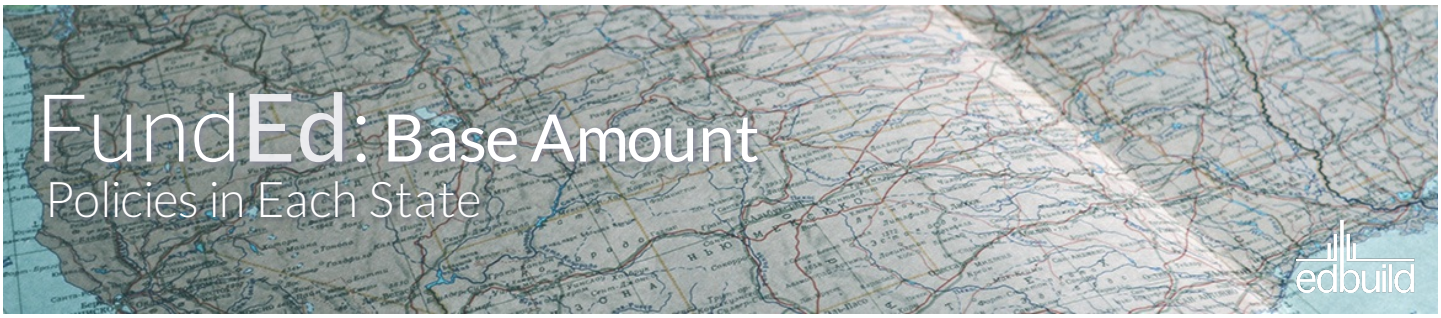


Base Amount

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.

Alabama

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.

Alaska

Alaska has a fixed base funding amount per student. For FY2021, 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 that has already been adjusted for the sizes of schools and the cost of living in a district and for the additional cost of educating specific categories of students. These adjustments may either inflate or deflate a district's student count.

Arizona

Arizona has a fixed base funding amount per student. For FY2021, the per-student base amount was $4,305.73.

This means that an average student with no special needs or disadvantages would, in theory, be funded at that level. However, because base funding for all students is weighted for grade level, no student is actually funded at the base amount. Further, 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 FY2021, the per-student base amount was $7,018.

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

California	California has per-student base funding amounts that differ by grade level. For FY2021, the amounts ranged from $7,702 to $9,329. This means that an average student with no special needs or disadvantages would be funded within that range. These base amounts correspond to specific grade spans even before other weights are applied, including a second layer of additional weighted funding for certain grade levels. For FY2021, students in grades K-3 had a base funding amount of $7,702. Students in grades 4-6 had a base funding amount of $7,818. Students in grades 7-8 had a base funding amount of $8,050. Students in grades 9-12 had a base funding amount of $9,329. These base amounts are regularly adjusted for changes in the cost of living; the figures for FY2020 reflected a 3.26% cost-of-living increase from the FY2019 amounts, though no cost-of-living adjustment was made between FY2020 and FY2021.
Colorado	Colorado has a fixed base funding amount per student. For FY2021, the per-student base amount was $7,083.61. 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 and district size. Additionally, districts are guaranteed a minimum level of per-pupil funding, equal to 95% of the state average. After total program funding requirements are calculated, a budget stabilization factor is applied to reduce state aid proportionally across districts. In FY2021, the budget stabilization factor reduced total formula funding by approximately 14%.
Connecticut	Connecticut has a fixed base funding amount per student. For FY2022, 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 additional costs of serving students with disabilities, who do not automatically generate funding over and above the base amount. The formula that uses this base amount is used for students enrolled in traditional school districts, but is not used for students enrolled in the Connecticut Technical Education and Career System or for students attending a state charter school.
Delaware	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.
District of Columbia	The District of Columbia has a fixed base funding amount per student. For FY2021, the per-student base amount was $11,310. This means that an average student with no special needs or disadvantages would be funded at that level.

Florida	Florida has a fixed base funding amount per student. For FY2021, the per-student base amount was $4,319.49. 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, safe schools, supplemental academic instruction, student transportation, digital classrooms, teacher classroom supplies, mental health services, class size reduction, and an increase to the base salary of teachers.
Georgia	Georgia has a fixed base funding amount per student. For FY2022, the per-student base amount was $2,789.66. This means that an average student with no special needs or disadvantages would be funded at that level.
Hawaii	Hawaii has a fixed base funding amount per student. For FY2022, the base amount was $4,489.26. The state also provides a per-school amount that varies depending on the characteristics of the school. An average student with no special needs or disadvantages would be funded at the per-student base amount. Schools receive baseline funding from the state that differs depending on grade levels served and whether the school is single-track (operating on a traditional schedule) or multitrack (operating year-round, with students assigned to different tracks on staggered schedules to accommodate growing enrollment). Schools received baseline funding in the following amounts in FY2022: $307,000 for elementary schools; $402,000 for multitrack elementary schools; $461,000 for middle schools; $556,000 for multitrack middle schools; $525,000 for K-8 schools; $472,000 for high schools; $537,000 for 6-12 schools; and $750,000 for K-12 schools. Hawaii operates as a single, statewide school district. Therefore, the Hawaii Department of Education distributes state funding directly to each school based on the characteristics of the school and its students.
Idaho	Idaho uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.
Illinois	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.

