



Making the Grade

HOW FAIR IS SCHOOL
FUNDING IN YOUR STATE?

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About Education Law Center

Education Law Center pursues justice and equity for public school students by enforcing their right to a high-quality education in safe, equitable, non-discriminatory, integrated, and well-funded learning environments. We seek to support and improve public schools as the center of communities and the foundation of a multicultural and multiracial democratic society. We strive to secure and protect the rights of students who are underserved, experience inadequate learning opportunities, or face discrimination based on race, ethnicity, socioeconomic status, language, religion, sex, sexual orientation, gender identity, immigrant or migrant status, or disability. To achieve these goals, we engage in litigation, research and data analysis, policy advocacy, communications, and strategic partnerships and collaborations.

About ELC's Fair School Funding Research

ELC conducts and publishes research to advance policy and advocacy for fair school funding in the states with support from the W.K. Kellogg Foundation. Visit ELC's *Making the Grade* [website](#) to access:

- an online, interactive version of this report
- downloadable state profiles
- a deeper dive into the methodology behind the rankings and numbers in this report.

This research was supported by the [W.K. Kellogg Foundation](#).

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Introduction

Education Law Center's *Making the Grade* is an annual overview of the condition of school finance in the states. The current report presents a picture of school funding in the 2021-2022 school year, the most recent data available. The main findings are:

- Funding levels vary greatly across the country with the five highest funded states spending over \$5,000 per pupil more than the national average (\$16,645), and the five lowest funded states spending over \$4,000 per pupil less. Average funding levels in the highest funded states are about twice as high as the lowest funded states, and this disparity (between \$13,000 to \$14,000) has persisted over the last decade.
- More than half of states had at least a modestly progressive distribution of state and local funding, with 28 of the 48 evaluated states providing at least 5% additional funding to high-poverty districts. That is twice as many states as a decade ago.
- States are making vastly different levels of effort to fund education; effort is measured as state and local revenue for PK-12 education as a percentage of state GDP. In the highest effort state (Vermont), education revenue is 5.5% of GDP while in the lowest effort state (Arizona) it is just 2.05%. Schools in many of the highest effort states benefit from a double advantage – high effort on top of high fiscal capacity. Schools in many of the lowest effort states suffer from a double disadvantage – low effort on top of low capacity. Because education spending has not kept pace with economic growth, the average effort level of states was the lowest it has been in a decade.

State Policies Hinder Progress While Schools Face Post-Pandemic Challenges

Of course, these findings must be placed within the unique context of a not quite post-Covid reality. Despite overwhelming challenges posed by the pandemic, many states pursued economic policies that depressed revenues, such as income tax cuts on wealthy individuals and corporations and/or education policies that compete with public schools for scarce resources, i.e., universal voucher programs.

In the 2021-2022 school year, schools were still confronting the consequences of school closures and disruptions from the global pandemic. Students were struggling, both in academic and social-emotional terms. Thirty-six percent of schools reported that more than half of their students were behind grade level at the start of the school year, and the majority believed Covid played a major role.¹ More than two-thirds of public schools reported an increase in the number of students seeking mental health services.² In 2021-2022, nearly half of public schools reported teaching vacancies, which were more prevalent in predominantly non-white and high-poverty schools. As a result, a majority of schools reported using both teachers and non-teaching staff for tasks outside their intended duties and a quarter reported increased class sizes.³ Schools had extra resources to address these challenges, thanks to three federal Covid relief packages that provided direct support to school districts, but most of those funds were allocated in subsequent school years (see box on Page 5).

Tax Cuts

Despite the overwhelming challenges facing schools, in many states a surprisingly healthy fiscal outlook was met with tax cuts, rather than efforts to capitalize on economic growth by maintaining or increasing support for public education. As documented by the Center on Budget and Policy Priorities (CBPP) in a 2023 report, “State policymakers nationwide have embarked on a tax-cutting spree over the past three years, using the cover of temporary budget surpluses stemming from robust federal aid in response to COVID-19 and the economic recovery that followed.”⁴

CBPP identified 26 states that cut income taxes between 2021 and 2023. These tax cuts, which were mostly permanent and targeted towards wealthy households and corporations, will cost an estimated \$124 billion by 2028, equivalent to a 3.6% reduction in general revenue. Seventeen of these 26 states ranked in the bottom half on our funding level measure, meaning most of these states are likely in need of greater investment in public education, not less.

Universal Voucher Programs

Starting in 2022, states also embarked on the harmful trend of enacting universal voucher programs with no income or other eligibility requirements. Already, nearly one in every four states has universal or near-universal vouchers. These programs – through which nearly every child is eligible to receive public dollars to attend a private school or be homeschooled – have enormous fiscal consequences. Researchers estimate that universal vouchers increase the total public costs of education by between 11% and 33%. If universal vouchers were expanded to all states, the cost would be somewhere between \$66 and \$203 billion per year.⁵ These are public dollars that should instead be invested in under-resourced public schools.

States Must Prioritize Public Education

While there is evidence of progress, there is little doubt that more needs to be done to improve school funding in states across the country. More states are adopting funding systems where high-poverty districts receive more funding than their low-poverty neighbors, but in many states these funding boosts are modest and may not fully account for the additional needs generated by student poverty. Moreover, the disparities in average funding levels among states remain vast, creating enormous gaps in educational opportunity by region. States are confronting the fiscal cliff created by expiring federal Covid relief funds, and the future of more traditional federal funding (IDEA, Title I, etc.) is uncertain. The need to prioritize investment in public education is obvious, yet too often states are making short-sighted decisions that reduce available revenue and prevent students from reaching their full potential. State policymakers must continue to address the inequity and inadequacy of school funding in many states across the nation.



Federal Covid Relief Funds and the Fiscal Cliff

Although the indicators used in this report exclude all federal funds, except Indian, Native Hawaiian, and Alaska Native Education Aid (Title VI) and Impact Aid (Title VII), it is worth noting that the 2021–2022 school year was the first year in which school districts had access to funds from all three federal Covid relief bills. Through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Elementary and Secondary School Emergency Relief (ESSER) I funds were released to states in the spring of 2020, and were available for obligation through September 2022. Through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER II funds were released in January 2021, and were available for obligation through September 2023. Finally, through the American Rescue Plan (ARP), ESSER III funds were released in March 2021, and were available for obligation through September 2024.⁶

States reported over \$65 billion in ESSER I, II, and III revenue in 2020, 2021, and 2022, with \$40 billion reported in 2022.⁷ Over \$100 billion in funds were still available to be obligated through the final ESSER deadline in September 2024, so we do not have a full picture of how these funds were allocated. However, a Government Accountability Office (GAO) report found that, from 2020 to 2022, 80% of the money was used to address students’ academic, social-emotional and other needs and continuing school operations while the remaining 20% was used to address physical health and safety and mental health supports for students and staff.⁸

Understanding how school districts spent that money and what will happen when school districts face the fiscal cliff of expiring funds is complex. The federal government’s decision to allocate funds through the Title I formula means that there was significant variation in terms of how much money was available for each state and for school districts in each state. Therefore, some states and districts are facing more significant challenges in addressing the ESSER funding cliff.⁹

While much is still unknown, it is clear that far too many states are making policy decisions that undermine the educational gains that the additional federal funding supported. A recent Center on Budget and Policy Priorities report highlighted 17 states facing steep ESSER funding losses while pursuing two or more of the following policies that reduce education revenue: income tax cuts, property tax cuts, and school vouchers.¹⁰ Instead, policymakers should be pursuing strategies to increase revenue so that they can maintain and even expand on ESSER-supported programs that have effectively improved students’ academic and social-emotional growth.

What Is Fair School Funding?

We define fair school funding as the funding needed in each state to provide qualified teachers, support staff, programs, services, and other resources essential for all students to have a meaningful opportunity to achieve a state's academic standards and graduate from high school prepared for citizenship, postsecondary education, and the workforce. A fair funding system is the basic foundational building block for high-performing, effective, PK-12 public school systems. Fair funding has two basic components: a sufficient level of funding for all students and increased funding for high-poverty districts to address the additional cost of educating students in those districts. These two components are dependent on a third factor: the effort made by state lawmakers to raise sufficient revenue to support their public schools so they can meet state-established curriculum content and performance objectives.

Why the States?

Unlike other countries, the United States has no national education system. Instead, states, under their respective constitutions, have the obligation to support and maintain a system of free public schools for all resident children. The states, and not local school districts or the U.S. Congress, are the unit of government legally responsible for operating the nation's public schools and providing the funding necessary to support and maintain those schools.

All states fund their schools through a statewide method or formula enacted by the state legislature. These school funding formulas, or school finance systems, determine the amount of revenue school districts are permitted to raise from local property and other taxes and the amount of funding or aid the state is expected to contribute from state taxes. In annual or biannual state budgets, legislatures also determine the actual amount of funding districts will receive to operate their schools – amounts which do not always align with the state's funding formula.

How Fair Is School Funding in Your State?

Making the Grade analyzes the condition of public school funding in all 50 states and the District of Columbia. Using the most recently available data from the 2021-2022 school year, the report ranks and grades each state on three measures to answer the key question: How fair is school funding in your state?

The three fairness measures are:

- **Funding Level** – cost-adjusted, per-pupil revenue from state and local sources ([Figure 1a](#));
- **Funding Distribution** – the extent to which additional funds are distributed to school districts with high levels of student poverty ([Figure 2a](#));¹¹
- **Funding Effort** – funding allocated to support PK-12 public education as a percentage of the state's economic activity (GDP) ([Figure 3a](#)).

The state rankings and grades on these measures provide crucial data to inform advocates, policymakers, business and community leaders, teachers, parents, and students about the equity and adequacy of public school funding in their state. *Making the Grade* is designed to assist residents working to improve the level and distribution of funding for public school students.

Why Does Fair School Funding Matter?

A fair, equitable, and adequate school funding formula is the basic building block of a well-resourced and academically successful school system for all students. A strong funding foundation is even more critical for low-income students, students of color, English learners, students with disabilities, and students facing homelessness, trauma, and other challenges. These students, and the schools that

serve them, need additional staff, programs, and supports to put them on the same footing as their peers. Research on the needs of vulnerable student populations for extra academic and academically-related programs and services is compelling, as is growing evidence that increased investments in these students improves academic achievement and other outcomes.¹²



Methodology

This report utilizes national data sets to analyze the condition of school funding in the states.

