



50-State Comparison

K-12 and Special Education Funding

Student Count

Filters:

October 2021

States determine the amount of funding they allocate to districts often by requiring districts to count student attendance. States use a variety of methods to account for students and special student populations. Education Commission of the States found the following policies currently used by states:

- *Membership average*: Districts calculate their average daily enrollment for most or all of the school year.
- *Attendance average*: Districts average their daily attendance counts over most or all of the school year.
- *Single count*: Enrollment or attendance count from a single day, typically early in the fall.
- *Multiple counts*: Enrollment or attendance counts from multiple days, typically early in the fall and spring.
- *Enrollment count period*: Enrollment counts over multiple periods or days.

50-State Comparisons on each data point are [here](#).

STATE	Student Count Method	Source
Alabama	Membership average	Ala. Code § 16-13-232
Alaska	Enrollment count period	AK ST § 14.17.60
Arizona	Membership average	A.R.S. § 15-901

STATE	Student Count Method	Source
Arkansas	Membership average	A.C.A. § 6-20-2303
California	Attendance average	CA EDUC § 42238.05
Colorado	Single count	Colo. Rev. Stat. Ann. § 22-54-103
Connecticut	Single count	Conn. Gen. Stat. Ann. § 10-261
Delaware	Single count	Del. Code Ann. tit. 14, § 1704
District of Columbia	Single count	D.C. Code Ann. § 38-1804.02
Florida	Membership average	Fla. Stat. Ann. § 1011.62
Georgia	Multiple counts	Ga. Code Ann. § 20-2-160
Hawaii	Multiple counts	Hawaii Department of Education
Idaho	Attendance average	Idaho Code Ann. § 33-1003A
Illinois	Multiple counts	105 Ill. Comp. Stat. Ann. 5/18-8.15
Indiana	Multiple counts	Ind. Code Ann. § 20-43-4-2
Iowa	Single count	Iowa Code Ann. § 257.6
Kansas	Single count	Kan. Stat. Ann. § 72-5132

STATE	Student Count Method	Source
Kentucky	Attendance average	Ky. Rev. Stat. Ann. § 157.360
Louisiana	Single count	SCR 2 (2021 legislative session) La. Const. Ann. art. VIII, § 13
Maine	Multiple counts	Me. Rev. Stat. tit. 20-A, § 15674
Maryland	Single count (greater of the single count for the current year and the single count average of the previous three years)	Md. Code Ann., Educ. § 5-201
Massachusetts	Single count	Mass. Gen. Laws Ann. ch. 70, § 2
Michigan	Multiple counts	Mich. Comp. Laws Ann. § 388.1606
Minnesota	Membership average	Minn. Stat. Ann. § 126C.05
Mississippi	Attendance average	Miss. Code. Ann. § 37-151-7
Missouri	Attendance average	Mo. Ann. Stat. § 163.031
Montana	Multiple counts (either current or 3-year average)	Mont. Code Ann. § 20-9-311
Nebraska	Membership average	Neb. Rev. St. § 79-1003
Nevada	Membership average	Nev. Rev. Stat. Ann. § 387.123
New Hampshire	Membership average	N.H. Rev. Stat. Ann. § 198:38
New Jersey	Single count	N.J. Stat. Ann. § 18A:7F-45

STATE	Student Count Method	Source
New Mexico	Single count	N.M. Stat. Ann. § 22-8-2
New York	Membership average	N.Y. Educ. Law § 3602
North Carolina	Membership average	N.C. Gen. Stat. Ann. § 115C-430
North Dakota	Membership average	N.D. Cent. Code Ann. § 15.1-27-03.1
Ohio	Membership average	Ohio Rev. Code Ann. § 3317.03 Ohio Rev. Code Ann. § 3317.022
Oklahoma	Membership average	Okl. Stat. Ann. tit. 70, § 18-107
Oregon	Membership average	Or. Rev. Stat. Ann. § 327.006
Pennsylvania	Membership average	24 Pa. Stat. Ann. § 25-2501
Rhode Island	Membership average	16 R.I. Gen. Laws Ann. § 16-7-22
South Carolina	Membership average	S.C. Code Ann. § 59-20-40
South Dakota	Membership average	S.D. Codified Laws § 13-13-1 S.D. Codified Laws § 13-13-1.1
Tennessee	Membership average	Tenn. Code Ann. § 49-3-302 Tenn. Code Ann. § 49-3-307
Texas	Attendance average	Tex. Educ. Code Ann. § 48.005
Utah	Membership average	Utah Code Ann. § 53F-2-302

STATE	Student Count Method	Source
Vermont	Membership average	Vt. Stat. Ann. tit. 16, § 4010
Virginia	Membership average	Va. Code Ann. § 22.1-70.1 Va. Code Ann. § 22.1-253.13:2
Washington	Multiple counts	Wash. Rev. Code Ann. § 392-121-119 Wash. Rev. Code Ann. §392-121-133
West Virginia	Single count (count from the first day of the second month of the preceding school year)	W. Va. Code Ann. § 18-9A-2
Wisconsin	Single count	Wis. Stat. Ann. § 121.90(1)
Wyoming	Membership average	Wyo. Stat. Ann. § 21-13-101(a)(i) Wyo. Stat. Ann. § 21-13-309(m)(iv)
Total answers	Membership: Single count: Multiple counts: Attendance : Enrollment period:	23 13 8 6 1