Indiana	Indiana has a fixed base funding amount per student. For FY2021, the per-student base amount was $5,703. This amount is reduced for students receiving instruction virtually. This means that an average student with no special needs or disadvantages would generally be funded at that level. The base amount is reduced by 15% for students receiving instruction virtually, yielding a base amount of $4,847.55 for virtual students in FY2021.
Iowa	Iowa has a fixed base funding amount per student. For FY2022, the per-student base amount was $7,227. 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 cost per pupil is usually equal to the SCPP. However, for historical reasons, in some districts, average students are funded at a higher level, up to 102% of the state cost per pupil.
Kansas	Kansas has a fixed base funding amount per student. For FY2021, the per-student base amount was $4,569. This means that an average student with no special needs or disadvantages would be funded at that level. The base amount is specified in statute for each year through FY2023. Beginning in FY2024, it will be adjusted annually for inflation. If the state's annual appropriation for the formula is insufficient to cover districts' aid amounts, then the state will prorate aid payments accordingly, effectively lowering the base amount for that year.
Kentucky	Kentucky has a fixed base funding amount per student. For FY2021, the per-student base amount was $4,000. This means that an average student with no special needs or disadvantages would be funded at that level.
Louisiana	Louisiana has a fixed base funding amount per student. For FY2022, the per-student base amount was $4,015. This means that an average student with no special needs or disadvantages would be funded at that level.

Maine	Maine has a base funding amount per student that varies from district to district. For FY2021, the base amount ranged from about $3,730 to $7,980, with a state average of $6,743.18. 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 attending pupils in the district to provide a district-specific base amount.
Maryland	Maryland has a fixed base funding amount. For FY2022, the per-student base amount was $7,390. This means that an average student with no special needs or disadvantages would be funded at that level. For subsequent fiscal years, the per-student base amount is increased by an inflation adjustment.
Massachusetts	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, called the foundation budget formula, that accounts for the resource costs and associates different costs with different categories of students: Categories include students in different preschool and kindergarten arrangements, students in different grade spans, and students in career and technical education programs. The per-student costs included in the base funding calculation for each category include those for staff salaries and benefits, instructional equipment and technology, pupil services, and professional development, among other resources. Additional categories of students are considered to require resources beyond base funding. Students in these categories, including English-language learners, students from low-income households, and an assumed number of students with disabilities, are counted first for the purposes of the base funding calculation above and are then tallied separately for the calculation of additional funding needs.
Michigan	Michigan has a base funding amount per student. For FY2024, the per-student base funding amount was $9,608 for nearly all districts. This means that an average student with no special needs or disadvantages would be funded at that level. For districts where the per-student base funding amount exceeded this amount in the prior year, the base amount is equal to the prior-year base amount, increased either by inflation or by the amount by which the statewide base amount has risen since the prior year, whichever is less.

Minnesota	Minnesota has a fixed base funding amount per student. For FY2022, the per-student base amount was $6,728. This means that an average student with no special needs or disadvantages would be funded at that level.
Mississippi	Mississippi has a fixed base funding amount per student. For FY2021, the per-student base amount was $5,829. This means that an average student with no special needs or disadvantages would be funded at that level.
Missouri	Missouri has a fixed base funding amount per student. For FY2021, the per-student base amount was $6,375. 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.
Montana	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 state legislature. For FY2022, the maximum per-student amount a district could receive based on the formula was $5,813 for elementary school students and $7,443 for middle and high school students. 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, $54,344 for the first 250 students in elementary-serving districts); then, the state increases the amount for additional students in accordance with a formula set by the state legislature.
Nebraska	Nebraska has a base funding amount that varies from district to district based on student enrollment numbers. Base funding for each district is determined based on the average per-student expenditure amount across a comparison group of the 20 districts closest to it in size, as defined by their student enrollments. This average becomes a 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 a district serving fewer 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, which was $11,326.79 in FY2022, is the statewide average level of per-pupil spending.