Data Sources

The U.S. Census Bureau's Annual Survey of School System Finances, the U.S. Census Bureau's Small Area Income and Poverty Estimates, and the U.S. Bureau of Economic Analysis' State Gross Domestic Product reports. The report focuses on data from 2022, the 2021-22 school year.

Funding Level

This is determined by dividing state and local revenue for PK-12 education by student enrollment. Because our focus is on state finance systems, federal revenue is not included, except for Indian, Native Hawaiian, and Alaska Native Education Aid (Title VI) and Impact Aid (Title VII), as they are intended to replace, not supplement, state and local funds.¹³ We also exclude revenue for capital outlay and debt service programs. These revenues tend to be uneven from year to year, and one-time or short-term investments may obscure more prevalent funding patterns. Finally, district-level payments to charter schools, private schools, and other school systems that are reported as expenditures are subtracted from the revenue total. These revenues are attributable to students typically not included in the enrollment count. The resulting per-pupil funding levels are adjusted for regional differences using the National Center for Education Statistics' Comparable Wage Index for Teachers.

Funding Distribution

We utilize a modified version of the regression-based method developed by Bruce Baker, professor in the School of Education and Human Development at the University of Miami, and published in *Is School Funding Fair? A National Report Card* (eds 1-7), to model the pattern of funding relative to district poverty within each state.¹⁴ The analysis essentially asks: Once differences in costs related to district size and geography are accounted for, do states provide more or less funding to districts as the poverty rate increases? Using district-level revenue data (as defined above for funding level), the model predicts funding in a high-poverty (30% Census poverty) relative to a low-poverty (5% Census poverty) district. States that provide higher per-pupil funding levels to high-poverty districts are progressive; states that provide less to high-poverty districts are regressive; and states where there is no meaningful difference are flat.

Funding Effort

Effort is measured as total state and local revenue for PK-12 education (including capital outlay and debt service, excluding all federal funds) divided by the state's gross domestic product (GDP). GDP is the value of all goods and services produced by each state's economy and is used here to represent the state's economic capacity to raise funds for schools.

Grades

Grades are assigned using the normal curve. This means that grades indicate how each state performed relative to other states, not relative to any particular benchmark. A standardized score is calculated as the state's difference from the mean or average, expressed in standard deviations. Grades are as follows: A = 2/3 standard deviation above the mean; B = between 1/3 and 2/3 standard deviations above the mean; C = between 1/3 standard deviation below and 1/3 standard deviation above the mean; D = between 1/3 and 2/3 standard deviations below the mean; F = 2/3 standard deviation below the mean.

For more information on the methodology used in this report, see the [Technical Appendix](#).

The Fairness Measures

Funding Level

A state's funding level is measured as the combined state and local revenue for PK-12 education divided by student enrollment and adjusted to account for regional variation in labor market costs.

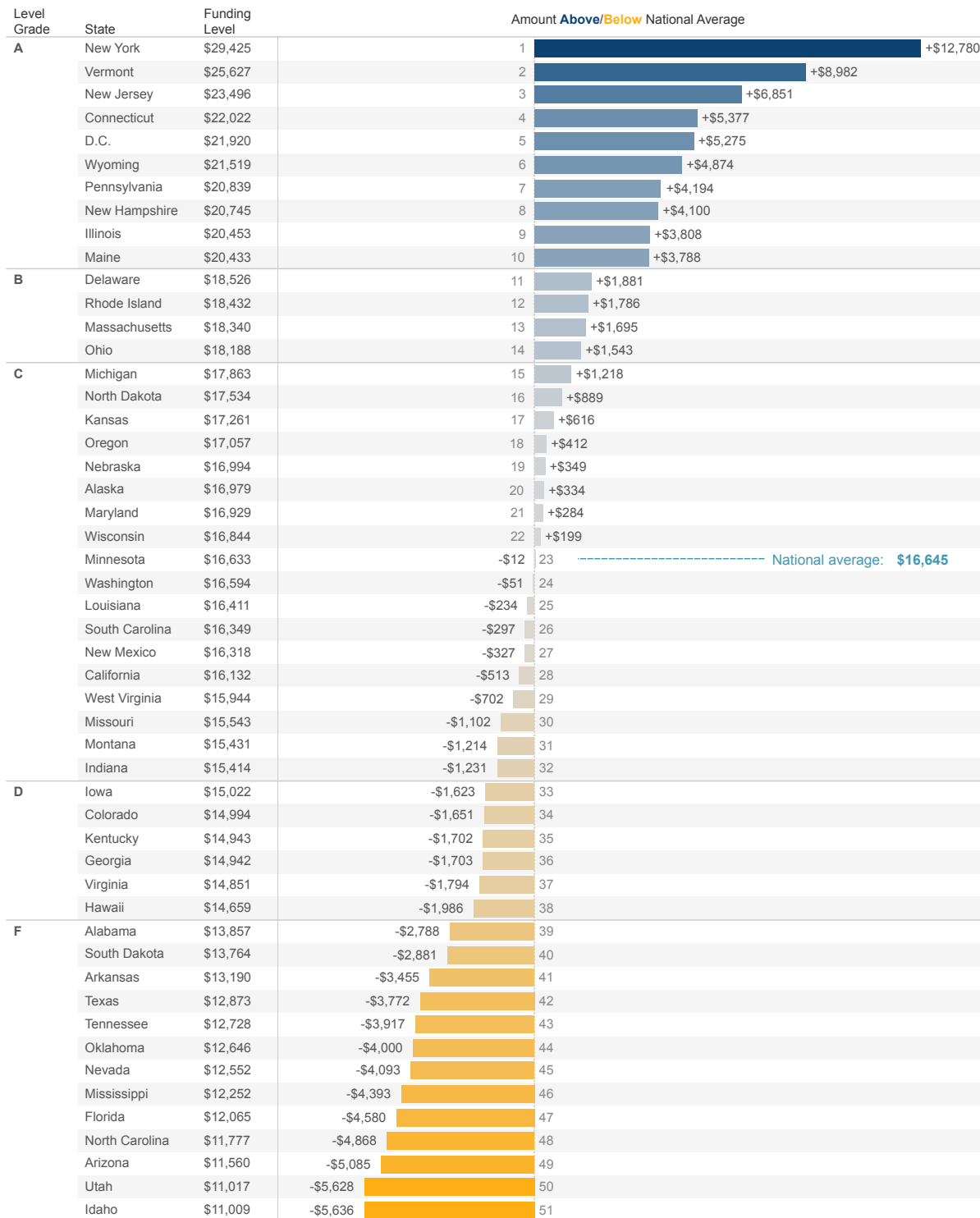
A state's funding level grade is determined by ranking its position relative to other states; the grade does not measure whether a state meets any particular threshold of funding adequacy based on the actual cost of education resources necessary to achieve state or national academic standards.¹⁵

Our analysis highlights the significant disparities in per-pupil funding across states, with many states spending thousands of dollars per pupil more than the national average, and other states spending thousands of dollars per pupil less ([Figure 1a](#)). Even after adjusting for regional cost differences, the highest funded states are largely in the Northeast while the lowest funded states mostly span across the South and Southwest ([Figure 1b](#)).



Figure 1a. Funding Level

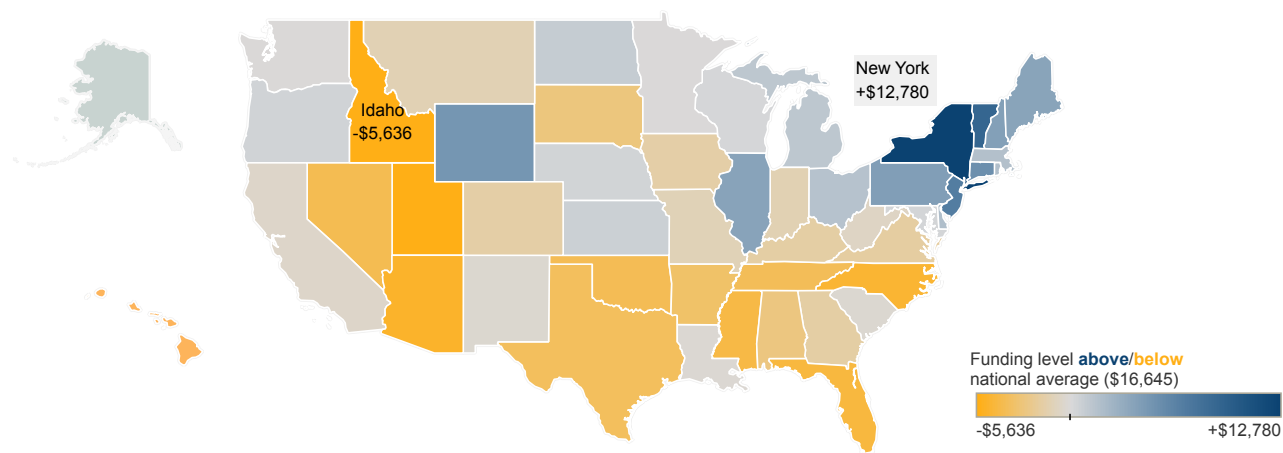
Cost-adjusted per-pupil funding relative to the national average (2022)



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022.

Notes: States are ranked from highest to lowest according to their cost-adjusted per-pupil funding level, with the color of the horizontal bar indicating funding above/below the national average. For example, New York provides \$12,780 per-pupil above the national average of \$16,645, for a total of \$29,425. For more information on the methodology used in this report, see the [Technical Appendix](#).

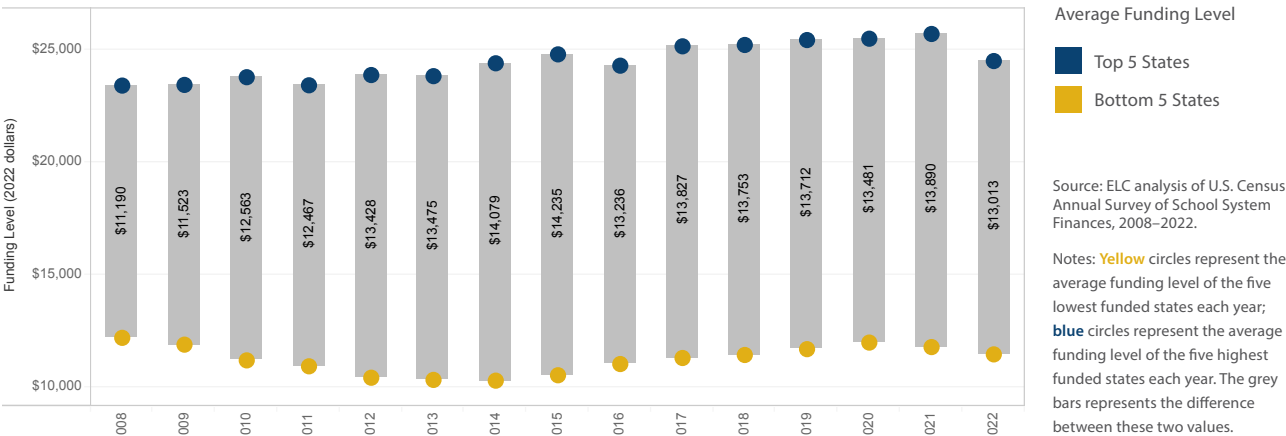
Figure 1b. Regional Funding Disparities



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022.

