SOUTH CAROLINA SCHOOL FINANCE REFORM

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About Reason Foundation

Reason Foundation is a national 501(c)(3) public policy research and education organization with expertise across a range of policy areas, including public sector pensions, transportation, infrastructure, education, and criminal justice.

The Center for Student-based Budgeting at Reason Foundation helps policymakers, school district officials and other stakeholders design and implement education finance reforms that put students first.

For more information about Reason Foundation, visit reason.org.
Approach to School Finance

- Fairness
- Transparency
- Autonomy
Agenda

1) Highlight key shortcomings of South Carolina’s school finance formula.
2) Provide a case study of California’s Local Control Funding Formula as a model for reform.
3) Review opportunities for school finance reform.
Key Questions to Consider

Who should ultimately decide how education dollars are spent?

How can financial transparency give stakeholders access to data to make more informed decisions for kids?

Are all students getting a fair share of the education funding pie?

Are South Carolina’s education dollars allocated strategically?

What role should local dollars play in South Carolina’s school finance system?
SOUTH CAROLINA SCHOOL FINANCE: KEY SHORTCOMINGS
Analyzing School Finance Systems

- **Allocation**: How dollars are delivered to districts and schools.
- **Funding**: The mix of revenue sources and the extent to which local dollars are equalized.
- **Transparency**: A formula’s level of complexity and the extent to which financial data are reported.
Types of School Finance Formulas

- **Student-based**: Allocations are based on individual students and their level of need.
- **Resource-based**: Allocations are based on a set of inputs such as staffing positions.
- **Program-based**: Dollars are allocated for specific programs such as professional development and school safety.
- **Hybrid**: Some combination of these above approaches.
<table>
<thead>
<tr>
<th>Category</th>
<th>States/Abbreviations</th>
</tr>
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<tbody>
<tr>
<td>Student Based (28)</td>
<td>AK, AZ, AR, CA, CO, CT, FL, HI, IN, IA, KY, MD, MI, MN, MI, NE, NH, NJ, NM, NY, ND, OH, OK, OR, RI, TX, UT, VT</td>
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<tr>
<td>Resource Based (9)</td>
<td>AL, DE, ID, IL, SD, TN, WA, WV, WY</td>
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<tr>
<td>Program Based (1)</td>
<td>WI</td>
</tr>
<tr>
<td>Hybrid (10)</td>
<td>GA, LA, ME, MA, MS, MT, NV, NC, SC, VA</td>
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<tr>
<td>Other (2)</td>
<td>KS, PA</td>
</tr>
</tbody>
</table>

South Carolina employs a hybrid school finance system that relies heavily on categorical allotments.

Source: Data and classifications based on EdBuild’s Custom Reports tool, which can be found at [http://funded.edbuild.org/reports](http://funded.edbuild.org/reports)
State Education Revenue

- Restricted State Funding: 24%
- Education Finance Act (EFA): 23%
- Education Improvement Act: 15%
- Education Lottery Act Revenue: 38%
- State Revenue in Lieu of Taxes

Source: Calculations made using data provided on South Carolina Department of Education’s website. [https://ed.sc.gov/](https://ed.sc.gov/)
Education Finance Act Weights

Kindergarten 1.00
Primary 1.00
Elementary 1.00
High School 1.00
Trainable Mentally Handicapped 2.04
Speech Handicapped 1.90
Homebound 1.00
Emotionally Handicapped 2.04
Educable Mentally Handicapped 1.74
Learning Disabilities 1.74
Hearing Handicapped 2.57
Visually Handicapped 2.57
Orthopedically Handicapped 2.04
Vocational (Grades 9-12) 1.29
Autism 2.57
High Achieving .15
Limited English Proficiency .20
Academic Assistance .15
Pupils in Poverty .20
Dual Credit Enrollment .15

Education Improvement Act

Adept
Aid to Districts – Technology
Arts in Education
Adoption List of Formative Assessment
Refurbished K-8 Science Kits
Industry Certification Credentials
Career and Technology Education
National Board Salary Supplement
Teacher of the Year Award
Reading Coaches
Students at Risk of School Failure
Four-Year-Old Early Childhood Program
Child Early Reading Development and Education Program
Teacher Salary Increase

Teacher Salary Fringe
Adult Education
Summer Reading Program
Technical Assistance – State Priority Schools
Teacher Supplies
Special Education – MOE
EEEDA – Supplies and Materials – Career Awareness
EEEDA Career Specialists
Aid to Districts

