schools, School Buildings and Grounds

Missouri

Public school districts in Missouri reported spending a total of \$2.6 billion (\$2,634,546,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$731 per student per year. This per student spending ranked 33rd of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid for no school district capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$520,265	\$561,287	\$715,699	\$837,295	\$2,634,546	\$658,637
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

School districts in Missouri reported outstanding long term debt for K-12 public school systems of \$6.1 billion (\$6,069,744,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$274 million (\$273,921,000).

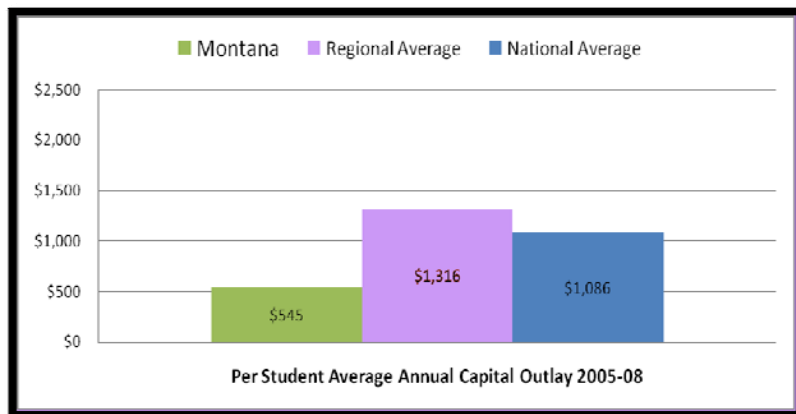
Local schools districts in Missouri are fiscally independent and are supported through allocations of local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The state provides no funding to local school districts for capital projects.

Source: US Census of Governments; Missouri Department of Elementary and Secondary Education- School Finance

Montana

Public school districts in Montana reported spending a total of \$311 million (\$310,952,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$545 per student per year. This per student spending ranked 42nd of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

In 1989, the Montana Supreme Court upheld a district court ruling in *Helena Elementary School District v. State* that found the state's school funding system to be unconstitutional. The ruling stated that the state's constitutional obligations are not

limited to general fund budgets, but also include such significant funds as capital outlay and debt service. Despite this ruling, the state's participation in financing school facilities remains relatively low. The state paid 11% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands \$)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$39,251	\$77,718	\$80,346	\$113,637	\$310,952	\$77,738
State Funding	\$8,411	\$9,436	\$8,425	\$9,744	\$36,016	\$9,004
State Share					11%	

School districts in Montana report outstanding long term debt for K-12 public school systems of \$363 million (\$363,394,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$16 million (\$15,983,000).

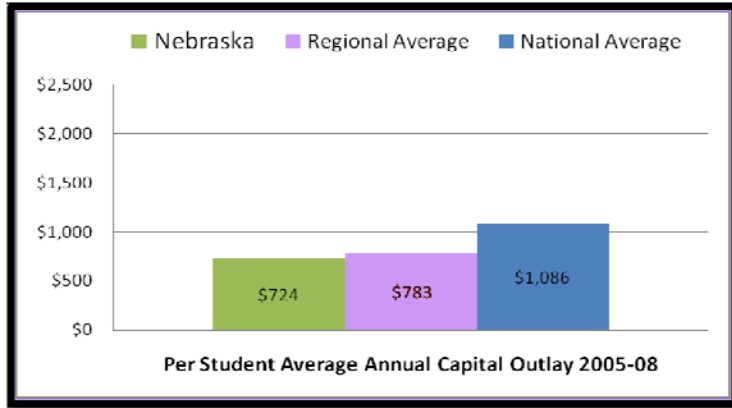
Local schools districts in Montana are fiscally independent and are supported through allocations of local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although there is a state-mandated debt limit. Local school districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The Montana Office of Public Instruction pays local school districts' debt service, with state funding dependent on district wealth. Higher wealth districts are eligible for state aid if they have outstanding debt and their property value per student falls below the guaranteed level. State funds can be used by local school districts for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Montana Office of Public Instruction-School Finance Division; Education Justice, www.educationjustice.org/states/montana.html

Nebraska

Public school districts in Nebraska reported spending a total of \$842 million (\$841,920,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$724 per student per year. This per student spending ranked 34th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid for no capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$151,544	\$147,924	\$241,780	\$300,672	\$841,920	\$210,480
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

Nebraska’s school districts reported outstanding long term debt for K-12 public school systems of \$1.7 billion (\$1,732,004,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$70 million (\$69,807,000).

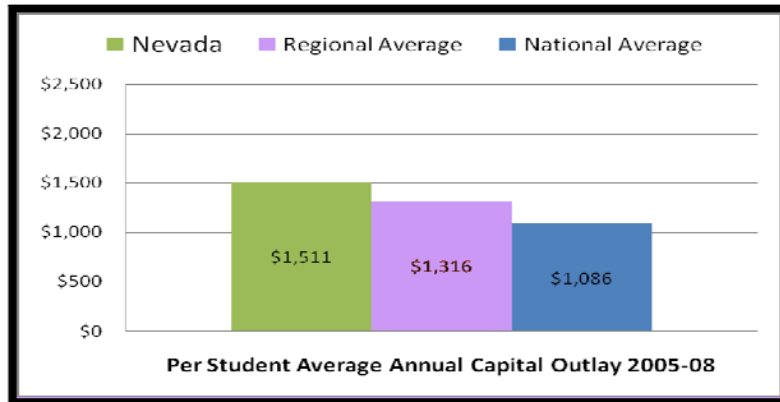
Local schools districts in Nebraska are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although small districts (under 1,000) are subject to a state-mandated debt limit of 14% of taxable value. Local districts are permitted to use the state’s credit rating when they borrow funds for capital projects.

The state provides no financial support to local school districts for capital outlay.

Source: US Census of Governments; Nebraska Department of Education, Office of Finance & Organizational Services

Nevada

Public school districts in Nevada reported spending a total of \$2.6 billion (\$2,591,840,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,511 per student per year. This per student spending ranked 7th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid for no capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$453,732	\$674,922	\$652,352	\$810,834	\$2,591,840	\$647,960
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

School districts in Nevada reported outstanding long term debt for K-12 public school systems of \$6 billion (\$6,005,012,000) at the end of 2008. The interest payments for 2008 for this long term indebtedness were \$246 million (\$245,970,000).

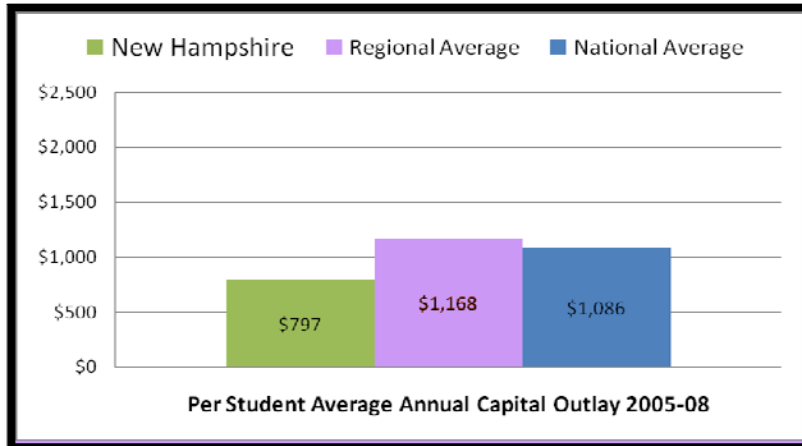
Local schools districts in Nevada are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandate debt limit of 15%. Local districts are not permitted to use the state's credit rating when they borrow funds for capital projects, but there is a permanent schools fund that districts can use for credit enhancement.