Notes: States are colored according to their distance above/below the national average (\$16,645) using per-pupil funding levels adjusted for labor market differences.

Figure 1c. Funding Gaps between Top and Bottom States

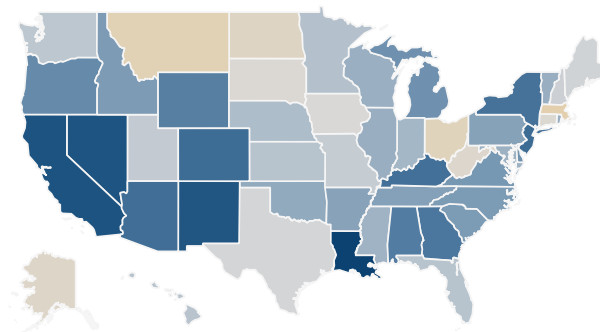


Funding Level Trends

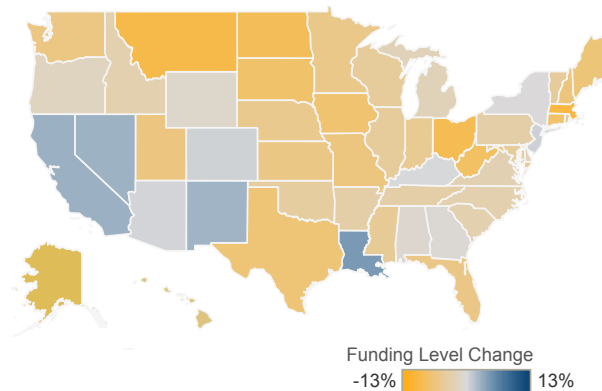
Funding gaps among states have remained relatively consistent over time. Figure 1c shows the funding gaps between the average funding levels of the top and bottom five states each year, adjusted for inflation. After widening somewhat in the post-2008 Recession period, the gap between the most and least funded states has remained between \$13,000 and \$14,000 per pupil since 2012. States with the highest funding levels are spending about twice as much per pupil as the lowest funded states.

Figure 1d. Change in Per-Pupil Funding Level, 2021 to 2022

Nominal (non-inflation-adjusted)



Inflation adjusted



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2021–2022.

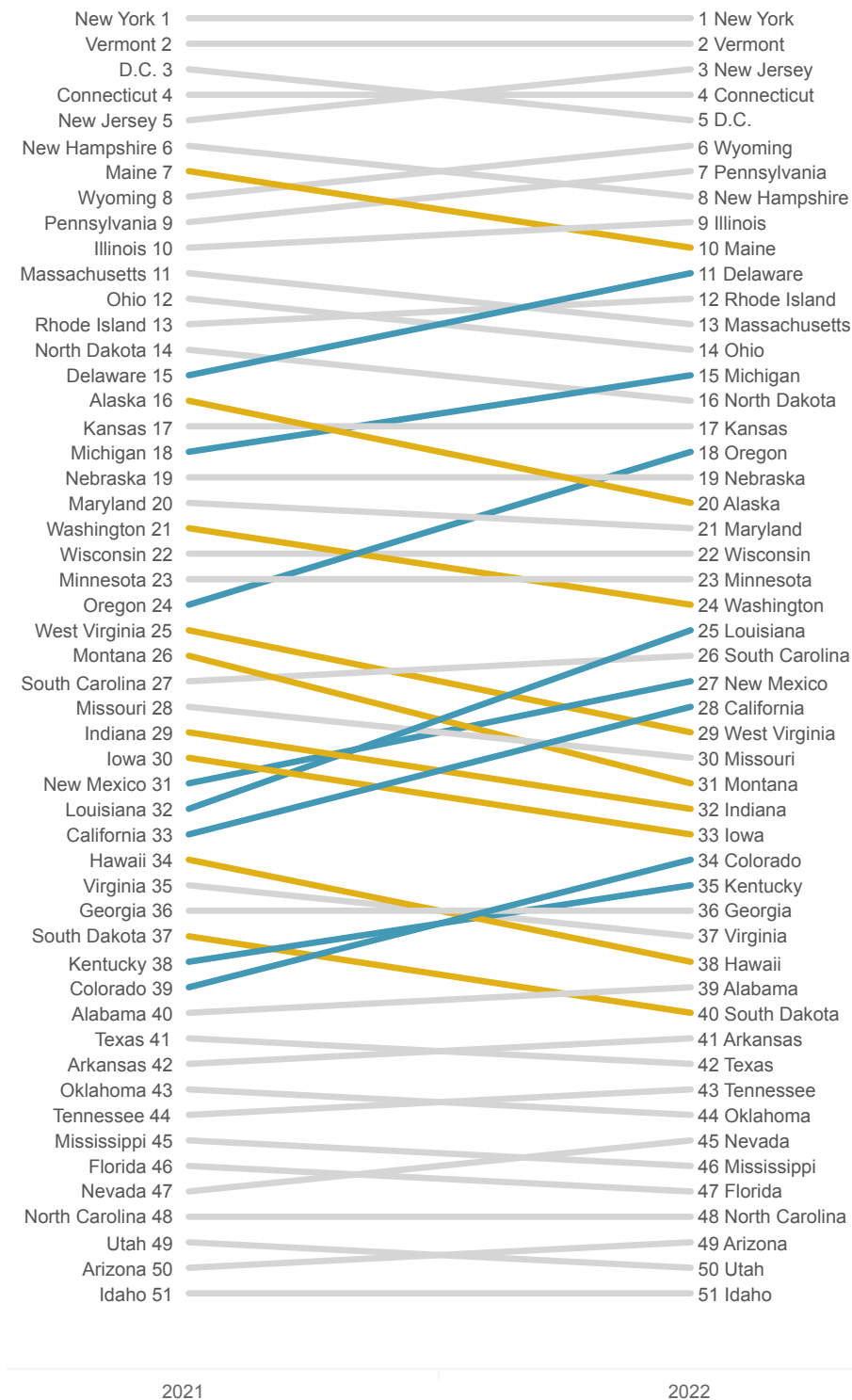
Notes: Maps are colored to indicate whether a state's funding level **increased** or **decreased** between 2021 and 2022. Revenue is adjusted for inflation using the State and Local Government Implicit Price Deflator.

Figure 1d shows the per-pupil funding level changes between 2021 and 2022 in both nominal (non-inflation-adjusted) and inflation-adjusted terms. Nominally, all but ten states increased per-pupil funding levels. Among those that did not, D.C. and Massachusetts reported actual declines in total state and local revenue between 2021 and 2022, while in Montana and Ohio, small revenue increases were offset by enrollment growth.

However, with inflation as high as it was between 2021 and 2022, even significant revenue increases may not actually translate into more purchasing power.¹⁶ When taking into account the high inflation rate, only eight states had more per-pupil funding available in 2022 than in 2021. New Mexico, Nevada, California, and Louisiana had the most appreciable differences, increasing funding by 2% or more above inflationary costs.

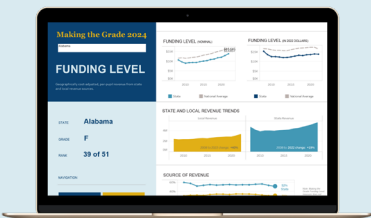
Figure 1e highlights those states where changes in per-pupil funding were significant enough to shift the state's relative rank in comparison to other states. States that moved three or more positions up in ranking are indicated with a blue line, and states that moved three or more positions down in ranking are indicated with a yellow line. The states with both the highest and lowest funding levels remain relatively static, and most of the movement occurs among states in the middle. The states that lost the most ground relative to other states were Montana (-5), Hawaii (-4), West Virginia (-4), and Alaska (-4). The states that most improved their position relative to other states were Louisiana (+7), Oregon (+6), Colorado (+5), California (+5), New Mexico (+4), and Delaware (+4).

Figure 1e. Change in Funding Level Rank, 2021 to 2022



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2021 & 2022.

Notes: Lines connect states according to their relative rank in 2021 and 2022. Lines are colored to indicate whether their relative funding level rank **increased** or **decreased** by more than two positions between 2021 and 2022.



View Funding Level state profiles for more detailed data by state.

Funding Distribution

The hallmark of a fair and equitable school finance system is that it delivers more funding to educate students in high-poverty districts. This means states providing equal or less funding to high-poverty districts are shortchanging the students most in need of additional resources for academic success.

