## Base Amount

Many states use a per-student base amount as the foundational component of the education funding formula. This amount is meant to represent the cost of educating an average student with no special needs or disadvantages. This report indicates which states use a per-student base amount when calculating state education funding allocations, and what base amount is in use in each state, if applicable.

<table>
<thead>
<tr>
<th>State</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>The state of Alabama uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.</td>
</tr>
</tbody>
</table>
| Alaska   | Alaska has a fixed base funding amount per student. For FY2017, the per-student base amount was $5,930.  
This means that an average student with no special needs or disadvantages would, in theory, be funded at that level. However, in practice, the base amount is applied to a student count which has already been adjusted for the sizes of schools within the district and the cost of living in the district, and for the additional cost of educating specific categories of students. These adjustments may sometimes deflate a district's student count. |
| Arizona  | Arizona has a fixed base funding amount per student. For FY2018, the per-student base amount was $3,683.27.  
This means that an average student with no special needs or disadvantages would, in theory, be funded at that level. However, since all students are additionally weighted for grade level, no student is actually funded at the base amount. Additionally, the state adjusts the base funding amount upward in districts where the teacher force is more experienced than the state average. |
| Arkansas | Arkansas has a fixed base funding amount per student. For FY2018, the per-student base amount was $6,713.  
This means that an average student with no special needs or disadvantages would be funded at that level. |
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<tr>
<td>California</td>
<td>California has per-student base funding amounts that differ by grade level. For FY2018, the amounts ranged from $7,193 to $8,712. This means that an average student with no special needs or disadvantages would be funded within that range. These base amounts correspond with specific grade spans even before other weights are applied, including a second layer of additional weighted funding for certain grade levels. For FY2018, students in kindergarten through grade 3 had a base funding amount of $7,193. Students in grades 4-6 had a base funding amount of $7,301. Students in grades 7-8 had a base funding amount of $7,518. Students in grades 9-12 had a base funding amount of $8,712. These base amounts are indexed to cost of living; the figures for FY2018 reflect a 1.56 percent cost-of-living increase from the FY2017 amounts.</td>
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<tr>
<td>Colorado</td>
<td>Colorado has a fixed base funding amount per student. For FY2017, the per-student base amount was $6,367.90. This means that an average student with no special needs or disadvantages would, in theory, be funded at that level. However, no student is actually funded at this level because all districts receive an increase to the base amount to account for cost of living factor and district size. After total program funding requirements are calculated, a negative factor is applied to reduce state aid proportionally across districts. In FY 2017, the negative factor reduced total funding by approximately 11.51%.</td>
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<tr>
<td>Connecticut</td>
<td>Connecticut has a fixed base funding amount per student. For FY2019, the per-student base amount was $11,525. This means that an average student with no special needs or disadvantages would be funded at that level. This funding is also intended to cover a large portion of the costs of serving students with disabilities, who do not automatically generate funding over and above the base amount.</td>
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<tr>
<td>Delaware</td>
<td>The state of Delaware uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.</td>
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<tr>
<td>District of Columbia</td>
<td>The District of Columbia has a fixed base funding amount per student. For FY2020, the per-student base amount was $10,980. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
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<tr>
<td>Florida</td>
<td>Florida has a fixed base funding amount per student. For FY2018, the per-student base amount was $4,203.95. This means that an average student with no special needs or disadvantages would be funded at that level. Over and above the base amount, each student generates a share of a number of additional allocations, including funding for instructional materials, digital classrooms, teacher classroom supplies, safe schools, class size reduction, and school recognition.</td>
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<tr>
<td>State</td>
<td>Funding Description</td>
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<tr>
<td>Georgia</td>
<td>Georgia has a fixed base funding amount per student. For FY2018, the per-student base amount was $2,463.78. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
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<tr>
<td>Hawaii</td>
<td>Hawaii has a fixed base funding amount per student. For FY2018, the base amount was $4,129.53. This means that an average student with no special needs or disadvantages would be funded at that level. Hawaii has an Executive Biennium Budget that allocates education funding annually to the Department of Education. Hawaii operates as a single, statewide school district. Therefore, the state’s Department of Education distributes this funding directly to each school based on its number of students.</td>
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<tr>
<td>Idaho</td>
<td>The state of Idaho uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.</td>
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<tr>
<td>Illinois</td>
<td>The state of Illinois uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding. However, districts continue to receive funding from the state that equals or exceeds the amount they received prior to the state’s last major funding reform, which was calculated in part using a base amount.</td>
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<tr>
<td>Indiana</td>
<td>Indiana has a fixed base funding amount per student. For FY2017, the per-student base amount was $5,088. This means that an average student with no special needs or disadvantages would generally be funded at that level.</td>
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<tr>
<td>Iowa</td>