The state provides no funding to school districts or public charter schools for capital outlay.

Source: U.S. Census of Governments, Nevada State Department of Education

New Hampshire

Public school districts in New Hampshire reported spending a total of \$624 million (\$623,615,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$796 per student per year. This per student spending ranked 29th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 31% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of

all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$138,599	\$174,591	\$176,253	\$134,172	\$623,615	\$155,904
State Funding	\$43,159	\$46,516	\$53,151	\$51,563	\$194,389	\$48,597
State Share					31%	

School districts in New Hampshire reported outstanding long term debt for K-12 public school systems of \$958 million (\$958,276,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$43 million (\$42,798,000).

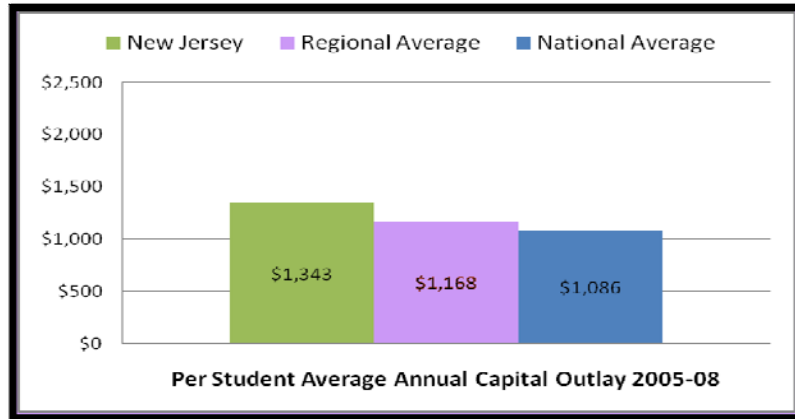
All but one of the local schools districts in New Hampshire are fiscally dependent and are supported through allocations of local and state tax revenues and financing. The dependent districts do not have their own taxing authority to raise funds for capital outlay. Municipalities are permitted to use the state's credit rating when they borrow funds for school district capital projects, although they are subject to a state-mandated debt limit of 7% of total assessed property value. New Hampshire's charter schools have access to state school building aid only if they are located in buildings owned by public school districts.

The state provides reimbursements to school districts for approved capital projects. There are three funding streams available to local school districts: School Building Aid Program, Kindergarten Construction Program, and Career/Technical Education Program. State funds are allocated based on community wealth equalization and number of towns that utilize the school. State capital funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments, NH Department of Education- Bureau of School Approval and Facility Mgmt

New Jersey

Public school districts in New Jersey reported spending a total of \$7.3 billion (\$7,305,514,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,343 per student per year. This per student spending ranked 8th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 57% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$2,030,060	\$1,906,809	\$1,875,933	\$1,492,712	\$7,305,514	\$1,826,379
State Funding	\$1,335,000	\$1,070,000	\$898,000	\$884,000	\$4,187,000	\$1,046,750
State Share					57%	

School districts in New Jersey reported outstanding long term debt for K-12 public school systems of \$8.8 billion (\$8,753,263,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$386 million (\$385,965,000).

Local schools districts in New Jersey are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although they are subject to a state-mandated debt limit, which is a percentage of assessed property value that varies by grade level. School districts can use any portion of the municipality's bond cap (3.5%), and can apply for an extension of credit to borrow money above the cap with the assumption that property values will increase in the future. Local school districts cannot use the state's credit rating when they borrow funds for school district capital projects. Until October 2010, New Jersey's charter schools received no state facility funding and were prohibited from using any public funds for facilities. The Governor has now authorized \$30 million of State bond funding for charter schools at low interest rates despite a recent appellate court ruling that funding charter facilities is not required by New Jersey law regarding school facilities.

During more than 30 years of litigation, beginning with the 1981 *Abbott v. Burke* case, the Supreme Court of New Jersey has repeatedly struck down state school funding statutes as violating the state's constitutional obligation to provide a thorough and efficient education to students in New Jersey's poorer urban districts. Numerous remedies have been implemented in efforts to meet the court's

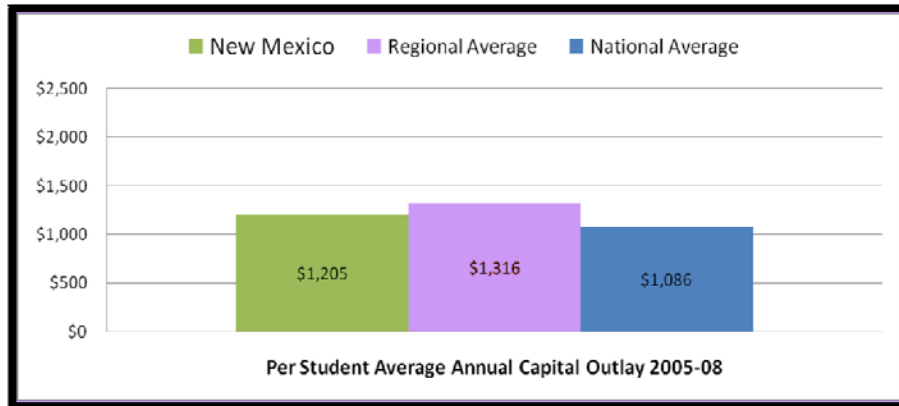
mandates, including the establishment of the New Jersey School Development Authority, which pays for 100% of school construction projects in the 31 poor, urban Abbott districts.

The New Jersey Department of Education provides project-level funding to Regular Operating Districts, while Abbott districts are managed by the state with funds paid directly to contractors. State funds can be used by school districts for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, and debt service.

Source: US Census of Governments; New Jersey Department of Education; New Jersey School Development Authority; Education Justice, www.educationjustice.org/states/newjersey.html

New Mexico

Public school districts in New Mexico reported spending a total of \$1.6 billion (\$1,586,398,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,205 per student per year. This per student spending ranked 13th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The New Mexico Public School Facilities Authority paid 52% of the total capital outlay from 2005

and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution. New Mexico's charter schools have access to state facility funding through application to the Public School Capital Outlay Council.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	392,740	\$312,259	\$357,952	\$523,447	\$1,586,398	\$396,600
State Funding	283,000	239,210	\$180,710	\$126,930	\$829,850	\$207,463
State Share					52%	

Public school districts in New Mexico reported outstanding long term debt for K-12 public school systems of \$1.2 billion (\$1,243,741,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$37 million (\$37,467,000).