Restricted State Funding

EEDA Career Specialists
Student Health and Fitness
Handicapped Transportation – Bus Driver Aides
Handicapped Transportation – Special Needs Students Contract
Reimbursement
Home Schooling
Child Early Reading Development and Education Program
Reading Coaches
Student Health and Fitness – Nurses
DSS SNAP E&T Program
School Bus Driver Salary
EAA Bus Driver Salary and Fringe Transportation Workers Compensation

Fringe Benefits Employer Contributions
Retiree Insurance
Teacher Supply
Education License Plates
Residential Treatment Facilities
Maintenance of State Financial Support (MFS) - Tier I
Maintenance of State Financial Support (MFS) - Tier II

Problems with Categorical Funding

- One-size-fits-all solution
- Compliance culture over innovation
- Can cause funding inequities
- Diminishes transparency
- Diminishes accountability

38%  62%

States are moving toward local autonomy over education dollars.

Districts are increasingly adopting funding models that give school leaders more say over spending decisions.
Who is the biggest obstacle to making spending decisions that best address your students’ needs?

Source: Education Week Research Center, 2019.
Other Shortcomings to Note
District Comparison: Revenue vs. Assessed Valuation

Source: 2017-18 revenue data based on figures obtained from South Carolina Department of Education’s website. [https://ed.sc.gov/](https://ed.sc.gov/)
District Comparison: Revenue vs. Poverty Estimates

Source: 2017-18 revenue data based on figures obtained from South Carolina Department of Education’s website. [https://ed.sc.gov/](https://ed.sc.gov). 2017 poverty estimates for districts obtained from U.S. Census Bureau’s Small Area Income and Poverty Program (SAIPE)
CASE STUDY: CALIFORNIA’S LOCAL CONTROL FUNDING FORMULA
LCFF: Background

2013: *Local Control Funding Formula* signed into law with bipartisan support.

**Primary policy aims:**

1) Increase local flexibility over dollars.

2) Improve funding equity.

Source: *A Preliminary Analysis of California’s New Local Control Funding Formula*
LCFF Theory of Action

I. Student-based Funding
II. Local flexibility
III. Stakeholder engagement

More equitable and coherent allocation of resources

Improved outcomes

Accountability, Support, & Intervention

Source: Paving the Way to Equity and Coherence? The Local Control Funding Formula in Year 3
Eliminated Programs

AP Fee Waiver
Alternative Credentialing
High School Exit Exam Tutoring
School Age Families
Categorical Programs for New Schools
Certificated Staff Mentoring
Charter School Block Grant
Civic Education
Community-Based English Tutoring
Community Day School
Deferred Maintenance
Economic Impact Aid
Educational Technology
Gift and Talented Education
Grade 7-12 Counselling
High School Class Size Reduction
Instructional Materials Block Grant
International Baccalaureate Diploma Program
National Board Certification Incentives
Oral Health Assessments
Physical Education Block Grant
Principal Training
Professional Development Block Grant
Professional Development for Math and English
School and Library Improvement Block Grant
School Safety
School Safety Competitive Grant
Staff Development
Student Councils
Summer School Programs
Teacher Credentialing Block Grant
Teacher Dismissal

Source: California’s Legislative Analyst’s Office website
Retained Programs

Adults in Correctional Facilities
After School Education and Safety
Agricultural Vocational Education
American Indiana Education Centers
Assessments
Child Nutrition
Foster Youth Services
Mandates Block Grant
Partnership Academies
Quality Education Improvement Act
Special Education
Specialized Secondary Programs
State Preschool

Source: California’s Legislative Analyst’s Office website
Local Control Funding Formula

48% of categorical funds became unrestricted.

Grade Level | Base Funding/ADA
---|---
K-3 | $8,235
4-6 | $7,571
7-8 | $7,796
9-12 | $9,269

Category | Weight
---|---
English Learner | 20%
Low Income | 20%
Foster | 20%

Concentration weight added for unduplicated pupils above 55%.

Sources: [California Department of Education website](https://www.cde.ca.gov) and [A Preliminary Analysis of California’s New Local Control Funding Formula](https://gov.ca.gov)
Local Control Funding Formula: Requirements

Base, supplemental, and concentration funds are all unrestricted—no spending requirements. But LCFF had some guidance:

- **Proportionality Requirement**: Districts must “increase or improve services” for targeted students in proportion to the increase in funds for these students.

- **Engagement**: Must engage parents, community members, students, and educators for input on spending.

- **Local Control Accountability Plan**: Each district must have a three-year plan (LCAP) that “describes the goals, actions, services and expenditures…that address state and local priorities.”
Transition

• Estimated to take eight years.
• Funding during phase-in based on prior year funding as well as the new “target” amount.
• Difference between these amounts is the “need” or “gap.”
• Districts not funded at target received a percentage of its gap based on appropriations.

