

Components of a Public School Funding Formula

	A	B	C	D	E	F
1		Basis of Formula (Resource Allocation, Student-Centered, or Hybrid)	Methods for Counting Students and Frequency of Counts (Attendance or Enrollment/Membership and Daily, Monthly, Fall, Spring, etc.)	Number of Budgeted Distributions (Line Items)	Flexibility of Expenditures	Accountability / Transparency
2	Idaho's Current Public Schools Formula	Resource Allocation: Support Units Drive Funding for Allowable Staff and Discretionary Funds, etc.	Attendance: Average Daily Attendance (ADA) Fall and Best 28 Weeks	35 Categorical Distributions (both Statutory and Non-Statutory)	Moderate Flexibility: Funding is approximately 80% fixed and 20% discretionary	ISAT Scores, Continuous Improvement Plans, and Performance Certificates for Charter Schools
3	Massachusetts	Hybrid: Determines the foundation (or adequate funding amount) per student by looking at 11 different expenditure categories	Enrollment Only in the Fall	After the state has calculated the foundation amount, it is adjusted depending on the student's grade level and if they qualify as an ELL or Special Ed student, or if they are in a vocational ed program. These amounts are further adjusted based on a wage adjustment factor (cost of living) and the percentage of at-risk students served in the district	Sliding Scale Flexibility: More Oversight as Outcomes are <u>Not</u> Met	Progress and Performance Index (PPI) and Program Improvement Plans
4	Indiana	Student-Centered: Foundation formula with additional funding from categorical programs (or grants). The foundation amount is \$5,085 per student	Membership: Two counts annually (one in September and one in February, each for six months of the year)	Funds are distributed primarily on the basic foundation amount plus four other grant distributions for specific purposes (honors, career-technical, special education, and a complexity grant that utilizes demographic factors to provide funding based on the school's percentage of students who met certain criteria)	Increased Flexibility: H1009 (P.L. 244) consolidates several local funds (General, Capital, Transportation, Bus Replacement, Art/Historical, and Playground) into two funds: 1. Education Fund, and 2. Operations	"Student-Centered Accountability" uses assessment and student growth scores to grade schools on a scale of A - F. School Improvement Plans and School Quality Reviews are used for accountability
5	Utah	Student-Centered: In 2017-18 the foundation amount was \$3,311. In addition, the state provides additional equalization funding to low property tax districts	Average Daily Membership. Provides additional funding for growing districts and there is a hold-harmless provision for shrinking districts	The state distributes funding based on the foundation formula plus program-specific allocations	High Flexibility: Districts have a great deal of flexibility in how they expend their state funding	Standardized student assessments of growth and created the Assessment & Accountability Policy Advisory Committee
6	Nevada	Hybrid: Combines a student-centered foundation formula and equalization. Each district's foundation amount is determined separately by reviewing its relative wealth, total salary and transportation costs, along with other costs determined by the state	Daily Counts are Converted to Quarterly Reports and Funding is Adjusted Accordingly	The majority of funding is distributed through the state's primary school funding formula ("The Nevada Plan") which has been in place in the state since 1967. The state did make some major adjustments to the plan in 2015, including providing additional funding through weights for ELL and At-risk students	High Flexibility: Districts have a great deal of flexibility in how they expend their state funding	The state has recently implemented a new "Weighted Student Formula" that requires the Clark County school district to account for student expenditures at the school building level. They may push this requirement out to other districts in the state
7	Maryland	Student-Centered: Foundation formula and then it provides additional funding for At-Risk, ELL, and Special Ed students	Count Enrolled Students as of September 30. No Other Adjustments	1. Collapsed 50 Distributions into Eight 2. Geographical Cost of Education Index (GCEI). The bulk of state funding is distributed through a foundation formula. The foundation amount per student was determined by two studies that the state commissioned in 2001. The foundation amount is suppose to increase each year based on inflation. The state only has a couple of funding programs outside of the primary formula - this includes funding to help equalize local property wealth and one for transportation costs	High Flexibility: Districts have a great deal of flexibility in how they expend their state funding	Maryland uses achievement indicators that include growth, gap reduction, and college and career preparation. Each school is measured against annual measureable objectives (AMO) targets under the new "School Progress" plan
8	California	Student-Centered: Base Dollar Amount Per Student + Weights. There is an additional weight of 20% for At-risk and ELL students (a student can only qualify as one not both) and an additional grant for districts with high concentrations of at-risk students. The state also adjusts the weights for students in K-3 and 9-12	Daily Attendance Throughout the Year. Districts are Credited for Time Students are Actually in the District	The state distributes most of their funding through the primary formula but has a couple of block grant programs that also provide funding to schools	High Flexibility: Districts have a great deal of flexibility in how they expend their state funding	Compare low performing districts to high performing districts and identify themes for success. The state has devised a new system that requires districts to be more open to the public about their funding
9	Oregon	Student-Centered: Set at \$4,500 for 2017-18 school year. This foundation amount is adjusted based on the average years of experience held by each district's teachers	Prorate Average Daily Membership Based on Actual Time in Each District	Distributes the majority of their funding through their primary school funding formula. State also provides separate funding for transportation, capital costs, small high schools, and high-cost special ed students	Sliding Scale Flexibility: Earn More Flexibility as Outcomes are Met	Yearly report cards that provide educators with an opportunity to communicate directly with parents about how local schools are performing. Previously used Accountability Compacts