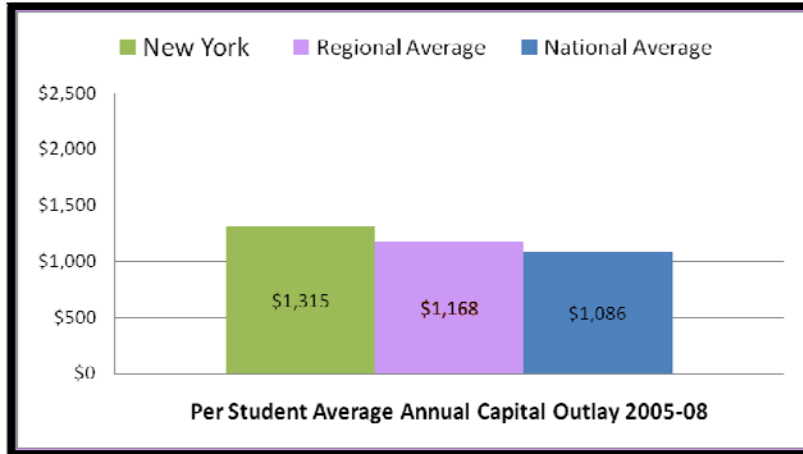
Local schools districts in New Mexico are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although they are subject to a state-mandated debt limit of 14 mills on residential property valuation. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The New Mexico Public School Facilities Authority provides matching grants to local school districts for capital outlay as determined based on state-established facility adequacy standards – the minimal facility requirements needed to meet educational program needs. The amount of the state match is based on district wealth. School districts can use state facility funds for planning, design/engineering, construction, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; New Mexico Public School Facilities Authority; New Mexico Public School Capital Outlay Council; Education Justice, www.educationjustice.org/states/newmexico.html

New York

Public school districts in New York reported spending a total of \$14.3 billion (\$14,347,627,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,315 per student per year. This per student spending ranked 9th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The State Department of Education paid 52% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$2,822,610	\$3,464,045	\$3,758,363	\$4,302,609	\$1,434,7627	\$3,586,907
State Funding	\$2,375,026	\$2,193,877	\$2,940,768		\$7,509,671	\$1,877,418
State Share					52%	

New York's outstanding long term debt for K-12 public school systems was \$27.7 billion (\$27,726,210,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$1.1 billion (\$1,134,703,000).

After a 13-year litigation dispute in *Campaign for Fiscal Equity (CFE) v State* to enforce the state's constitutional duty to provide the opportunity for a "sound basic education" to New York school children. In 2006, the New York legislature increased school facilities funding statewide by \$12 billion, \$11.2 billion for New York City. In 2007, the legislature enacted a new funding system based on need, and included a \$7 billion increase in annual state education aid for New York City Public Schools to be fully phased in by the 2010-11 school year. Although the CFE litigation was based in New York City, the legislative solution was state-wide.

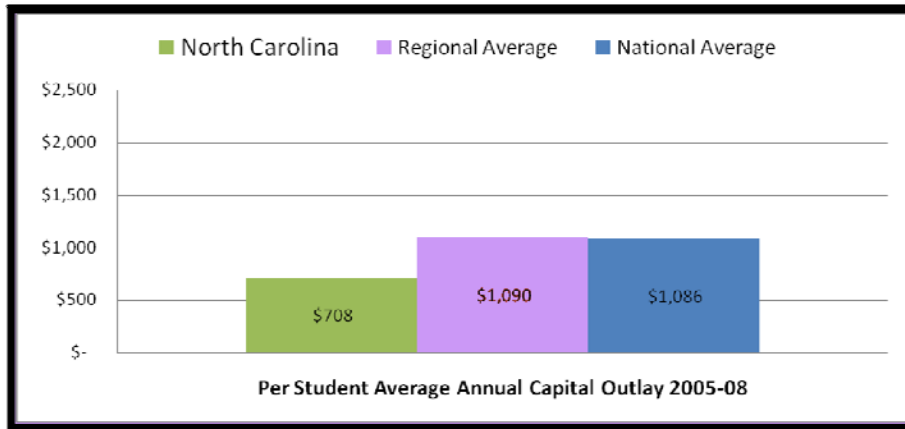
All but five of the local schools districts in New York are fiscally independent and are supported through local and state tax revenues and financing. These fiscally independent districts have their own taxing authority to raise funds for capital outlay. The fiscally dependent districts are New York City, Yonkers, Buffalo, Rochester, and Syracuse. Local school districts are not permitted to use the state's credit rating when they borrow funds for school district capital projects. New York's charter schools do not have access to state facility funding.

The New York Department of Education provides school districts with reimbursements for specific projects, with state funds allocated based on district wealth and need (by policy, although not always in practice). State funding support can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; New York Department of Education- Office of Facilities Planning; Education Justice, www.educationjustice.org/states/newyork.html; Campaign for Fiscal Equity

North Carolina

Public school districts in North Carolina reported spending a total of \$4 billion (\$4,037,463,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$708 per student per year. This per student spending ranked 35th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 14% of the total capital outlay

from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$665,307	\$944,190	\$1,093,241	\$1,334,725	\$4,037,463	\$1,009,366
State Funding	\$77,897	\$97,732	\$211,060	\$215,597	\$602,286	\$150,572
State Share					14%	

School districts in North Carolina reported outstanding long term debt for K-12 public school systems of \$8.1 billion (\$8,149,571,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$486 million (\$485,573,000).

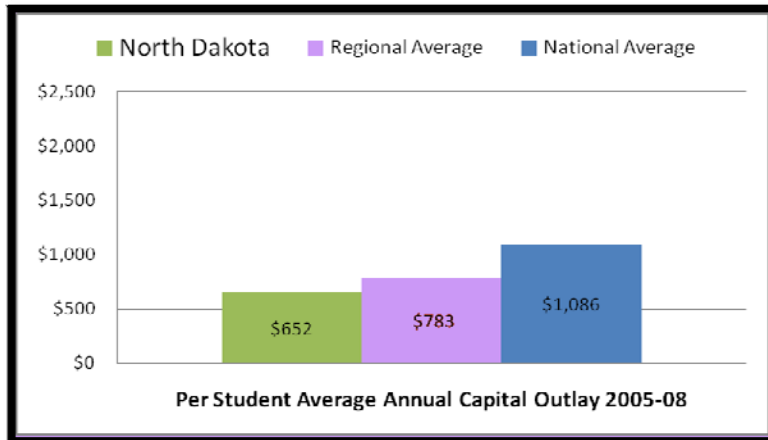
All but two of the local schools districts in North Carolina are fiscally dependent and are supported through allocations of local and state tax revenues and financing. The fiscally dependent districts do not have their own taxing authority to raise funds for capital outlay. The counties are not permitted to use the state's credit rating when they borrow funds for school district capital projects, and each county has its own total debt limit. North Carolina's charter schools do not have access to state facility funding.

The North Carolina Department of Public Infrastructure provides annual grants to school districts based on average daily membership and tax rate (higher tax rate qualifies for more state funds). School districts distribute state funding to qualifying individual projects from their allocated pool of funds. State capital funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and interest and debt service.

Source: US Census of Governments; North Carolina Department of Public Instruction, School Planning Section

North Dakota

Public school districts in North Dakota reported spending a total of \$248 million (\$247,527,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$652 per student per year. This per student spending ranked 38th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid for none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$63,311	\$66,532	\$62,557	\$55,127	\$247,527	\$61,882
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

School districts in North Dakota reported outstanding long term debt for K-12 public school systems of \$69 million (\$68,703,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$11 million (\$11,139,000).

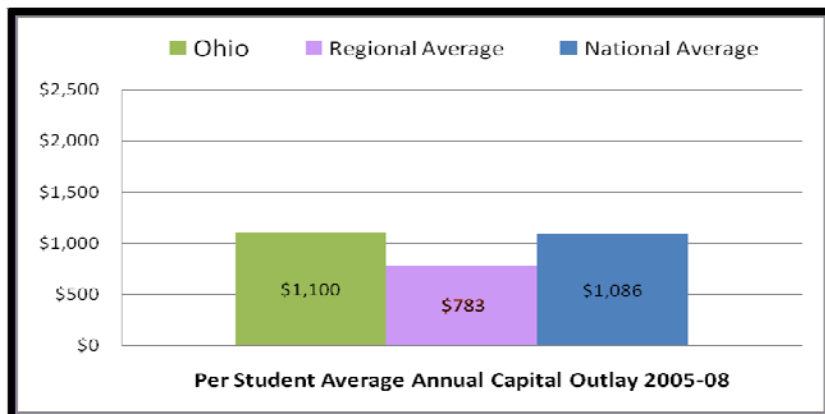
Local schools districts in North Dakota are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although there is a state-mandated debt limit of 5% of assessed value. Local districts can raise that limit an additional 5% with a majority vote. Local school districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The state provides no regular funding for capital outlay, although recently there have been one-time appropriations of grant funds to local school districts for capital improvements, one in 2007 and one in 2009, allocated to local districts on a per-pupil basis. There is also a state construction loan fund that provides low interest loans to public school districts. It is infrequently used, as most school districts can get a better rate on their own.