<td>Iowa has a fixed base funding amount per student. For FY2017, the per-student base amount was $6,591. This means that an average student with no special needs or disadvantages would generally be funded at that level. This amount is called the state cost per pupil (SCPP). A district’s district cost per pupil (DCPP) is usually equal to the SCPP. However, for historical reasons, in some districts, average students are funded at a higher level, up to 103% of the state cost per pupil.</td>
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<tr>
<td>Kansas</td>
<td>The Kansas Supreme Court ruled the state’s education funding formula unconstitutional on October 2, 2017 and reiterated this finding on June 25, 2018. The Court has set a deadline of June 30, 2019 for the creation of a constitutional funding system.</td>
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<tr>
<td>Commonwealth</td>
<td>Funding Description</td>
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<tr>
<td>Kentucky</td>
<td>Kentucky has a fixed base funding amount per student. For FY2018, the per-student base amount was $3,981. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Louisiana has a fixed base funding amount per student. For FY2017, the per-student base amount was $3,961. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
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<tr>
<td>Maine</td>
<td>Maine has a base funding amount per student that varies from district to district. For FY2018, the base amount ranged from $5,134 to $7,353. This means that an average student with no special needs or disadvantages would be funded within that range. Differences arise from the structure of Maine’s funding formula, which accounts for the costs of certain inputs in each of the state’s geographic regions. For each district, elementary and secondary students are counted; resource costs for staff, benefits, and other supports are calculated based on the number of students and on the state’s teacher compensation system, which pays teachers in accordance with their training and experience. (There are also set salaries for other school staff members, along with associated amounts for benefits.) Once all staff costs for a district have been calculated, line-item costs are added for other inputs, including supplies, support services, and maintenance. The resulting cost is adjusted for the regional cost of living. This total number is then divided by the number of pupils in the district to provide a district-specific base amount.</td>
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<tr>
<td>Maryland</td>
<td>Maryland has a fixed base funding amount. For FY2017, the per-student base amount was $6,964. This means that an average student with no special needs or disadvantages would be funded at that level. The base amount was set at $6,694 in 2008, and the FY2017 figure of $6,964 reflects annual adjustments for inflation.</td>
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<tr>
<td>Massachusetts</td>
<td>Massachusetts does not have a single, statewide base amount. Instead, it uses several funding amounts that are associated with different categories of students. The state uses a formula that accounts for resource costs and associates different costs with different categories of students. (Categories include regular- and special-education students in different grades; students with limited English skills; and students in career and technical education programs.) The per-student costs calculated for each category include those for teachers, staff benefits, materials, and professional development, among other resources.</td>
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<tr>
<td>State</td>
<td>Base Funding Description</td>
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<tr>
<td>Michigan</td>
<td>Michigan has a base funding amount per student. For FY2018, the per-student base funding amount was generally $8,289, though there was some variation based on historical district funding levels. $8,289 was the state's target base amount for the year, and that figure served as the base amount for most districts. However, some districts—those that were funded at particularly low levels prior to the state's last major funding reform—may currently receive funding below the base amount. These districts' base amount may not be less than a minimum level, which was set at $7,631 in FY2018. The target base amount is increased each year by an increment specified in legislation. According to statute, districts whose base funding levels fall at the minimum level receive increases at double this increment so that their funding approaches the target base amount, and eventually reaches it. Districts whose base funding levels fall between the minimum level and the target base amount receive increases on a sliding scale.</td>
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<tr>
<td>Minnesota</td>
<td>Minnesota has a fixed base funding amount per student. For FY2018, the per-student base amount was $6,188. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
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<tr>
<td>Mississippi</td>
<td>Mississippi has a fixed base funding amount per student. For FY2018, the per-student base amount was $5,382. This means that an average student with no special needs or disadvantages would be funded at that level.</td>
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<tr>
<td>Missouri</td>
<td>Missouri has a fixed base funding amount per student. For FY2018, the per-student base amount was $6,241. This means that an average student with no special needs or disadvantages would be funded at that level. This amount may be adjusted downward when the total state aid requirement exceeds the amount appropriated for it.</td>
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<tr>
<td>Montana</td>
<td>Montana does not have a single, statewide base amount. Instead, the state provides both a per-student amount and a per-district amount; both vary from district to district. The per-student amount is dependent on both the district's enrollment size and the grade levels it serves, in accordance with a formula set by the legislature. For FY2018, the maximum per-student amount a district could receive based on the formula was $7,005. The per-district amount is also dependent on both the district's enrollment size and the grade levels it serves. The basis of the distribution is a lump sum for the first group of students in the district (for instance, $51,149 for the first 250 students in elementary-serving districts); then, the state adds to the amount for additional students in accordance with a formula set by the legislature.</td>
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</tbody>
</table>
Nebraska