Source: California Department of Education website.
Implementation of the Local Control Funding Formula

Source: California Department of Education website.
Local Control Funding Formula Research Collaborative (LCFFFRC)

Including researchers from:
University of Southern California
Loyola Marymount University
Stanford University

Studies Include:
Superintendents Speak: Implementing the Local Control Funding Formula
The Local Control Funding Formula (LCFF): What Have We Learned After Four Years of Implementation?
How Stakeholder Engagement Fuels Improvement Efforts in Three California School Districts
Paving the Way to Equity and Coherence? The Local Control Funding Formula in Year 3

Key Studies by Other Researchers:
Toward a Grand Vision: Early Implementation of California’s Local Control Funding Formula (SRI International, J. Koppich & Associates)
The Steep Road to Resource Equity in California Education: The Local Control Funding Formula After Three Years (The Education Trust-West)
Taking Stock of California’s Weighted Student Funding Overhaul: What Have Districts Done with their Spending Flexibility? (Edunomics Lab at Georgetown University)
Money and Freedom: The Impact of California’s School Finance Reform (Learning Policy Institute)
A Preliminary Analysis of California’s New Local Control Funding Formula (SRI International)

The following section draws data and findings from these research sources.
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
82% of superintendents strongly or somewhat agree that the LCFF is leading to greater alignment among goals, strategies, and resource allocation decisions.
74% of superintendents strongly or somewhat agree that the fiscal flexibility granted by LCFF has enabled their district to spend in ways that match local needs.
77% of superintendents strongly or somewhat agree that the LCFF has enabled their district to rethink budget priorities.
Widespread Support

"I think [the LCFF] is a wonderful direction. I wholeheartedly support what it aspires to do in terms of local control, bringing in the community to write their story [about] what they want for their kids."

• LCFFRC researchers found “little enthusiasm” among district officials for returning to categorical funding.

• Of those familiar with law 72% of likely voters and 84% of parents viewed it positively.
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
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5) Focus on equity.
6) Challenges.
Cultural Shifts within School Districts

“We’re finally [asking] who are the students with the highest need and how do we address those needs?”

“This year we began the [budget development] process from ‘What do we need? ’rather than from ‘What can we afford?’”

What’s changing?

• Breaking down central office budgeting silos

• Some districts pushing decisions down to schools
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
Increased Community Engagement

• Parents have been primary focus of stakeholder engagement
• Principal and teacher surveys/meetings
• Signs that spending decisions reflect input
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
Evidence of Customization

“One benefit is that the [leader] can say, this is a need in my community and this is where I want to put the money. That flexibility has been nice.”

• Edunomics Lab: Districts have used flexibility to customize without radical shifts in spending.
• Palmdale Elementary School District: Investments in extended school day, new curriculum, special programs for EL and foster youth.
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
Focus on Equity

• **The Education Trust-West**: Dramatic swing from a funding gap to funding equity. By 2015-16 highest poverty districts received on average $334 per pupil more than lowest poverty districts.

• **Edunomics Lab**: FTE growth in services that tend to support disadvantaged students suggesting effort to target high-needs students.

• **LCFFRC**: Case study districts showed alignment with law’s intent to close opportunity gaps by distributing resources to students with greater needs.

“LCFF shines a light on ELs [and] causes us to focus on figuring out their needs and try to serve them. [Before LCFF] we didn’t have a way to put money toward their needs. We do now.”
LCFF Research: Emerging Themes

1) Widespread support for the new funding system.
2) Cultural shifts within school districts.
3) Increased community engagement.
4) Evidence of customization.
5) Focus on equity.
6) Challenges.
Challenges

- Highest-needs schools not always getting their fair share of resources.
- “Loudest Voices” phenomenon with parent engagement.
- Actual restrictions vs. Perceived restrictions
- Local Control Accountability Plan is an administrative burden
- Paradigm shift—variation in local capacity

"It's a challenge for us to discard our categorical mindset. We're moving from an accounting system to accountability. That's a tough shift."

"We have a whole generation of education] services administrators who have been geared, programed, and fine tuned to do one thing—be in compliance. They are compliance thinkers."
SCHOOL FINANCE REFORM OPPORTUNITIES
Opportunity #1: Streamline Funding into a Robust Weighted-student Formula

The Education Finance Act provides a solid foundation to do this.

Key Considerations for Policymakers:
- What allotments should be included?
- How should the transition be structured?
- Do the student categories and weights need to be adjusted?
- How to support district and school officials?
- How to push dollars down to school level and give school leaders more control over spending decisions?
Opportunity #2: Pair funding flexibility with a robust system of financial transparency.