Source: US Census of Governments; North Dakota Office of Public Instruction

Ohio

Public school districts in Ohio reported spending a total of \$7.7 billion (\$7,671,957,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,100 per student per year. This per student spending ranked 18th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

Between 2005 and 2008, the state paid 49% of the total capital outlay, with local school districts paying the balance. This level of state support for

school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution. Ohio's charter schools do have access to state facility funding.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$1,671,941	\$1,796,809	\$2,184,006	\$2,019,201	\$7,671,957	\$1,917,989
State Funding	\$511,595	\$742,240	\$898,274	\$1,682,251	\$3,834,360	\$958,590
State Share					49%	

School districts in Ohio reported outstanding long term debt for K-12 public school systems of \$10.1 billion (\$10,164,268,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$461 million (\$460,756,000).

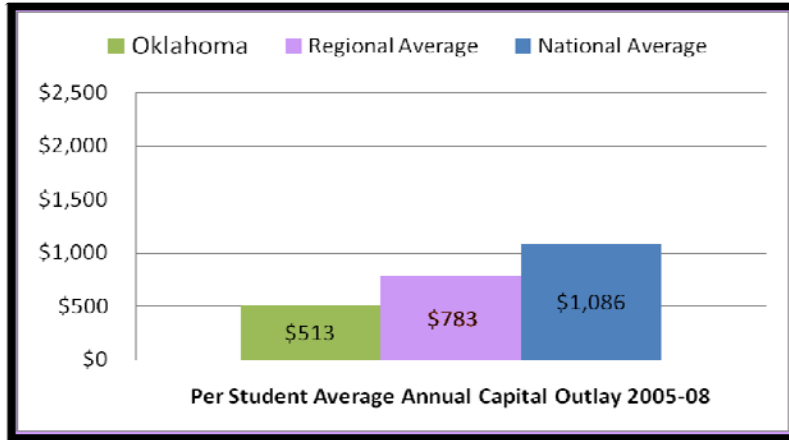
Local schools districts in Ohio are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, although there is a state-mandated debt limit of 9% of assessed valuation. Local school districts are not permitted to use the state's credit rating when they borrow funds for capital projects. In 1997, the Ohio Supreme Court held in *DeRolph v. State*, a suit filed by a coalition of most of the states' school districts, that Ohio's school finance system violated the constitutional education article. The court ordered a "complete systematic overhaul," specifically citing the "Foundation Program," over reliance on local property taxes, "forced borrowing," and insufficient state funding for school facilities. A number of state reform efforts, including the establishment of the Ohio School Facilities Commission, improved facilities funding.

The Ohio School Facilities Commission provides matching grants to local school districts based on a legislative formula and rank of the district on the equity list. State facility funds can be used by local districts for planning, design/engineering, construction, environmental assessment and abatement, furniture fixtures and equipment, and interest and debt service.

Source: US Census of Governments; Ohio School Facilities Commission; Education Justice, www.educationjustice.org/states/ohio.html

Oklahoma

Public school districts in Oklahoma reported spending a total of \$1.3 billion (\$1,316,668,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$513 per student per year. This per student spending ranked 44th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottomquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$280,998	\$321,590	\$385,825	\$328,255	\$1316,668	\$329,167
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

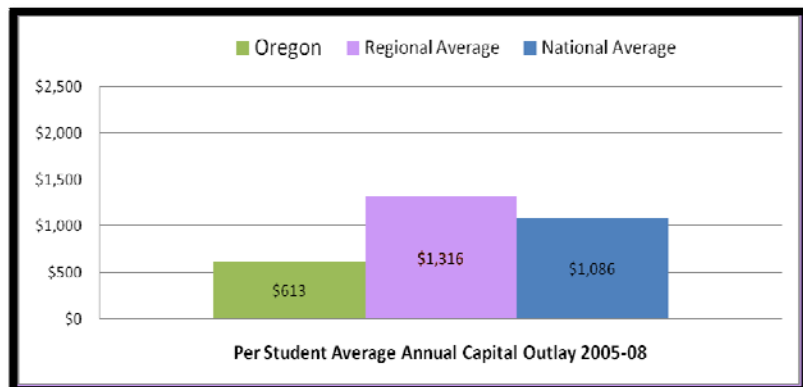
School districts in Oklahoma reported outstanding long term debt for K-12 public school systems of \$1.4 billion (\$1,419,723,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$50 million (\$49,941,000).

Local schools districts in Oklahoma are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. School districts are not permitted to use the state’s credit rating when they borrow funds for capital projects. The state provides no funding to school districts for capital outlay.

Source: US Census of Governments; Oklahoma State Department of Education

Oregon

Public school districts in Oregon reported spending a total of \$1.4 billion (\$1,384,033,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$613 per student per year. This per student spending ranked 39th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid for 3% of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the second lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands in dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$322,793	\$267,101	\$237,892	\$556,247	\$1,384,033	\$346,008
State Funding	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000	\$10,000
State Share					3%	

School districts in Oregon reported outstanding long term debt for K-12 public school systems of \$6.5 billion (\$6,465,329,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$279 million (\$278,821,000).

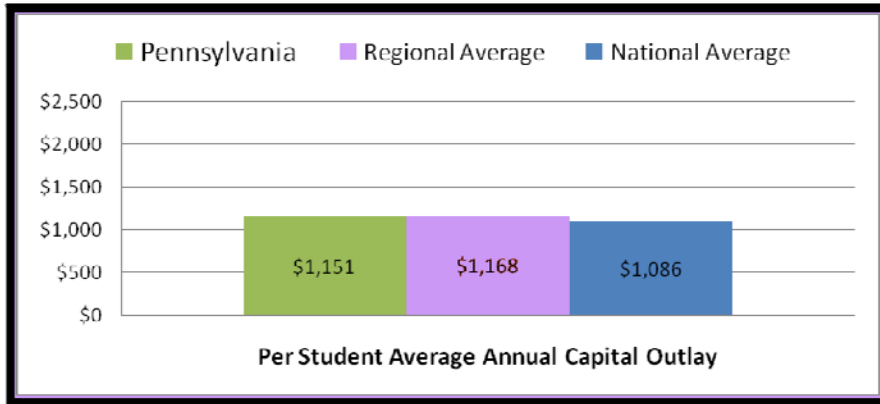
Local schools districts in Oregon have their own taxing authority to raise funds for capital outlay. They are fiscally independent and are supported through local tax revenues and financing. Local school districts and public charter schools are permitted to use the state's credit rating when they borrow funds for capital projects.

The Oregon Department of Education provides no funding to local school districts for capital outlay. However, the State Department of Energy provides \$10 million annually for school energy conservation.