Nebraska has a base funding amount that varies from district to district based on student enrollment numbers.

Each district’s base funding is determined based on the average per-student expenditure amount across a comparison group of the twenty districts closest to it in size, as defined by their student enrollments. This average becomes the district’s base amount, meaning an average student with no special needs or disadvantages would be funded at that level. (In calculating the average, the state excludes the two highest-spending and lowest-spending districts from the comparison group.) However, for districts smaller than 900 students, base funding is based on the average total expenditures of districts in its comparison group rather than the average per-student expenditure.

For the purposes of calculating additional funding for students in certain special-needs categories, multipliers are applied to a standard, statewide base amount. This amount is the statewide average level of per-pupil spending and was $10,654.36 in FY2018.

Nevada

Nevada has a base funding amount per student that varies from district to district. For FY2018, the base amount ranged from $5,677 to $21,469, and the statewide average base amount was $5,897 per pupil.

This means that an average student with no special needs or disadvantages would be funded within that range. Differences arise from the structure of Nevada's funding formula, which accounts for variations in the cost of delivering education from district to district.

School-level costs, including salary, transportation, and other education costs are estimated for the state as a whole and divided by a weighted enrollment figure to arrive at a statewide average base amount. This amount is tailored for each school district based on its cost of living, economies of scale, and transportation expenses. The formula also considers local per-pupil expenses for administrative and support services, and the district’s wealth, as measured by its ability to raise local revenue over and above the formula amount.

New Hampshire

New Hampshire has a fixed base funding amount. For FY2018, the per-student base amount was $3,636.06.

This means that an average student with no special needs or disadvantages would be funded at that level.

New Jersey

New Jersey has a fixed base funding amount. For FY2017, the per-student base amount was $11,009.

This means that an average student with no special needs or disadvantages would be funded at that level.

New Mexico

New Mexico has a fixed base funding amount per student. For FY2017, the per-student base was $3,979.63.

This means that an average student with no special needs or disadvantages would be funded at that level.
New York

New York has a fixed base funding amount. For FY2018, the per-student base amount was $6,422.

This means that an average student with no special needs or disadvantages would be funded at that level.

North Carolina

The state of North Carolina uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

North Dakota

North Dakota has a fixed base funding amount per student. For FY2018, the per-student base amount was $9,646.

This means that an average student with no special needs or disadvantages would be funded at that level. Amounts are set on a biennial basis.

Ohio

Ohio has a fixed base funding amount per student. For FY2018, the per-student base amount was $6,010.

This means that an average student with no special needs or disadvantages would be funded at that level. Moreover, no district may receive less in FY2018 than it did in FY2017, excluding funding for career and technical education programs.

Oklahoma

Oklahoma has a fixed base funding amount per student. For FY2018, the per-student base amount was $3,042.40.

This means that an average student with no special needs or disadvantages would be funded at that level. This figure for FY2018 is the sum of two kinds of aid: foundation aid in the amount of $1,583.00, and salary incentive aid in the amount of $1,459.40.

Oregon

Oregon has a fixed base funding amount per student. For FY2018, the per-student base funding amount was $4,500.