Financial transparency can be a valuable tool for stakeholders including school board members, superintendents, principals, and policymakers.

Provide accessible, meaningful, and comparable per-pupil spending data at two levels:

1) District Reports
2) School Reports

Now is the perfect time to think about financial transparency: federal law (ESSA) will soon require states to report school-level spending data for the first time!
## District Financial Report by Function (Texas)

<table>
<thead>
<tr>
<th>Function</th>
<th>Expenditure</th>
<th>Percentage</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expenditures</td>
<td>1,715,708,637</td>
<td>100.00%</td>
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</tr>
<tr>
<td>Instruction (11,95)</td>
<td>1,013,285,075</td>
<td>59.06%</td>
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<tr>
<td>Instructional Res Media (12)</td>
<td>9,110,780</td>
<td>0.53%</td>
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<tr>
<td>Curriculum/Staff Develop (13)</td>
<td>26,994,866</td>
<td>1.57%</td>
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<td>Instructional Leadership (21)</td>
<td>20,236,431</td>
<td>1.18%</td>
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<tr>
<td>School Leadership (23)</td>
<td>148,075,733</td>
<td>8.63%</td>
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<tr>
<td>Guidance Counseling Svcs (31)</td>
<td>47,412,822</td>
<td>2.76%</td>
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<tr>
<td>Social Work Services (32)</td>
<td>1,699,272</td>
<td>0.10%</td>
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<tr>
<td>Health Services (33)</td>
<td>18,653,686</td>
<td>1.09%</td>
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<tr>
<td>Transportation (34)</td>
<td>62,299,305</td>
<td>3.63%</td>
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<tr>
<td>Food (35)</td>
<td>0</td>
<td>0.00%</td>
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<tr>
<td>Extracurricular (36)</td>
<td>19,241,937</td>
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<tr>
<td>General Administration (41,92)</td>
<td>37,676,235</td>
<td>2.20%</td>
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<tr>
<td>Plant Maint/Operation (51)</td>
<td>221,676,748</td>
<td>12.92%</td>
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<td>Security/Monitoring (52)</td>
<td>24,805,023</td>
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<tr>
<td>Data Processing Services (53)</td>
<td>62,248,490</td>
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<td>Community Services (61)</td>
<td>2,292,234</td>
<td>0.13%</td>
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Source: [Texas PEIMS Financial Reports](https://www.texaspublicschools.org) obtained from Texas Education Agency website.
## District Financial Report by Program (Texas)

<table>
<thead>
<tr>
<th>Program Expenditures</th>
<th>Amount</th>
<th>Percentage</th>
<th>Code</th>
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<tbody>
<tr>
<td><strong>Operating Expenditures - Program</strong></td>
<td>1,306,183,436</td>
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<td>Regular</td>
<td>813,738,079</td>
<td>62.30%</td>
<td>3,811</td>
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<td>Gifted and Talented</td>
<td>8,955,002</td>
<td>0.69%</td>
<td>42</td>
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<tr>
<td>Career and Technical</td>
<td>36,894,848</td>
<td>2.82%</td>
<td>173</td>
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<tr>
<td>Students with Disabilities</td>
<td>157,326,566</td>
<td>12.04%</td>
<td>737</td>
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<tr>
<td>Accelerated Education</td>
<td>4,380,679</td>
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<tr>
<td>Bilingual</td>
<td>37,929,417</td>
<td>2.90%</td>
<td>178</td>
</tr>
<tr>
<td>Nondisc Alt Ed-AEP Basic Serv</td>
<td>0</td>
<td>0.00%</td>
<td>0</td>
</tr>
<tr>
<td>Disc Alt Ed-DAEP Basic Serv</td>
<td>9,858,273</td>
<td>0.75%</td>
<td>46</td>
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<tr>
<td>Disc Alt Ed-DAEP Supplemental</td>
<td>79,130</td>
<td>0.01%</td>
<td>0</td>
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<tr>
<td>T1 A Schoolwide-St Comp&gt;=40%</td>
<td>116,052,531</td>
<td>8.88%</td>
<td>544</td>
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<tr>
<td>Athletics/Related Activities</td>
<td>12,563,532</td>
<td>0.96%</td>
<td>59</td>
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<tr>
<td>High School Allotment</td>
<td>26,942,989</td>
<td>2.06%</td>
<td>126</td>
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<tr>
<td>Prekindergarten</td>
<td>81,462,390</td>
<td>6.24%</td>
<td>382</td>
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</table>