Source: US Census of Governments; Center for Innovative School Facilities

Pennsylvania

Public school districts in Pennsylvania reported spending a total of \$8 billion (\$7,950,292,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for construction and building or land acquisition averaged \$1,151 per student per year. This per student funding ranked 15th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The Pennsylvania Department of Education paid an estimated 4% of the total capital outlay from 2005 and 2008, with local school districts paying the balance.¹ This level of state support for school facilities was in the second lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$1,684,450	\$1,783,028	\$2,275,532	\$2,207,282	\$7,950,292	\$1,987,573
State Funding	\$53,244	\$64,511	\$76,266	\$84,329	\$278,350	\$69,588
State Share					4%	

Pennsylvania’s school districts reported outstanding long term debt for K-12 public school systems of \$24.6 billion (\$24,648,352,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$951 million (\$950,671,000).

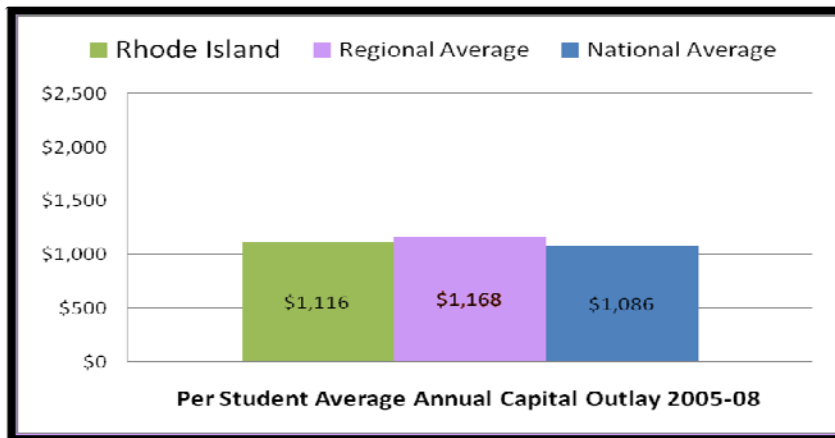
All the local schools districts in Pennsylvania except Philadelphia are fiscally independent and are supported through local and state tax revenues and financing. The School District of Philadelphia is fiscally dependent. All other districts have their own taxing authority to raise funds for capital outlay.

The Pennsylvania Department of Education provides reimbursements to local school districts for approved school construction projects. The state reimbursement level is calculated based primarily on capacity of the supported project and district wealth.

¹ The Pennsylvania Department of Education did not respond to this study’s authors to provide information about state share of funds available to local districts for capital outlay. The amount and description of state facility spending in this profile is determined from information available on the website of the Pennsylvania Department of Education, School Construction and Facilities section. State funding includes reported spending for: Facilities Acquisition, Construction and Improvement; Existing Site Improvement; Education Specifications Development; Building Acquisition and Construction Services; and Existing Building Improvement.

Rhode Island

Rhode Island Department of Elementary and Secondary Education reported that school districts spent a total of \$642 million (\$642,000,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008.² Capital outlay for this period averaged \$1,116 per student per year. This per student spending ranked 17th of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 34% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school

facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution. Rhode Island's charter schools have access to state facility funding through the same process as local school districts.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$157,000	\$120,000	\$237,000	\$128,000	\$642,000	\$160,500
State Funding	\$50,000	\$60,000	\$50,000	\$60,000	\$220,000	\$55,000
State Share					34%	

School districts in Rhode Island reported outstanding long term debt for K-12 public school systems of \$929 million (\$929,297,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$36 million (\$35,768,000).

Local schools districts in Rhode Island are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay, and cities and towns are subject to a state-mandated 4.5% cap on increasing property tax rates to pay for school capital outlay projects. Municipalities are permitted to use the state's credit rating when they borrow funds for school district capital projects.

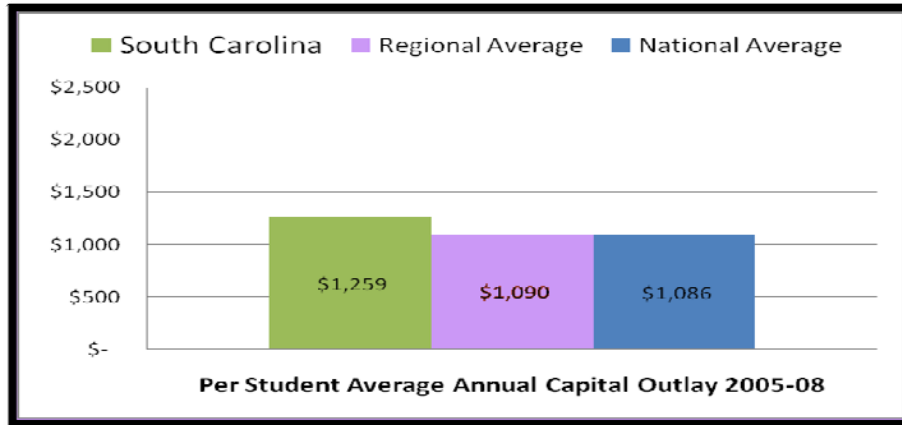
The Rhode Island Department of Elementary and Secondary Education provides annual reimbursements to local school districts for approved capital projects. State facility funds are allowed first come, first served based on need as determined by a community wealth index. State funds may be used by school districts for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Rhode Island Department of Elementary and Secondary Education- Division of Fiscal Integrity

²In all other state profiles we used the U.S. Census of Governments for annual capital outlay, however, the Rhode Island data was reported incorrectly, so we did not use it.

South Carolina

Public school districts in South Carolina reported spending a total of \$3.6 billion (\$3,577,870,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,259 per student per year. This per student spending ranked 12th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 2% of the total capital outlay from 2005 and 2008, with local

school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$784,328	\$836,322	\$1,092,944	\$864,276	\$3,577,870	\$894,468
State Funding	\$10,328	\$8,231	\$53,280	\$1,502	\$73,341	\$18,335
State Share					2%	

South Carolina school districts reported outstanding long term debt for K-12 public school systems of \$9.5 billion (\$9,461,192,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$358 million (\$357,747,000).

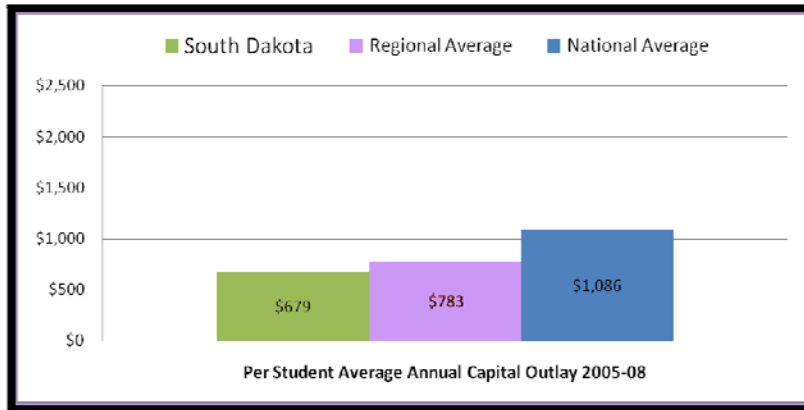
Two-thirds of local schools districts in South Carolina are fiscally independent and are supported through local and state tax revenues and financing. These districts have their own taxing authority to raise funds for capital outlay, although they are subject to a state-mandated debt limit of 8% of assessed valuation. The remaining one-third of school districts are fiscally dependent and do not have their own taxing authority. School districts (or governing municipalities for dependent districts) are not permitted to use the state's credit rating when they borrow funds for capital projects. South Carolina's charter schools do not currently have access to state facility funding, but legislation is pending.

The South Carolina Department of Education provides reimbursements to school districts for approved capital projects, with funding levels determined by a formula that considers need and economy of the school district. State facility funds can be used by local districts for design/engineering, construction, furniture fixtures and equipment, and interest and debt service.

