

STATE AND FEDERAL REVENUE SOURCES
STATE

CBA
(LEGAL)

AVAILABLE SCHOOL
FUND

The available school fund is apportioned annually to Texas counties according to the scholastic population of each. *Education Code 43.001(b)*

FOUNDATION SCHOOL
PROGRAM

The provision of public education is a state responsibility that shall be substantially financed through state revenue sources. The public school finance system shall adhere to a standard of neutrality that provides for substantially equal access to similar revenue per student at similar tax effort. *Education Code 42.001*

The Foundation School Program consists of: (1) two tiers that provide for sufficient financing for all school districts to be rated academically acceptable or higher, and for substantially equal access to funds to provide an enriched program; and (2) a facilities component as provided by Education Code Chapter 46. *Education Code 42.002(b)* [See CCA(LEGAL)]