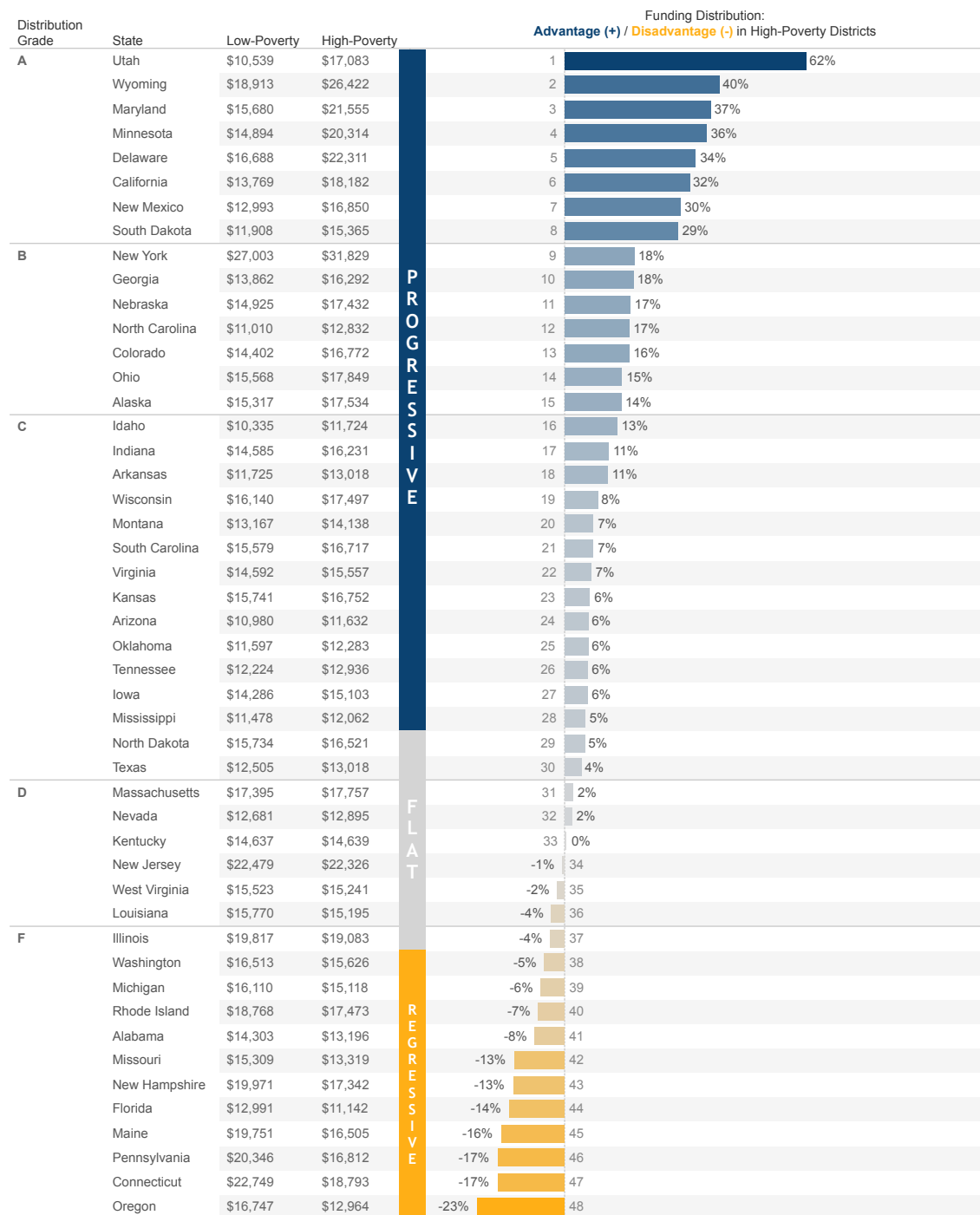
Figure 2a depicts funding distribution in each state by comparing the average per-pupil funding allocated to high-poverty districts to that allocated to low-poverty districts (the funding distribution ratio). States are defined as “progressive” if high-poverty districts receive at least 5% additional funding relative to low-poverty districts. States that do the opposite, where high-poverty districts receive at least 5% less funding than low-poverty districts, are “regressive.”¹⁷ States with similar funding levels in high- and low-poverty districts have “flat” distribution systems. While we do not propose a specific target for how much progressivity is enough, we maintain

that flat or regressive distribution patterns do not adequately support low-income students. However, it is important to remember that our grades are assigned on a relative basis, meaning that states are compared with each other and their rankings do not necessarily align with these categorizations. For example, the average funding ratio in 2022 is 108%, so states around this average receive a C.

In 2022, 28 states had at least a modestly progressive funding distribution, providing high-poverty districts with at least 5% more funding than low-poverty districts. Nine states had a flat distribution, and 11 states were regressive where high-poverty districts received at least 5% less funding than low-poverty districts. There is a broad continuum, with the most progressive state, Utah, providing, on average, 60% more per-pupil funding to high-poverty districts, while the most regressive state, Oregon, provides 23% less funding to high-poverty districts.



Figure 2a. Funding Distribution



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022; U.S. Census Small Area Income and Poverty Estimates, 2022.

Notes: States are ranked from most **progressive** to most **regressive** using our Funding Distribution measure. For example, Utah has a progressive funding distribution so that, on average, a high-poverty district (30% Census poverty) would receive 62% more per pupil funding than low-poverty district (5% Census poverty).

Hawaii and D.C. are excluded because they are single district systems. Vermont is excluded because of reporting inconsistencies. For more information on the methodology used in this report, see the [Technical Appendix](#).

A Decade of Steady Progress

Figure 2b shows the nation making significant progress towards more equitably distributed funding. The number of states with progressive funding systems more than doubled in the last decade from 13 states in 2012 to 28 in 2022.

Figure 2b. Number of Progressive, Flat and Regressive States, 2012 to 2022

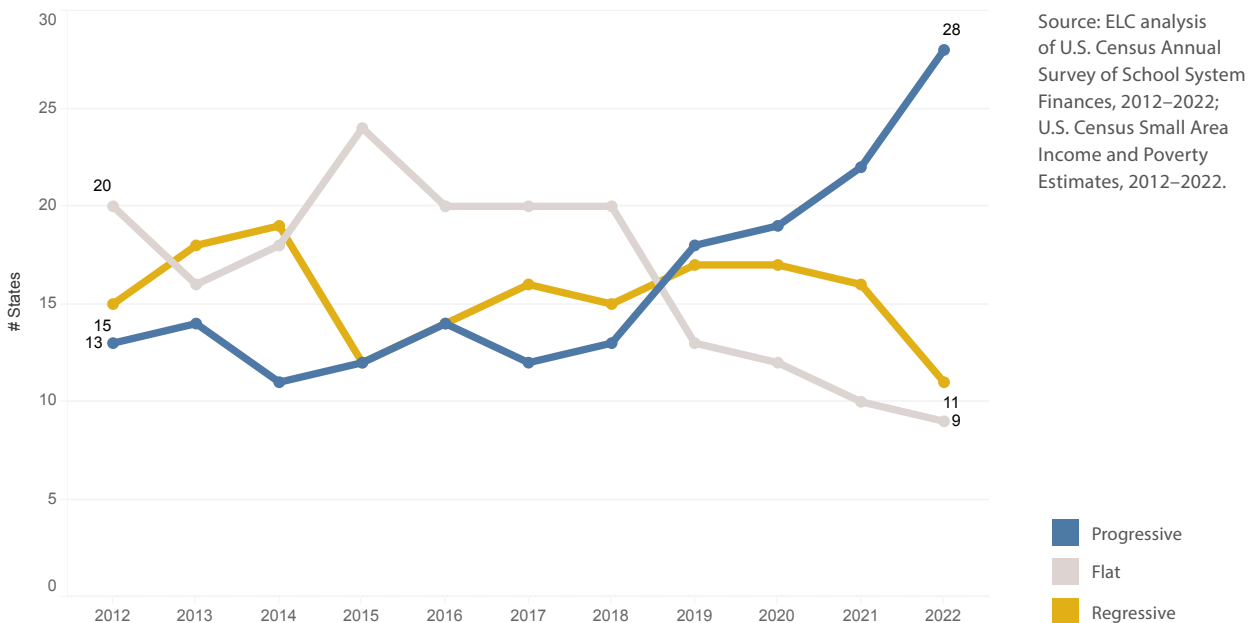


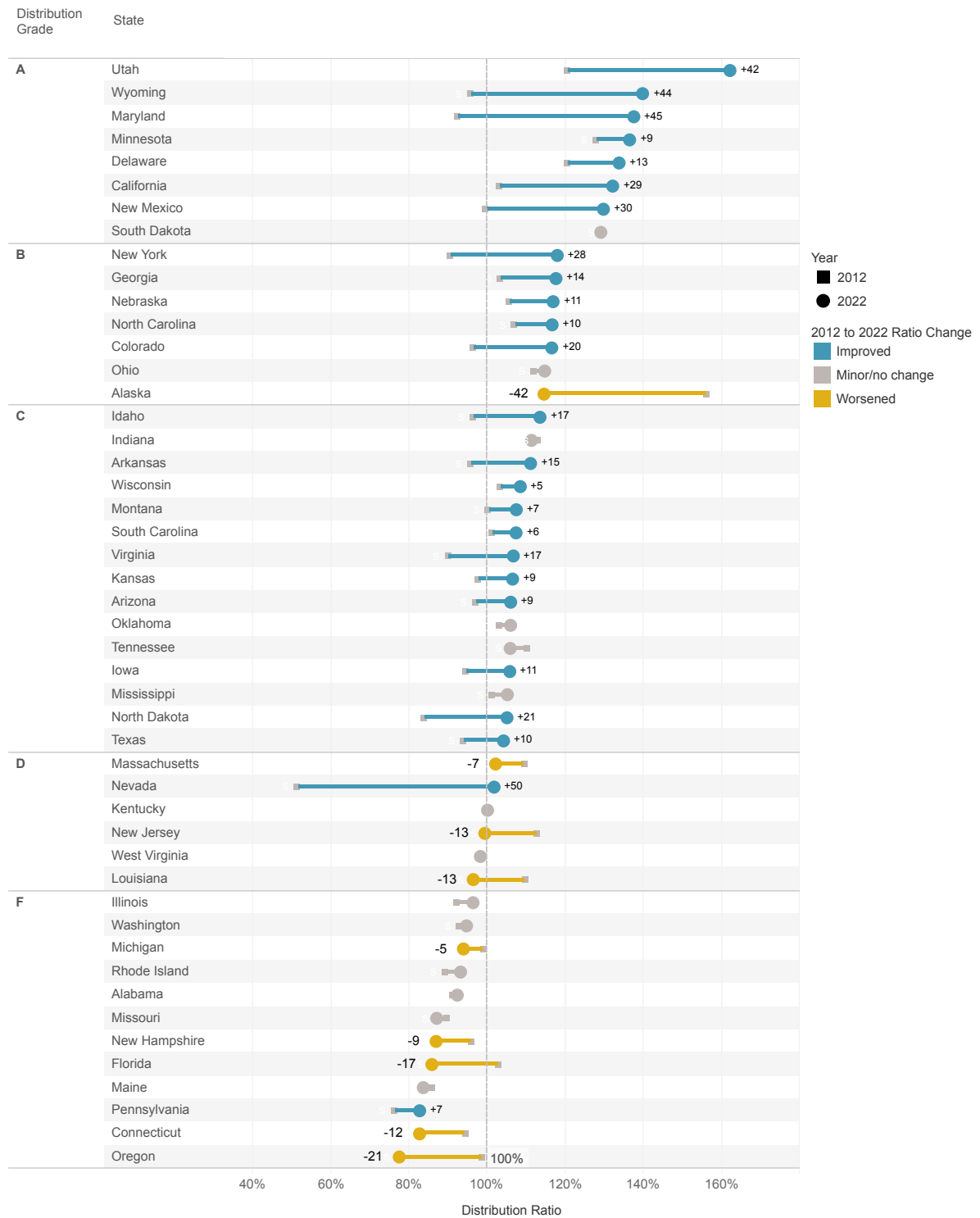
Figure 2c presents the change in each state's funding distribution ratio between 2012 and 2022, highlighting whether the state experienced a positive or negative change. A distribution ratio, comparing funding between high- and low-poverty districts, above 105% indicates progressive funding, and a ratio below 95% indicates regressive funding.