Source: US Census of Governments; South Carolina Department of Education- Office of School Facilities

South Dakota

Public school districts in South Dakota spent a total of \$330 million (\$330,224,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$679 per student per year. This per student spending ranked 36th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottomquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$101,877	\$59,992	\$79,090	\$89,265	\$330,224	\$82,556
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

South Dakota school districts reported outstanding long term debt for K-12 public school systems of \$585 million (\$584,607,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$24 million (\$24,009,000).

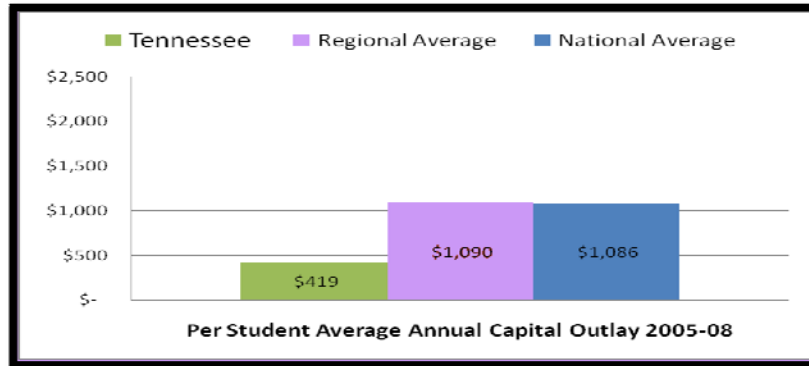
Local schools districts in South Dakota are fiscally independent and are supported through local tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 10% of district valuation. School districts are not permitted to use the state's credit rating when they borrow funds for capital projects.

The state provides no funding to local school districts for capital outlay.

Source: US Census of Governments; South Dakota Department of Education – Office of Finance and Management

Tennessee

Public school districts in Tennessee reported spending a total of \$1.6 billion (\$1,614,093,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$419 per student per year. This per student spending ranked 48th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 57% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the top quartile of all states. Federal funding for school facilities represents less than a 1% contribution. Tennessee's charter schools do not have access to state facility funding.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$319,047	\$388,087	\$412,736	\$494,223	\$1,614,093	\$403,523
State Funding	\$204,752	\$221,474	\$237,356	\$258,710	\$922,292	\$230,573
State Share					57%	

Tennessee school districts reported outstanding long term debt for K-12 public school systems of \$4.7 billion (\$4,734,213,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$187 million (\$187,384,000).

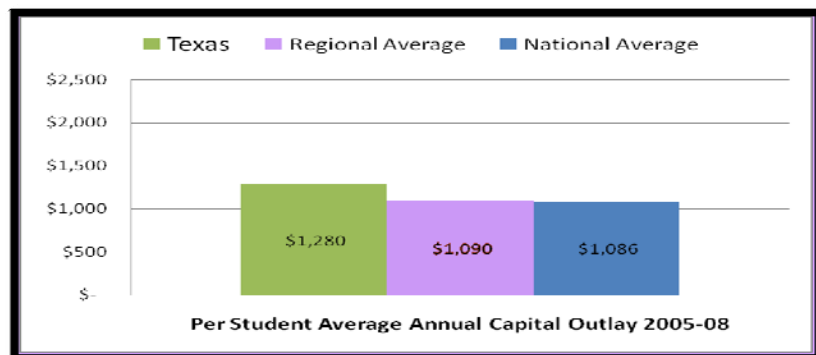
Local schools districts in Tennessee are fiscally dependent and are supported through allocations of local and state tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. Municipalities are not permitted to use the state's credit rating when they borrow funds for school district capital projects.

The state provides annual capital funds to local school districts through formula as part of the Basic Education Program (BEP) funds.

Source: US Census of Governments;, Tennessee Department of Education- Local Finance

Texas

Public school districts in Texas reported spending a total of \$23 billion (\$23,463,716,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,280 per student per year. This per student spending ranked 10th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 12% of the total capital outlay from 2005 and 2008, with local school districts

paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$4,895,796	\$5,405,926	\$5,861,413	\$7,300,581	\$23,463,716	\$5,865,929
State Funding	\$714,900	\$770,600	\$784,500	\$729,800	\$2,999,800	\$749,950
State Share					12%	

School districts in Texas report outstanding long term debt for K-12 public school systems of \$54 billion (\$54,370,654,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$2.4 billion (\$2,375,147,000). Local schools districts in Texas are fiscally independent and are supported through local and state tax revenues and financing. School districts have their own taxing authority to raise funds for capital outlay. They are permitted to use the state's credit rating when they borrow funds for capital projects.

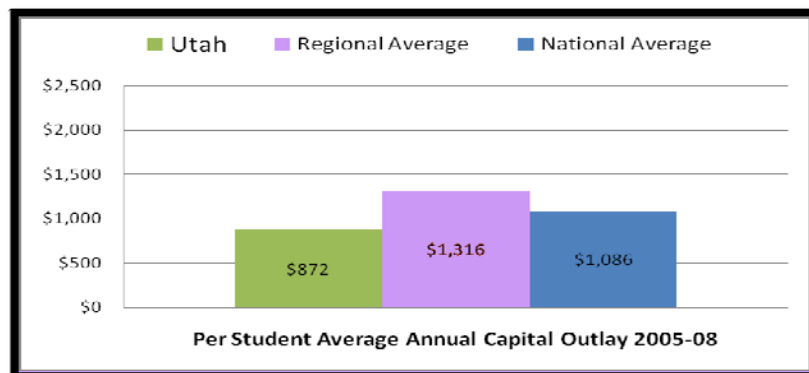
The Texas Education Agency provides debt assistance to local school districts for capital projects through the Existing Debt Allotment (EDA) and Instructional Facilities Allotment (IFA) programs. State funds are allocated by statutory formula, with funding determinations made based on district wealth. Texas's charter schools do not currently have access to state facility funding, although a credit enhancement program for charters is under development.

State facility funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, interest and debt service.

Source: US Census of Governments; Texas Education Agency

Utah

Public school districts in Utah reported spending a total of \$1.9 billion (\$1,939,380,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$872 per student per year. This per student spending ranked 26th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid 6% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd lowest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$366,528	\$398,903	\$473,977	\$699,972	\$1,939,380	\$484,845
State Funding	\$27,289	\$32,289	\$37,289	\$28,089	\$124,956	\$31,239
State Share					6%	

School districts in Utah reported outstanding long term debt for K-12 public school systems of \$2.5 billion (\$2,490,670,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$99 million (\$99,129,000).

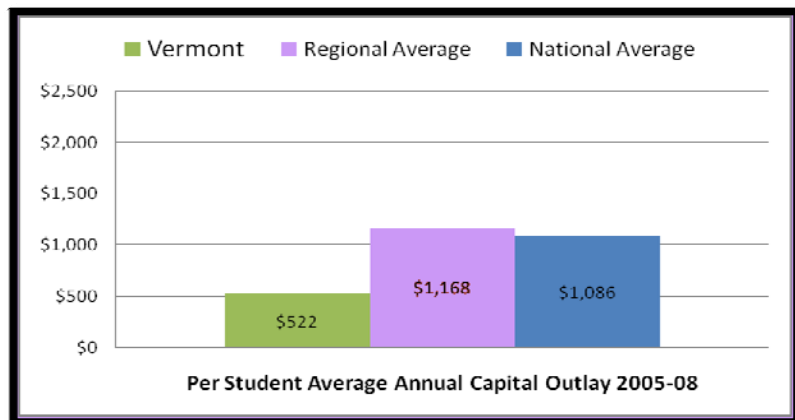
Local schools districts in Utah are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 4% of fair market value of the property assessed in their jurisdiction. School districts are permitted to use the state's credit rating when they borrow funds for capital projects. Utah's charter schools have access to state facility funding through the Charter School Financing Authority's revolving loan fund.