This means that an average student with no special needs or disadvantages would, in theory, be funded at that level. However, no student is actually funded at this level, because the base amount for each district is adjusted to reflect the district’s staff costs. This adjustment is based on the “Teacher Experience Difference,” which is the amount by which the average of the number of years of teacher experience in the district exceeds that average statewide. This amount, which may be positive or negative, is multiplied by $25 and added to the $4,500 base to create a new, district-specific per-student base amount.

After teacher experience adjustments are made, the new base amounts are adjusted by a ratio that ensures that all money appropriated for the formula will distributed to school districts. In FY2018, the statewide average base funding level was $7,680.
**Pennsylvania**

Pennsylvania does not have a single statewide base amount. Instead, the state provides a per-district amount that is based on the district’s weighted student count and varies depending on the state legislature’s appropriation for education.

Pennsylvania’s funding formula only applies to state education funds appropriated over and above FY2015 nominal funding levels. For FY2018, less than 8% of the state’s total education funding was distributed through this formula. This funding is divided among districts in accordance with their formula calculations. For FY2018, each district received a pro-rated share of $453 million based on their weighted student count, adjusted for local income and local tax effort.

**Rhode Island**

Rhode Island has a fixed base funding amount per student. For FY2018, the per-student base amount was $9,163.

This means that an average student with no special needs or disadvantages would be funded at that level. This amount is assumed to include the cost of salaries, supplies, materials, and a portion of the benefits expenses for specialists and the materials they use, including costs attaching to the education of children with special needs, which are not funded separately in the state’s formula.

**South Carolina**

South Carolina has a fixed base funding amount per student. For FY2018, the per-student base amount was $2,425.

This means that an average student with no special needs or disadvantages would be funded at that level.

**South Dakota**

The state of South Dakota uses a resource-based formula and therefore does not use a base per-student amount as the basis for its funding.

However, South Dakota does calculate a per-student equivalent amount, which is used for funding calculations that are determined on a per-student basis, such as the calculation of aid for sparse school districts. The per student-equivalent is the per-student cost of teacher salaries and overhead costs, assuming a student-to-teacher ratio of 15 to 1.

**Tennessee**

The state of Tennessee uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

**Texas**

Texas has a fixed base funding amount per student. For FY2020, the per-student base was $6,160.

This means that an average student with no special needs or disadvantages would be funded at that level. However, in districts where the local maintenance and operations tax rate is lower than the expected rate, the base funding is proportionally reduced. (See “Expected Local Share” for an account of how the expected rate is set for each district.)

In addition, in certain small and remote districts, base funding is provided on the basis of an inflated number of students rather than on the basis of the actual student count. (See “Sparsity” for a description of this adjustment.)
Utah
Utah has a fixed base funding amount per student. For FY2018, the per-student base amount was $3,311.

This means that an average student with no special needs or disadvantages would be funded at that level.

Vermont
Vermont does not use a fixed base funding amount per student.

An average student with no special needs or disadvantages will be funded at a level that varies depending on the district, as determined by the per-pupil spending approved by voters in the school district. (See “Property Tax Floors and Ceilings” for more information on how property tax rates in Vermont set.) For the purposes of generating additional funding for students with particular disadvantages, multipliers are applied to the student count.

However, a base amount from a previous incarnation of the funding formula is used to distribute funding for certain program-specific allocations, such as for career and technical education centers and support of small schools (see “Career and Technical Education”).

Virginia
Virginia has a base funding amount per student that varies from district to district.

An average student with no special needs or disadvantages would be funded in accordance with his or her district’s base amount. Each district’s per-pupil base amount is determined by the state’s Joint Legislative Audit and Review Commission based on the cost of meeting the state’s mandated standards of quality. Differences arise from the structure of Virginia’s funding formula, which accounts for the costs of certain inputs, including staff, supplies and materials, utilities, and adjustments for inflation and the district’s enrollment level. Certain costs used in the calculation of each district’s base amount are specified in statute. Others are derived using a linear weighted average to determine the prevailing statewide rate for a specific resource.

Washington
The state of Washington uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

West Virginia
The state of West Virginia uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

Wisconsin
The state of Wisconsin uses a program-based funding formula and does not use a base per-student amount as the basis for its funding.

However, in addition to its program-based allocations, the state provides a flat amount of per-pupil aid to each district. This aid was set at $450 per student for FY2018 and $654 for FY2019.

Wyoming
The state of Wyoming uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.
For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org