The positive trend of more states becoming progressive is largely due to incremental gains shifting formerly flat states to progressive (Figure 2d). Fourteen states designated as flat in 2012 improved to a progressive distribution in 2022, with Wyoming, New Mexico, California, and Colorado making the largest gains. Notably, three formerly regressive states have made significant progress over this period: Maryland's distribution ratio shifted from 92% to 137%; New York shifted

from 90% to 118%, and Virginia shifted from 90% to 107%.¹⁸ For example, in 2012, a high-poverty district in New York typically received \$18,603 per pupil, about 10% less funding than a low-poverty district (\$20,605). But by 2022, a high-poverty district typically received about \$31,829, 18% more than a low-poverty district (\$27,003).

View Funding Distribution state profiles for more detailed data by state.

Figure 2c. Change in Funding Distribution Ratio, 2012 to 2022



Source: ELC analysis of U.S. Census Annual of School System Finances; U.S. Census Small Area Income and Poverty Estimates.

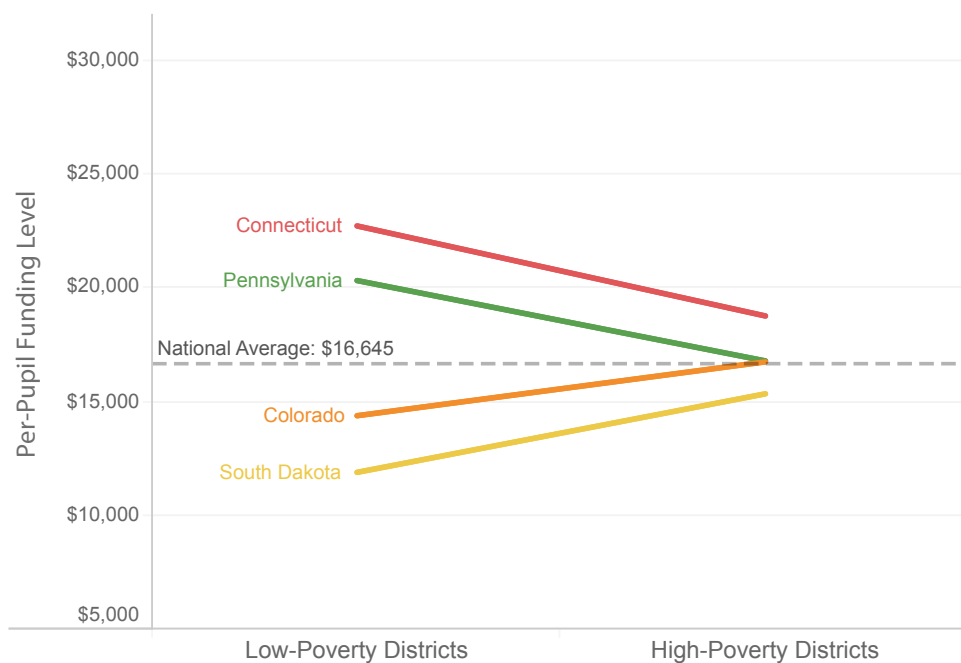
Notes: Highlighted bars show states where the funding distribution ratio **increased** or **decreased** by more than 5 percentage points between 2012 and 2022. The length of the bar indicates the size of the change. States are ordered by the 2022 ratio.

Fairness Profiles

The fairness of a state's school funding system is contingent on both adequate funding levels and a progressive distribution of funds. Some seemingly well-resourced states, such as Connecticut and Pennsylvania, do a poor job of targeting those funds where they are most needed, leaving large disparities

in average funding levels of the highest and lowest poverty districts. Likewise, some states with a progressive distribution, such as Colorado and South Dakota, have low overall funding levels that leave even their highest poverty districts with funding that just barely reaches the national average (Figure 2d).

Figure 2d. Fairness Profiles



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022; U.S. Census Small Area Income and Poverty Estimates, 2022.

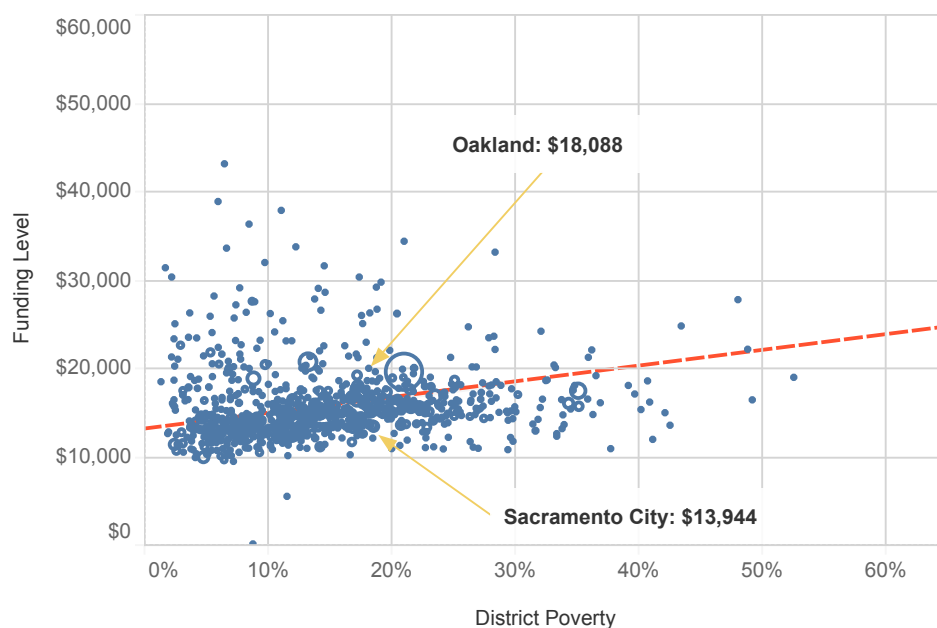
Always Dig Deeper

The funding distribution measure uses district-level data to determine a state's overall pattern of school funding. It is important to recognize that this measure may not capture variation in a complex system. There will inevitably be individual districts that do not match the statewide pattern presented here.

Figure 2e shows how funding levels in California, adjusted for regional cost differences, sometimes diverge from the overall statewide pattern depicted in the funding distribution measure. Some of these differences may be related to other student population characteristics that drive funding, but the differences could also reflect inconsistencies in how state and local funding is distributed relative to poverty. For example, Oakland Unified and Sacramento City Unified are similarly sized school districts that both have 17% poverty rates, but the former received over \$18,000 per pupil while the latter received less than \$14,000. This means that Sacramento is funded at the level that is typical for a low-poverty (5%) district in California, while Oakland is funded at the level that is typical of a high poverty (30%) district. In this case, the difference is largely explained by local revenue. Both school districts receive about the same amount of state funding per pupil (\$9,000), but Oakland provides more than twice as much local revenue per pupil as Sacramento (\$9,139 and \$4,674, respectively).

There is no substitute for more detailed analysis of the conditions in states that influence the distribution of funding. Such an analysis is beyond the scope of this report, but the findings presented here can serve as a starting point for deeper research and discussion of the need for finance reform. See examples of our state-specific work [here](#).

Figure 2e. Digging Deeper: California



This chart illustrates both the cost-adjusted level data (blue circles) and the estimated relationship between funding and poverty in the state (red line). The graph provides important context as to how well individual districts fit the overall state pattern.

Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022; U.S. Small Area Income and Poverty Estimates, 2022.

Funding Effort

Figure 3a ranks states on effort measured as PK-12 revenue as a percentage of the state's economic activity, or gross domestic product (GDP).¹⁹ It is important to evaluate a state's effort index in the broader context of overall economic wealth. Consider New Hampshire and Kentucky: Both states receive a C for average effort, but one state is relatively wealthy with a high per-capita GDP (New Hampshire: \$64,439), while the other has a relatively low per-capita GDP (Kentucky: \$48,225). Though these states are making a similar effort to fund schools, New Hampshire can generate much higher per-pupil funding levels than Kentucky (\$20,745 and \$14,493, respectively). **Figure 3a** juxtaposes a state's effort compared to the national average with its per-capita GDP and per-pupil funding levels to contextualize how the effort index interacts with the state's relative wealth to produce high or low funding levels.

It is also important to recognize that the effort index reflects both state and local funding as a percentage of GDP at the state level. It does not mean the level of effort is distributed equitably across districts within the state. In fact, many of the highest effort