The State provides annual non-matching grants to local school districts based on formula. The Capital Outlay Fund is allocated based on property tax yield per student compared with guaranteed funding level; and the Enrollment Growth Fund is provided to districts experiencing enrollment growth over the past three years. State funds can be used for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, furniture fixtures and equipment, and interest and debt service.

Source: US Census of Governments; Utah State Office of Education

Vermont

Public school districts in Vermont reported spending a total of \$187 million (\$187,223,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$522 per student per year. This per student spending ranked 43rd of 50 states and the District of Columbia.



Note: The northeastern region includes Connecticut, Delaware, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Pennsylvania and Vermont.

The state paid 30% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities

represents less than a 1% contribution

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$42,649	\$39,935	\$46,743	\$57,896	\$187,223	\$46,805.75
State Funding	\$5,525	\$14,778	\$24,332	\$12,860	\$57,495	\$14,373.75
State Share					30%	

School districts in Vermont reported outstanding long term debt for K-12 public school systems of \$310 million (\$309,703,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$13 million (\$13,456,000).

Local schools districts in Vermont are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 10 times their assessed value of property. School districts are not permitted to use the state's credit rating when they borrow funds for school district capital projects.

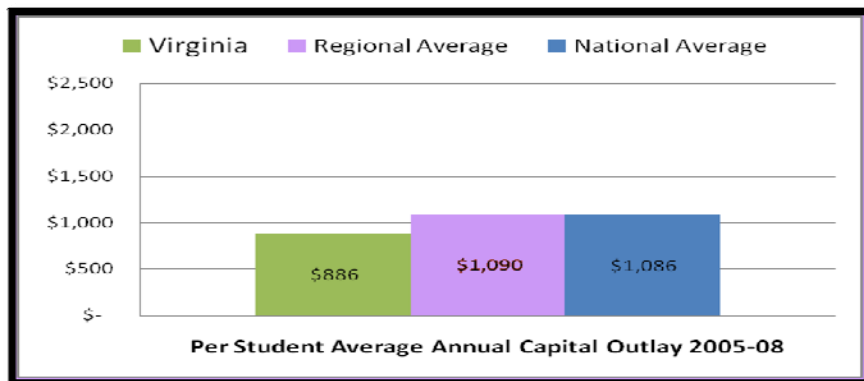
In 1997, the Vermont Supreme Court concluded that the Vermont constitution requires the state to ensure substantially equal educational opportunity to all students. The court found the state's education funding system, which resulted in wide disparities in per-pupil expenditures, to be unconstitutional, and the legislature responded by creating a new funding system within a few months.

The state provides reimbursements to local school districts for approved projects, based on building condition and crowding. State reimbursement levels depend on project type: renewable energy projects are funded at 75%, consolidation projects at 50%; and all other funded projects receive base level of state funding of 30%. State funds can be used for planning, design/engineering, construction, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; Vermont Department of Education; Ed Justice

Virginia

Public school districts in Virginia reported spending a total of \$4.4 billion (\$4,364,436,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$886 per student per year. This per student spending ranked 25th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid none of the total capital outlay from 2005 and 2008. Capital outlay for construction and building or land acquisition averaged \$886 per student per year. This level of state support for school facilities was in the bottom quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$902,940	\$1,025,387	\$1,192,585	\$1,243,524	\$4,364,436	\$1,091,109
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

School districts in Virginia reported outstanding long term debt for K-12 public school systems of \$6.5 billion (\$6,526,461,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$300 million (\$299,792,000).

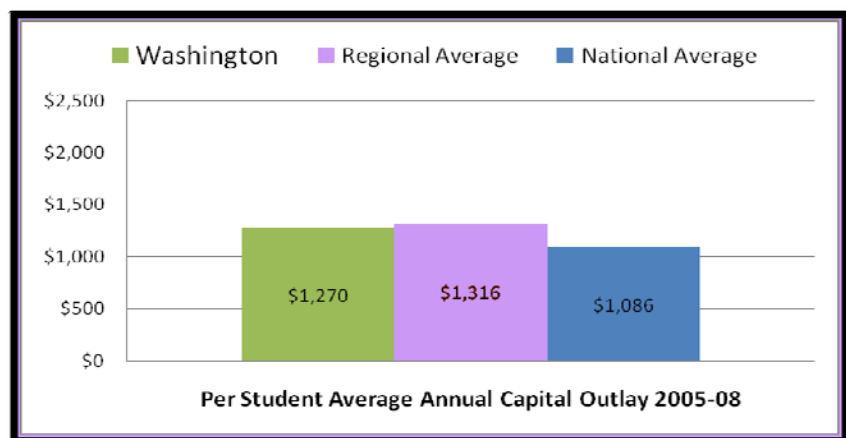
Local schools districts in Virginia are fiscally dependent and are supported through allocations of local tax revenues and financing. They do not have their own taxing authority to raise funds for capital outlay. The Virginia Public School Authority, through its bond sales program, assists school districts in the sale of their local bonds for school construction.

The state provides no grants to counties and cities for their public school capital projects. However, the state does permit the local municipalities to use the state's credit rating and it provides some school construction funds at subsidized interest rates to school districts that meet program criteria.

Source: US Census of Governments; Virginia Public School Authority

Washington

Public school districts in Washington reported spending a total of \$5.2 billion (\$5,231,708,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$1,270 per student per year. This per student spending ranked 11th of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid 20% of the total capital outlay from 2005 and 2008, with local school districts paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands in dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$1,072,594	\$1,205,610	\$1,399,288	\$1,554,216	\$5,231,708	\$1,307,927
State Funding	\$170,000	\$281,000	\$210,000	\$395,000	\$1,056,000	\$264,000
State Share					20%	

School districts in Washington reported outstanding long term debt for K-12 public school systems of \$9 billion (\$9,021,437,000) at the end of 2008. The interest payments for 2008 for this long term indebtedness were \$414 million (\$414,179,000).

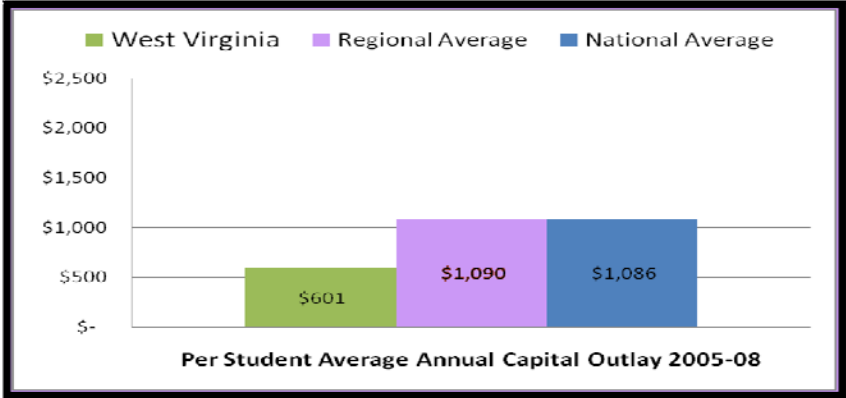
Local schools districts in Washington are fiscally independent and are supported through allocations of local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay, but are subject to a state-mandated debt limit of 5% of assessed property value. Local districts are permitted to use the state's credit rating when they borrow funds for capital projects.