Source: [Texas PEIMS Financial Reports](https://www.tea.state.tx.us/) obtained from Texas Education Agency website.
# School-level Financial Report (Edunomics Lab)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>• Minimum IFR+ •</th>
<th>• District 1 •</th>
<th>• Charter •</th>
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<tbody>
<tr>
<td></td>
<td>Elementary School #11</td>
<td>Elementary School #12</td>
<td>Middle School #17</td>
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<tr>
<td>Enrollment</td>
<td>375</td>
<td>511</td>
<td>992</td>
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<tr>
<td>Site-Level Expenditures</td>
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<td></td>
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<tr>
<td>Teacher Salaries</td>
<td>$4,956</td>
<td>$3,323</td>
<td>$4,123</td>
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<tr>
<td>Benefits</td>
<td>$552</td>
<td>$313</td>
<td>$441</td>
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<tr>
<td>Federal</td>
<td>$456</td>
<td>$209</td>
<td>$164</td>
</tr>
<tr>
<td>State/Local</td>
<td>$6,111</td>
<td>$4,756</td>
<td>$5,998</td>
</tr>
<tr>
<td>D Site-Level Total</td>
<td>$6,567</td>
<td>$4,965</td>
<td>$6,162</td>
</tr>
<tr>
<td>Site Share of Central Expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education</td>
<td>$964</td>
<td>$964</td>
<td>$964</td>
</tr>
<tr>
<td>Transportation</td>
<td>$566</td>
<td>$566</td>
<td>$566</td>
</tr>
<tr>
<td>Federal</td>
<td>$161</td>
<td>$161</td>
<td>$161</td>
</tr>
<tr>
<td>State/Local</td>
<td>$5,378</td>
<td>$5,378</td>
<td>$5,378</td>
</tr>
<tr>
<td>G Site Share of Central Total</td>
<td>$5,539</td>
<td>$5,539</td>
<td>$5,539</td>
</tr>
<tr>
<td>H Total School Expenditures</td>
<td>$12,106</td>
<td>$10,504</td>
<td>$11,701</td>
</tr>
</tbody>
</table>

| I Total District Exclusions | $2,416,986 | $5,531,888 |
| J Excluded Expenditures    | Debt, capital, equipment, special education transfers to private schools, adult education, pre-K | Debt, capital, equipment, special education transfers to private schools, adult education |
| K Enrollment Count Procedure | ADA, student count October 1 | ADA, student count October 1 |

Source: [Interstate Financial Reporting](https://www.edunomicslab.com) by Edunomics Lab at Georgetown University
School-level Financial Report (Delaware)

Source: Delaware Department of Education
Opportunity #3: Equalize local dollars more effectively.

There are different approaches to consider. States reforms to study:

- Tax Swap: Indiana, Michigan
- Recapture: Wyoming, Texas
- Local Revenue Restrictions: California
- Statewide Property Tax: Vermont
THANK YOU
APPENDIX
Hawaii’s Transition to Weighted-student Funding

The transition plan for the implementation of the WSF in Hawaii included a scaled approach to the Board-adopted WSF. Schools losing funds under WSF would be compensated for lost funds according to the following percentages during the first three years of the program:

90% of the difference
75% of the difference
50% of the difference
None of the difference
U.S. Education Revenue by Source

- State, 47%
- Local, 45%
- Federal, 8%

Source: “2016 Public Elementary-Secondary Education Finance Data.”
<table>
<thead>
<tr>
<th>State</th>
<th>Local</th>
<th>State</th>
<th>Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>35%</td>
<td>55%</td>
<td>11%</td>
</tr>
<tr>
<td>Alaska</td>
<td>23%</td>
<td>65%</td>
<td>12%</td>
</tr>
<tr>
<td>Arizona</td>
<td>45%</td>
<td>41%</td>
<td>14%</td>
</tr>
<tr>
<td>Arkansas</td>
<td>12%</td>
<td>77%</td>
<td>11%</td>
</tr>
<tr>
<td>California</td>
<td>32%</td>
<td>59%</td>
<td>9%</td>
</tr>
<tr>
<td>Colorado</td>
<td>50%</td>
<td>43%</td>
<td>7%</td>
</tr>
<tr>
<td>Connecticut</td>
<td>56%</td>
<td>40%</td>
<td>4%</td>
</tr>
<tr>
<td>Delaware</td>
<td>35%</td>
<td>59%</td>
<td>7%</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>88%</td>
<td>11%</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>50%</td>
<td>39%</td>
<td>11%</td>
</tr>
<tr>
<td>Georgia</td>
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Note: Numbers may not add up to 100% due to rounding.