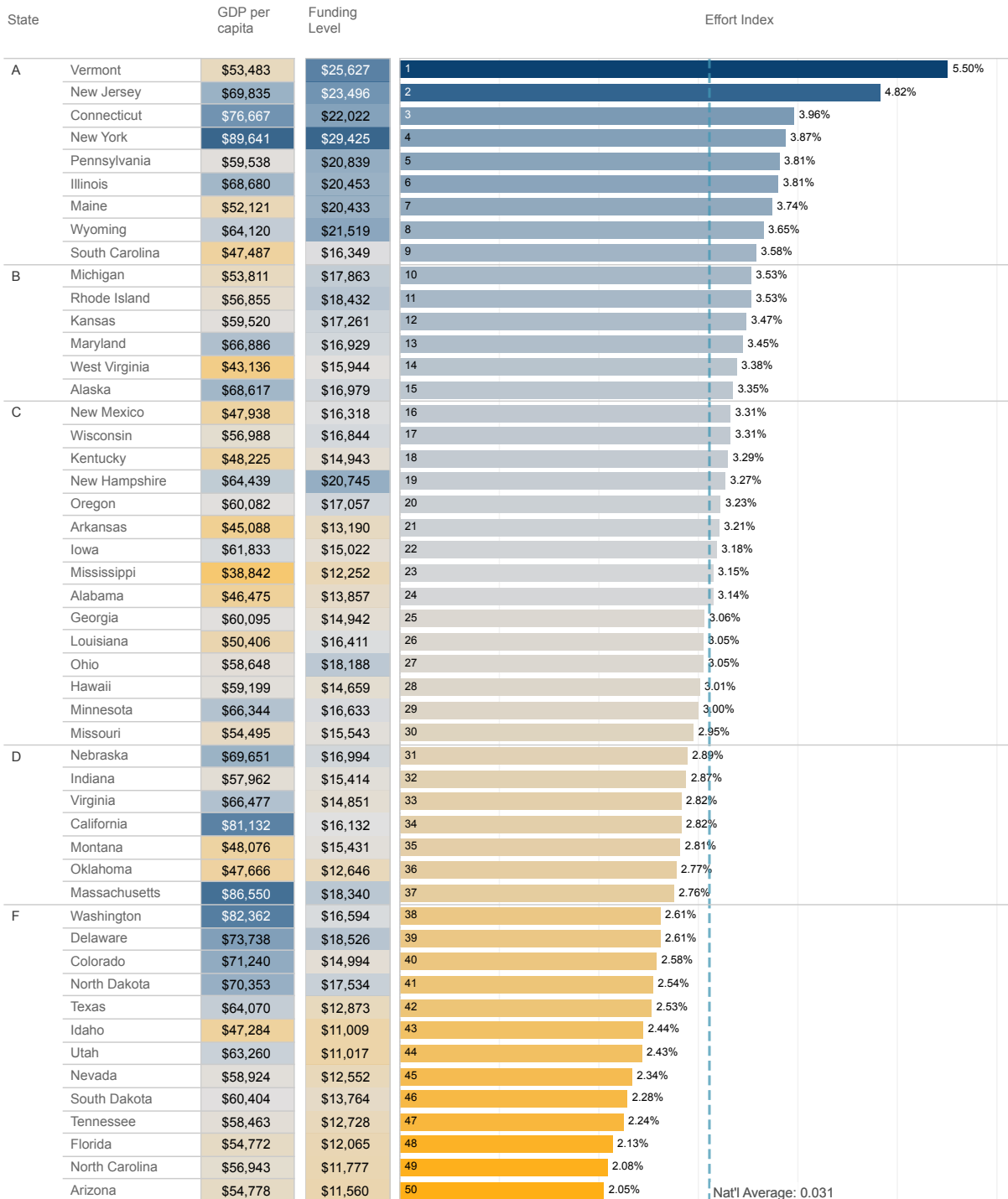
states receive an A on funding level and an F on funding distribution (Connecticut, Illinois, Maine, and Pennsylvania). In these states, the high funding levels, driven by local property taxes, are disproportionately concentrated in the state's lowest poverty districts, while the highest poverty districts operate with less.

In 2022, vast disparities in the effort states make towards funding education persist. In Vermont, the highest effort state, state and local education revenue represents over 5% of GDP, well above the national average of 3%. In Arizona, the lowest effort state, education revenue represents only 2% of GDP.

Schools in many of the states with high effort, such as New Jersey, Connecticut, New York, Illinois, and Wyoming, benefit from a double advantage. These states make a high effort and have higher economic capacity, resulting in higher funding levels. Schools in some of the states with low effort, such as Oklahoma, Idaho, Florida, North Carolina, and Arizona, suffer from a double disadvantage. These states make a low effort and have less fiscal capacity, resulting in lower funding levels.



Figure 3a. Funding Effort



Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2022; U.S. Bureau of Economic Analysis' State Gross Domestic Product reports, 2022.

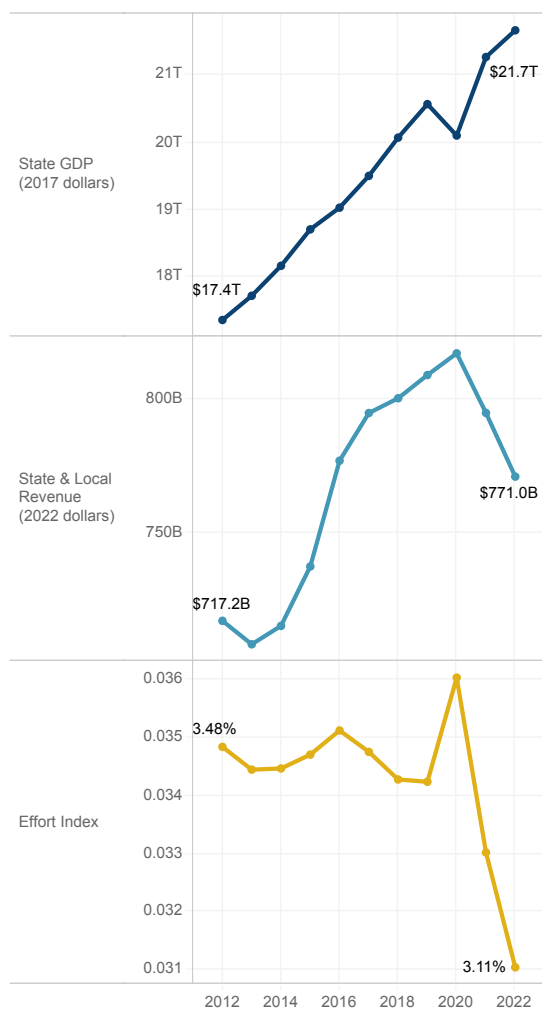
Notes: States are ranked by funding effort. For context, the state's relative wealth (per-capita GDP) is presented as an indicator of the state's fiscal capacity and our cost-adjusted state and local revenue per pupil measure is presented to show funding levels resulting from the state's effort. All indicators are colored to indicate whether the state falls **above** or **below** the national average.

Even With Strong Economic Growth, Effort Continues to Fall

The average effort index among states in 2022 was the lowest it has been in the last decade. The reason for this is clear: While the economy, as measured by GDP, was on a nearly steady incline (except for 2020, when Covid stalled growth), state and local revenue for public education lagged in recent years. Economic growth outpaced rising costs, even in the last couple years of high inflation. At the same time, state and local revenue for education fell behind, especially in the last two years where revenue increases did not keep pace with inflation (Figure 3b).

This national pattern was replicated in nearly every state in recent years (Figure 3c). In all but six states, GDP growth between 2021 and 2022 was positive, even when taking inflation into account. In all but nine states, state and local revenue growth, when adjusted for inflation, was negative. Only one state—California—saw education revenue grow faster than the economy, resulting in an increase in its effort index. In all other states, effort declined. The following states saw the largest reductions in effort: Texas (-14%), West Virginia (-14%), Alaska (-13%), Montana (-11%), and Wyoming (-11%).

Figure 3b. National Effort Trends

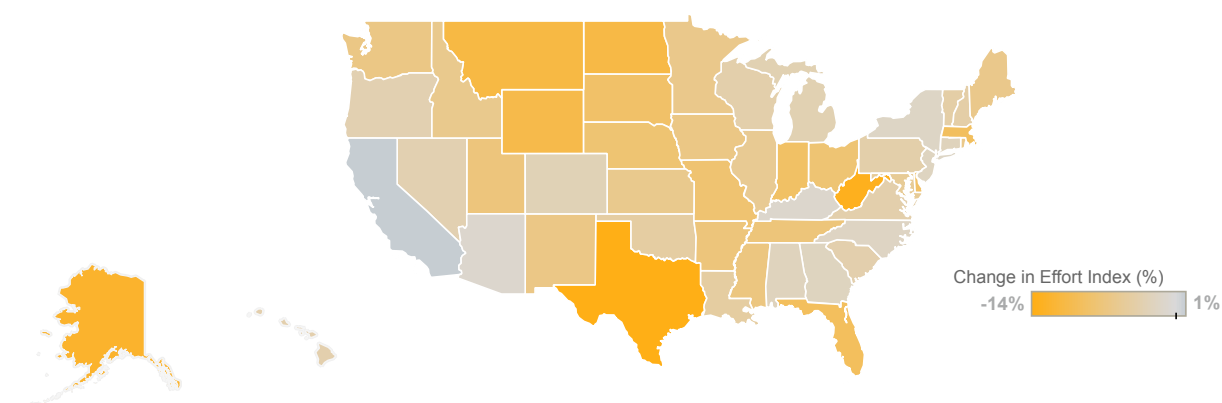


Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2012–2022; U.S. Bureau of Economic Analysis' State Gross Domestic Product reports, 2012–2022.



View Funding Effort
state profiles for more
detailed data by state.

Figure 3c. Funding Effort Change by State, 2021 to 2022



| | GDP Change | State & Local Revenue Change | Effort Index Change | | GDP Change | State & Local Revenue Change | Effort Index Change |
|---------------|------------|------------------------------|---------------------|----------------|------------|------------------------------|---------------------|
| Alabama | 1.7% | 0.3% | -2.3% | Montana | 1.9% | -6.1% | -11.3% |
| Alaska | -1.4% | -7.3% | -12.6% | Nebraska | 2.7% | -4.1% | -8.1% |
| Arizona | 3.2% | 3.9% | -1.0% | Nevada | 3.4% | 2.7% | -3.3% |
| Arkansas | 1.3% | -4.3% | -7.5% | New Hampshire | 0.3% | -6.4% | -4.1% |
| California | 0.7% | 0.9% | 0.9% | New Jersey | 2.8% | 0.3% | -2.1% |
| Colorado | 2.2% | 1.2% | -2.9% | New Mexico | 1.8% | -0.9% | -6.6% |
| Connecticut | 2.9% | -3.3% | -2.4% | New York | 2.3% | -1.9% | -1.7% |
| Delaware | 1.0% | -6.2% | -8.9% | North Carolina | 2.0% | -1.7% | -1.9% |
| Florida | 4.6% | -4.1% | -9.6% | North Dakota | -1.1% | -6.0% | -11.2% |
| Georgia | 2.6% | 0.5% | -2.1% | Ohio | 0.5% | -7.0% | -8.0% |
| Hawaii | 1.3% | -1.7% | -4.3% | Oklahoma | -1.0% | -0.3% | -4.5% |
| Idaho | 4.2% | 0.1% | -6.1% | Oregon | 1.8% | -2.2% | -3.3% |
| Illinois | 1.3% | -5.3% | -5.7% | Pennsylvania | 1.0% | -3.9% | -3.9% |
| Indiana | 3.1% | -4.0% | -9.0% | Rhode Island | 2.3% | -5.3% | -6.4% |
| Iowa | -0.3% | -5.1% | -6.7% | South Carolina | 2.5% | -1.6% | -3.7% |
| Kansas | 1.1% | -4.9% | -6.1% | South Dakota | -0.3% | -5.8% | -8.8% |
| Kentucky | 1.4% | 0.0% | -1.1% | Tennessee | 3.9% | -2.7% | -7.6% |
| Louisiana | -1.2% | -0.2% | -4.6% | Texas | 2.7% | -7.1% | -14.3% |
| Maine | 2.2% | -4.5% | -6.3% | Utah | 1.9% | -2.5% | -7.4% |
| Maryland | 1.6% | -5.3% | -5.5% | Vermont | 2.2% | -2.4% | -4.2% |
| Massachusetts | 2.1% | -9.7% | -9.5% | Virginia | 2.5% | -2.3% | -3.7% |
| Michigan | 1.6% | -2.5% | -3.2% | Washington | 1.6% | -5.8% | -6.7% |
| Minnesota | 1.2% | -5.7% | -6.2% | West Virginia | 1.3% | -8.9% | -13.8% |
| Mississippi | 0.0% | -5.4% | -7.1% | Wisconsin | 0.4% | -4.3% | -3.8% |
| Missouri | 2.0% | -5.9% | -8.2% | Wyoming | 1.0% | -2.4% | -10.9% |
| | | | | U.S. | 1.9% | -3.0% | -6.0% |

Source: ELC analysis of U.S. Census Annual Survey of School System Finances, 2021, 2022; U.S. Bureau of Economic Analysis' State Gross Domestic Product reports, 2021 to 2022.