The state provides reimbursements to local school districts for approved projects. Funds are allocated from several programs: School Construction Assistance Program, Energy Improvement Grants, and Asset Preservation Program, and Small Repair Grant Program. The level of state funding is determined by building condition and need for new space, with a funding formula based on maximum construction cost allocation. Local districts can use state facility funds for planning, design/engineering, construction, and furniture fixtures and equipment.

Source: US Census of Governments; Washington Office of the Superintendent of Public Instruction- School Facilities Organization

West Virginia

Public school districts in West Virginia spent a total of \$677 million (\$676,728,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$601 per student per year. This per student spending ranked 40th of 50 states and the District of Columbia.



Note: The southern region includes Alabama, Arkansas, District of Columbia Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia and West Virginia.

The state paid 44% of the total capital outlay from 2005 and 2008, with local school districts

paying the balance. This level of state support for school facilities was in the 2nd highest quartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$116,825	\$154,489	\$193,446	\$211,968	\$676,728	\$169,182
State Funding	\$96,659	\$119,744	\$59,876	\$27,828	\$304,107	\$76,027
State Share					44%	

West Virginia’s outstanding long term debt for K-12 public school systems was \$295 million (\$294,875,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$14 million (\$13,946,000).

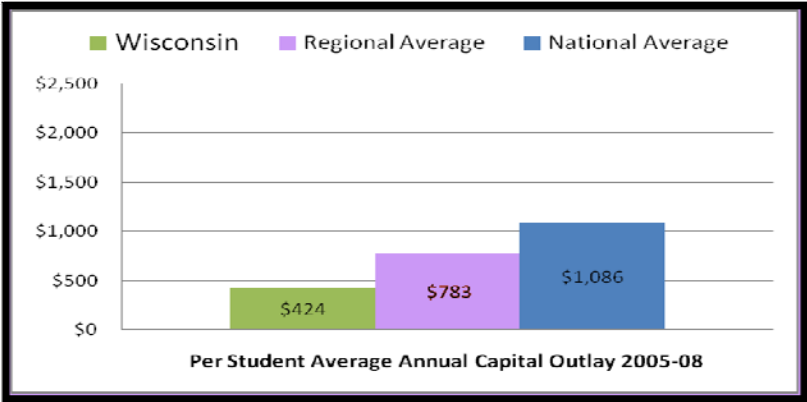
Local schools districts in West Virginia are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. Local districts are not permitted to use the state’s credit rating when they borrow funds for school district capital projects. In 1979, in *Pauley v. Kelly*, the West Virginia Supreme Court of Appeals held that education is a fundamental right under the West Virginia constitution and found that the state’s education financing system was unconstitutional. After a long series of proceedings over the legislature’s response to this ruling, in 2003 the court ended its jurisdiction over the state financing system.

The state provides reimbursements directly to individual approved capital projects. The School Building Authority evaluates projects for funding using established criteria that includes health and safety, reasonable travel time, regional planning, adequate space for projected enrollment, history of efforts to pass local bond issues, regularly scheduled preventative maintenance, and efficient use of funds. State facility funds can be used for planning, design/engineering, construction, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; West Virginia Schools Building Authority; Education Justice, www.educationjustice.org/states/westvirginia.html

Wisconsin

Public school districts in Wisconsin spent a total of \$1.5 billion (\$1,470,906,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$424 per student per year. This per student spending ranked 47th of 50 states and the District of Columbia.



Note: The Midwest region includes Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota and Wisconsin.

The state paid none of the total capital outlay from 2005 and 2008. This level of state support for school facilities was in the bottomquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$308,612	\$382,799	\$297,862	\$481,633	\$1,470,906	\$367,727
State Funding	\$0	\$0	\$0	\$0	\$0	\$0
State Share					0%	

Wisconsin school districts reported outstanding long term debt for K-12 public school systems of \$5.1 billion (\$5,105,587,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$231 million (\$230,595,000).

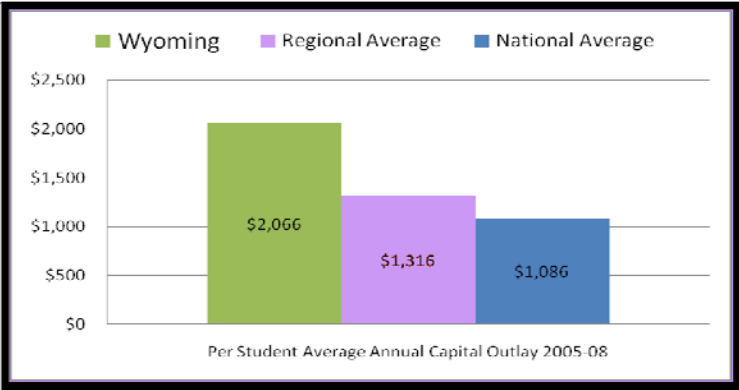
Local schools districts in Wisconsin are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay.

The state provides no facilities funding to local school districts.

Source: US Census of Governments; Wisconsin Department of Education

Wyoming

Public school districts in Wyoming reported spending a total of \$711 million (\$710,752,000) from all sources on capital outlay for school construction and for acquisition of land and existing structures in fiscal years 2005 through 2008. Capital outlay for this period averaged \$2,066 per student per year. This per student spending ranked 2nd of 50 states and the District of Columbia.



Note: The western region includes Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

The state paid for all of the total capital outlay from 2005 and 2008, with local school districts paying none. This level of state support for school facilities was in the topquartile of all states. Federal funding for school facilities represents less than a 1% contribution.

Capital Outlay (in thousands of dollars)	2005	2006	2007	2008	Total	4 Yr Average
Total (all sources)	\$121,534	\$126,700	\$201,071	\$261,447	\$710,752	\$177,688
State Funding	\$149,786	\$149,786	\$226,075	\$226,075	\$751,722	\$187,931
State Share					106%	

Wyoming’s school districts reported outstanding long term debt for K-12 public school systems of \$48 million (\$48,290,000) at the end of 2008. The 2008 interest payments for this long term indebtedness were \$2.7 million (\$2,663,000).

Local schools districts in Wyoming are fiscally independent and are supported through local and state tax revenues and financing. They have their own taxing authority to raise funds for capital outlay. Local districts are not permitted to use the state’s credit rating when they borrow funds for capital projects. In 1980, the Wyoming Supreme Court ruled in *Washakie County Sch. Dist. v. Herschler* that the state’s system of financing public education, which was based principally on local property taxes and resulted in low-property-wealth school districts consistently receiving less revenue per student than higher-property-wealth ones, failed to afford equal protection in violation of the state constitution. Then, beginning in 1995, a series of decisions by the Wyoming Supreme Court in *Campbell v. State* led to extensive legislative reform of the state’s school funding system, including the creation of the Wyoming School Facilities Commission.

The Wyoming School Facilities Commission (SFC) provides non-matching grants to local school districts for approved capital projects. The SFC does not directly support Wyoming’s charter school facilities, but individual districts may at their discretion support charter school facilities to whatever extent they deem necessary. Project funding is determined by combining scores from a facility condition assessment, educational functionality, and capacity to create a prioritized needs index that identifies the most critical projects across the state. The SFC pays the full cost of all projects it funds – no local match is required. State funds can be used by local districts for planning, design/engineering, construction, land acquisition, environmental assessment and abatement, and furniture fixtures and equipment.

Source: US Census of Governments; Wyoming Department of Education; Education Justice, www.educationjustice.org/states.html