Notes: The map is colored to show whether states' effort index **increased** or **decreased** between 2021 and 2022. The heat map shows one-year change (**positive** or **negative**) in the components of the effort index: state and local revenue and GDP, both of which are adjusted for inflation.

Putting It All Together

Making the Grade is meant to provide an overview of school funding fairness in the states through the examination of three interrelated factors (Table 1). We urge readers to consider each state's rankings on the three measures collectively and not in isolation. In some cases, a state's stellar performance in one area is completely undermined by its poor performance in another. Figures 4a – 4e provide a few classifications to explain general patterns in school funding across the country. The groupings below are not exhaustive, since some states do not fit into any of the categories provided.

Table 1. Making the Grade 2024

| State | Poverty Rate School-Aged Children | Funding Level | Funding Distribution | Funding Effort | State | Poverty Rate School-Aged Children | Funding Level | Funding Distribution | Funding Effort |
|---------------|-----------------------------------|---------------|----------------------|----------------|----------------|-----------------------------------|---------------|----------------------|----------------|
| Alabama | 20% | F | F | C | Montana | 12% | C | C | D |
| Alaska | 12% | C | B | B | Nebraska | 12% | C | B | D |
| Arizona | 15% | F | C | F | Nevada | 15% | F | D | F |
| Arkansas | 19% | F | C | C | New Hampshire | 6% | A | F | C |
| California | 15% | C | A | D | New Jersey | 12% | A | D | A |
| Colorado | 11% | D | B | F | New Mexico | 22% | C | A | C |
| Connecticut | 11% | A | F | A | New York | 18% | A | B | A |
| D.C. | 20% | A | - | - | North Carolina | 16% | F | B | F |
| Delaware | 13% | B | A | F | North Dakota | 11% | C | C | F |
| Florida | 16% | F | F | F | Ohio | 16% | B | B | C |
| Georgia | 16% | D | B | C | Oklahoma | 18% | F | C | D |
| Hawaii | 11% | D | - | C | Oregon | 12% | C | F | C |
| Idaho | 11% | F | C | F | Pennsylvania | 14% | A | F | A |
| Illinois | 15% | A | F | A | Rhode Island | 13% | B | F | B |
| Indiana | 14% | C | C | D | South Carolina | 18% | C | C | A |
| Iowa | 11% | D | C | C | South Dakota | 13% | F | A | F |
| Kansas | 12% | C | C | B | Tennessee | 16% | F | C | F |
| Kentucky | 19% | D | D | C | Texas | 18% | F | C | F |
| Louisiana | 24% | C | D | C | Utah | 7% | F | A | F |
| Maine | 11% | A | F | A | Vermont | 10% | A | - | A |
| Maryland | 11% | C | A | B | Virginia | 12% | D | C | D |
| Massachusetts | 11% | B | D | D | Washington | 11% | C | F | F |
| Michigan | 16% | C | F | B | West Virginia | 21% | C | D | B |
| Minnesota | 10% | C | A | C | Wisconsin | 12% | C | C | C |
| Mississippi | 26% | F | C | C | Wyoming | 12% | A | A | A |
| Missouri | 15% | C | F | C | | | | | |

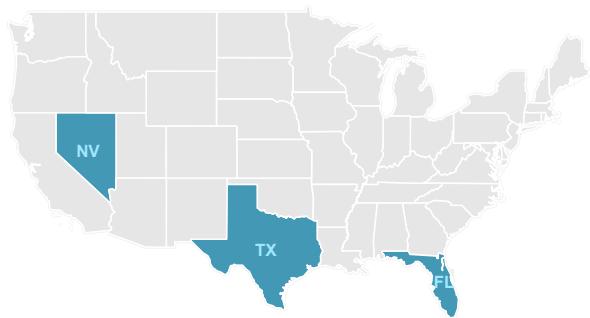
Source: ELC analysis of U.S. Census Annual of School System Finances, 2022.

Notes: D.C. and Hawaii do not receive Distribution grades because they are single district systems; Vermont is excluded because of reporting inconsistencies. D.C. is excluded from Effort because its GDP is better compared to other cities, not other states.



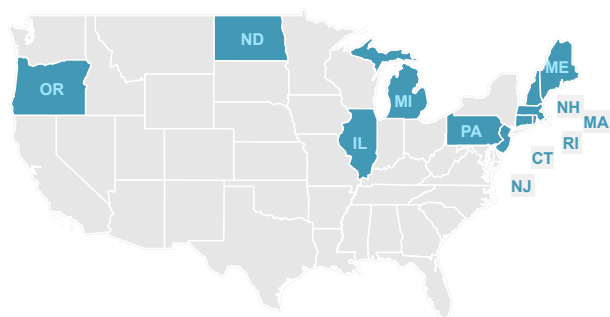
View the *Making the Grade* profile for each state.

Figure 4a. Poorly Funded, Inequitable, Low Effort



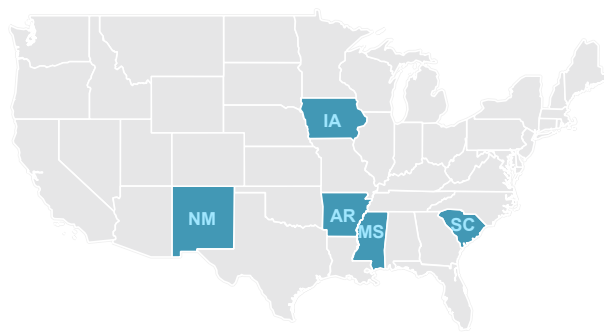
Three states – Florida, Texas, and Nevada – have funding levels that are well below average; funding is inequitable, which is defined as either a flat or regressive distribution of funds; and the states are making a below average effort to fund schools (Figure 4a). Policymakers in these states must do more to improve funding fairness by increasing the effort they make to raise revenue and revising the way in which funding is distributed among districts. Notably, there are six fewer states on this list than in 2021. Four of the six states no longer on the list (Idaho, Arizona, Tennessee, and Virginia) were removed because their funding distribution became slightly progressive, even though their funding levels and effort remain well below average.

Figure 4b. Above Average Funding, Inequitable



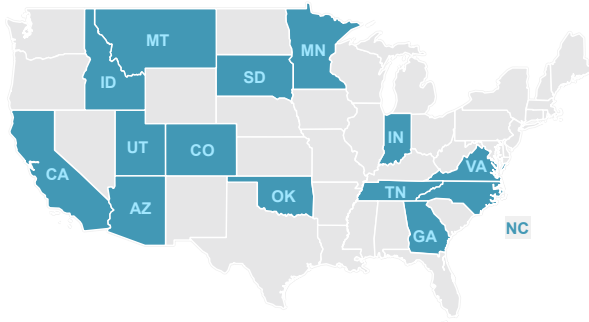
These 11 states have above average funding levels, but that funding is not targeted to low-income students (Figure 4b). In large part due to disparities in local revenue, high average funding levels often mask significant disparities among districts, or as in the case of New Jersey, Massachusetts, and Illinois, a flat distribution that does not target resources where they are most needed. The reliance on local property taxes and the fact that state aid is not sufficiently allocated to compensate for differences in local wealth create a system of haves and have-nots, where many of the districts most in need receive less instead of more. Remarkably, most of the states in the northeastern corridor fall into this category, except Delaware, Maryland, and New York.

Figure 4c. Below Average Funding, Progressive, Above Average Effort



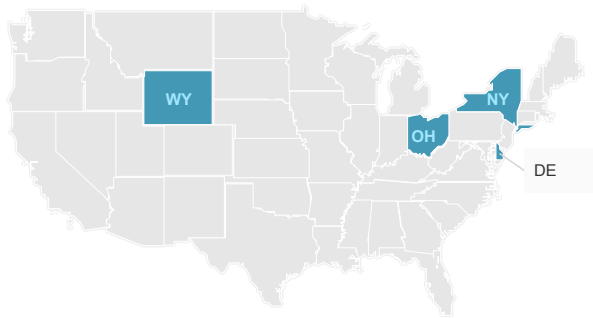
In contrast to the group above, these five states are making an above average effort to fund their schools and are progressively distributing funds so that high-poverty districts receive more, but low fiscal capacity keeps their funding levels below average (Figure 4c). These states would benefit from greater federal investments that reward low-capacity states by supplementing finance systems that are well-designed but simply do not generate enough revenue to adequately support students. Of course, these states could also increase their own effort, which is, in every case, at a decade-long low.

Figure 4d. Below Average Funding, Progressive, Below Average Effort



These 14 states have at least a slightly progressive distribution of funds but below average funding levels and below average effort (Figure 4d). Four states newly qualify for this group because their funding distribution shifted from flat to progressive between 2021 and 2022 (Idaho, Arizona, Tennessee, and Virginia). The increase in progressively funded states is heartening, but the fact that the progressivity is accompanied by low funding levels and low levels of effort indicate how much work still needs to be done to create truly equitable funding systems. In most cases, these states could better leverage their fiscal capacity to generate additional revenue for schools that could be used to increase funding where most needed, creating an overall better funded and more progressive distribution.

Figure 4e. Well-Above Average Funding, Progressive



Four states are both well-funded relative to other states and have at least a moderately progressive distribution of funds (Figure 4e). Each of these states faced litigation in state courts around the equity or adequacy of their school funding systems resulting in much needed funding reform. But even now, all are still working towards the goal of true equity and adequacy, whether through efforts to reform or improve their school funding models (Delaware, New York), phasing-in funding for newly enacted formula reforms (Ohio), or litigating over the failure to implement required funding increases (Wyoming).

Universal Vouchers: An Urgent Threat to Public Education

In 2022, Arizona established the nation's first universal voucher program, making every child in the state, regardless of income or prior enrollment in public school, eligible to receive public funding for private education expenses. The Empowerment Scholarship Accounts voucher program provides education savings account (ESA) vouchers of approximately \$7,000 per child to families for a broad variety of private educational expenses, including tuition, tutoring, virtual instruction, and homeschooling expenses, with minimal oversight. The unfettered growth of the program, paired with a dire lack of accountability, has been an unmitigated disaster for the state of Arizona. Costs have skyrocketed, causing a budget deficit, and the program is rife with allegations of misuse and fraud.²⁰

Despite Arizona's experience, the push for universal vouchers has accelerated rapidly in recent years. Bills proposing new voucher programs with universal eligibility or expansions of existing programs to all students have been introduced in 38 state legislatures.²¹ By 2024, 11 more states had enacted universal or near-universal voucher programs: Alabama, Arkansas, Florida, Indiana, Iowa, Louisiana, North Carolina, Ohio, Oklahoma, Utah, and West Virginia.

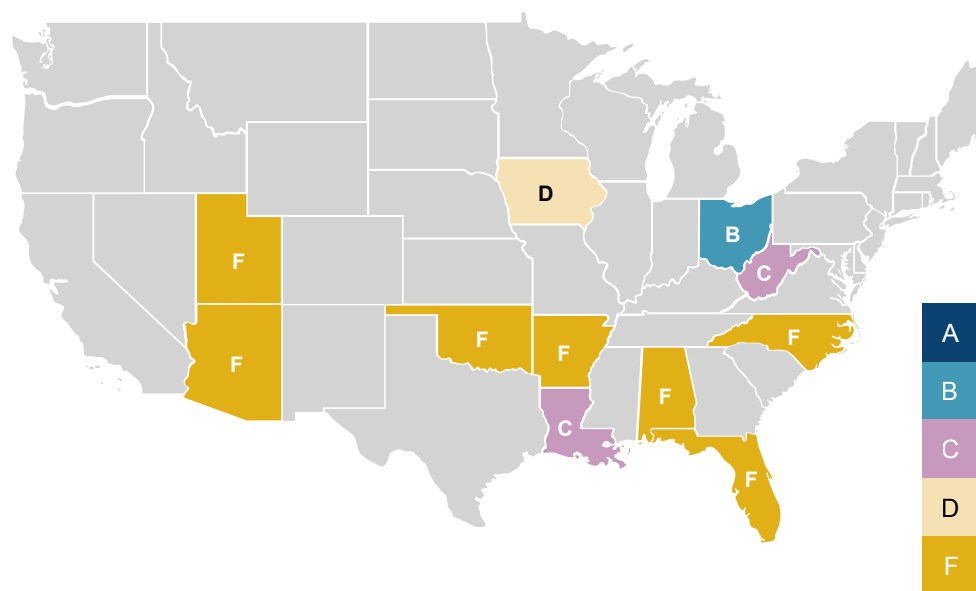
Voucher expansions are happening in the states that can least afford them. Of the 36 grades given

to the 12 universal voucher states for Funding Level, Distribution, and Effort, nearly half were D's and F's. All but one state (Ohio) had funding levels in 2022 that were below the national average, and seven of the 12 states with universal programs received an F on Funding Level (Figure 5). As voucher programs continue to expand, public schools are forced to compete with these programs for already limited state resources.

Universal vouchers drain billions of dollars a year from public coffers and further underfund public schools. Research shows that the financial consequences of voucher programs are substantial, and that state expenditures on vouchers are growing at an alarming pace.²² Even smaller voucher programs – such as those with limited eligibility criteria or caps on spending – can quickly balloon in size and cost.²³ Rather than diverting funds to unaccountable voucher programs that do not improve student outcomes, public dollars should be invested in strengthening the nation's underfunded public education system.²⁴

For research, advocacy tools, and legal and policy updates, visit [Public Funds for Public Schools](#), a national campaign directed by Education Law Center to oppose private school vouchers.

Figure 5. Funding Level Grades in Universal Voucher States



Conclusion

The findings of this edition of *Making the Grade* leave room for both hope and concern. On the positive side, states are making slow and steady progress towards more progressive funding systems that recognize that economically disadvantaged students need more resources to boost success. More than half of all states now provide at least modestly more funding to their highest poverty school districts. Between 2012 and 2022, the number of progressive states doubled.

Recent rigorous analyses of school funding reform make clear that these investments pay off. For example, as a result of California's Local Control Funding Formula, more low-income students have access to a higher-quality and better-trained workforce, smaller class sizes, and improved facilities. These interventions significantly reduce opportunity gaps and have resulted in improved academic achievement, increased graduation rates, fewer suspensions and expulsions, and students who are more prepared for college.²⁵ These results echo previous findings on the positive, short- and long-term impacts of school finance reforms.²⁶

Nonetheless, there is still more work to do. The vast disparities in school funding levels across the nation reinforce that where you live determines the type of educational resources you have access to. For poorly funded and regressive states, these resource disparities cross both district and state lines. Reducing these disparities, both within and between states, is crucial for ensuring that every student has access to the resources and opportunities they need to succeed in school and in life.

While public education nearly always suffers when the economy weakens, it often fails to benefit when the economy is strong. Evidence of this is clear in our findings on the effort states are making to fund their schools. The average effort among states is the lowest it has been in a decade and states are forgoing billions of dollars in potential education revenue by enacting tax cuts for the wealthy and corporations. The disparities in effort across the country make clear that some states prioritize education less than others, often in the face of obvious need.

The responsibility for adequately and equitably funding public schools now, as ever, lies with the states. But state policymakers continue to make decisions that prioritize advantages for the already advantaged rather than enacting policies that would benefit the most disadvantaged. Advocates must continue the fight for adequate and equitable school finance systems and push policymakers to confront the unacceptable disparities in funding and resources that deprive students of their full potential.



Endnotes

- 1 Institute of Education Sciences. (n.d.). *School Pulse Panel, Learning Recovery Dashboard*. <https://ies.ed.gov/schoolsurvey/spp/>
- 2 Institute of Education Sciences. (n.d.). *Mental Health and Well-Being of Students and Staff During the Pandemic*. https://ies.ed.gov/schoolsurvey/spp/SPP_April_Infographic_Mental_Health_and_Well_Being.pdf
- 3 Institute of Education Sciences. (n.d.). *School Staffing Shortages: Results from the January School Pulse Panel*. https://ies.ed.gov/schoolsurvey/spp/2022_SPP_Staffing.pdf
- 4 Tharpe, W. (2023). *States' Recent Tax-Cut Spree Creates Big Risks for Families and Communities*. Center on Budget and Policy Priorities. <https://www.cbpp.org/research/state-budget-and-tax/states-recent-tax-cut-spree-creates-big-risks-for-families-and>
- 5 Shand, R. & H.M. Levin. (2021). *Estimating a Price Tag for School Vouchers*. National Education Policy Center. <https://nepc.colorado.edu/publication/voucher-costs>
- 6 Afterschool Alliance. (n.d.). *Timeline of the Elementary and Secondary School Emergency Relief Funds (ESSER)*. https://www.afterschoolalliance.org/documents/FundingTimeline_final.pdf
- 7 U.S. Census Bureau. *Annual Survey of School System Finances, 2020–2022*. <https://www.census.gov/programs-surveys/school-finances.html>
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- 9 Education Resource Strategies. (2023). *Here's Why Some States Are Facing a Steeper ESSER Funding Cliff in 2024*. <https://www.erstrategies.org/tap/analysis-esser-funds-fiscal-cliff-by-state/>
- 10 LeFebvre, J. (2024). *States Should Bolster, Not Undermine, Education Gains Made with ESSER Funds*. Center on Budget and Policy Priorities. <https://www.cbpp.org/blog/states-should-bolster-not-undermine-education-gains-made-with-esser-funds>
- 11 This measure does not include figures for Hawaii and the District of Columbia which operate as single district systems. Vermont is also excluded because of reporting inconsistencies. See the [Technical Appendix](#) for more information.
- 12 McKillip, M. & Luhm, T. (2020). *Investing Additional Resources in Schools Serving Low-Income Students*. Education Law Center. https://edlawcenter.org/assets/files/pdfs/publications/Investing_in_Students_Policy_Bri.pdf
- 13 Federal revenue varies by state and typically ranges between 4% and 14% of total revenue. U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (State Fiscal)", 2019-20 (FY 2020) v.2a
- 14 Poverty is measured using the Census definition due to reporting inconsistencies for the National School Lunch Program, the more commonly used metric of school poverty. Census poverty is a more severe measure than either free lunch (130% of Census poverty) or reduced lunch (185%) eligibility. We define high-poverty districts as having a 30% Census poverty rate among school-aged children and low-poverty districts having a 5% poverty rate. For more detail, see the [Technical Appendix](#).
- 15 The United States has no established "opportunity to learn" standards that define the resources needed to ensure students have the opportunity to achieve common outcomes. It is, therefore, not feasible to determine the cost of those resources and funding levels across states.
- 16 Using the State and Local Government Price Deflator, an index that measures inflation specifically for state and local government revenues and expenditures, we calculate inflation for the 2021–22 school year (July 2021 to June 2022) at 7.98%. This rate is more than double recent rates, which ranged between 1.26% and 4.44% in the previous five years.
- 17 Categorizations are assigned using unrounded funding distribution ratios. The ratios presented in the chart are rounded.
- 18 Nevada improved its funding ratio over the last decade but nearly all the change took place in the last year. The state was significantly and persistently regressive between 2012 and 2021 with a distribution ratio that ranged between 51% to 74% over that period. Then, in 2022, it suddenly shifted to a flat distribution of 102%. More recent data will reveal whether this trend is consistent or an anomaly.
- 19 Gross domestic product (GDP) is the value of all goods and services produced by each state's economy. In this report it serves as a measure of each state's capacity to raise revenue to fund schools.
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- 25 Johnson, R. (2023). *School funding effectiveness: Evidence from California's local control funding formula*. Learning Policy Institute. <https://doi.org/10.54300/529.194>
- 26 McKillip, M. & Luhm, T. (2020). *Investing Additional Resources in Schools Serving Low-Income Students*. Education Law Center. https://edlawcenter.org/assets/files/pdfs/publications/Investing_in_Students_Policy_Bri.pdf