Nevada	Nevada has a base funding amount per student that varies from district to district. For FY2022, the statewide base amount was $6,980 per pupil, but the adjusted base amount ranged from $7,222 to $33,746. For FY2023, the statewide base amount will be $7,074 per pupil, but the adjusted base amount will range from $7,318 to $33,701. This means that an average student with no special needs or disadvantages would be funded within that range. In order to arrive at each district's base amount, Nevada adjusts the statewide base amount by a factor that accounts for variations in the cost of delivering education from district to district. However, although Nevada's base amount varies from district to district, multipliers are applied to the statewide base amount for each district. However, districts continue to receive funding from the state that equals or exceeds the amount they received prior to the state's funding reform passed in 2019 and implemented in 2021. Moreover, districts will not receive less funding than they did in the preceding school year unless enrollment declines for a period of two or more years.
New Hampshire	New Hampshire has a fixed base funding amount. For FY2022 and FY2023, the per-student base amount is $3,786.66. 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 FY2020, the per-student base amount was $11,775. 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 FY2020, the per-student base was $4,602.27. 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 FY2021, the per-student base amount was $6,835. 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 multiplied by a regional cost adjustment, and only students in the lowest cost region would be funded at this level. Over and above the base amount, each student generates a share of a number of additional allocations.
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 FY2022, the per-student base amount was $10,136. 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 base funding amount per student that varies from district to district. Each district's base cost is calculated considering the cost of providing five different types of resources. Each district's unique base cost is calculated from five different components: (1) the teacher base cost, including the cost of providing teachers, assuming student-to-teacher ratios that vary based on grade level; (2) the student support base cost, including the cost of providing guidance counselors, librarians, and other staff, assuming certain student-to-staff ratios, as well as the cost of supplies and academic maintenance; (3) the district leadership and accountability base cost; (4) the building leadership and operations base cost; and (5) the athletic co-curricular activities base cost. This base cost is divided by the greater of the district's student count for the past fiscal year or the average of its student count for the prior three years to arrive at a base funding amount per student. This summary reflects 2021 reforms to the state's school funding formula, which will be phased in over six years. However, the general assembly has committed to this funding model only for FY2022 and FY2023. In FY2022 and FY2023, districts continue to receive funding from the state that equals or exceeds the amount they received prior to the state's major funding reform in FY2021. Additionally, beginning in FY2022, students will be funded based on the district where they attend school, not their district of residence. Funding for FY2024 will be calculated in a manner to be determined by the state general assembly.
Oklahoma	Oklahoma has a fixed base funding amount per student. For FY2021, the per-student base amount was $3,390.98 This means that an average student with no special needs or disadvantages would be funded at that level. This figure for FY2021 was the sum of two types of aid: foundation aid in the amount of $1,718.78 and salary incentive aid in the amount $1,672.20. In order to receive the full amount of salary incentive aid per pupil, districts and counties must together levy and contribute $20.00 per $1,000 of assessed property value across certain types of property taxes. The salary incentive aid amount is calculated at a rate of $83.61 per student per dollar of taxes levied per $1,000 of property value, capped at $20.00 per $1,000 of valuation.

Oregon	Oregon has a fixed base funding amount per student. For FY2022, 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 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 is calculated annually to ensure that all money appropriated for the formula will distributed to school districts. In FY2021, the statewide average base funding level was $8,755.
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 applies only to state education funds appropriated over and above FY2015 nominal funding levels. For FY2022, under 13% of the state's total education funding is estimated to be distributed through this formula. This funding is divided among districts in accordance with their formula calculations. For FY2022, each district is estimated to receive a prorated share of $899 million based on its weighted student count, adjusted for local income and local tax effort.
Rhode Island	Rhode Island has a fixed base funding amount per student. For FY2022, the per-student base amount was $10,635. 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 associated with 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 FY2021, the per-student base amount was $2,489. This means that an average student with no special needs or disadvantages would be funded at that level.

South Dakota	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. The teacher salary target was $52,600.29 in FY2022 and increases annually based on inflation or 3%, whichever is less. The calculated cost is then increased to cover the cost of providing benefits for instructional staff and both salaries and benefits for non-instructional staff.
Tennessee	The base funding amount is subject to annual appropriations by the Tennessee General Assembly. For the 2023-24 TISA allocations, the base funding amount is $6,860 per average daily membership, based on the previous year's membership.
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).
Utah	Utah has a fixed base funding amount per student. For FY2022, the per-student base amount was $3,809. 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 is 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 are set). For the purposes of generating additional funding for students with particular disadvantages, multipliers are applied to the student count. However, a constant base amount is used to distribute funding for certain program-specific allocations, such as for career and technical education centers and support of small schools.

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 and demand for 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	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 $742 per student for FY2022 and FY2023.
Wyoming	Wyoming uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding. The state specifies an average class size of no more than 24 students per teacher in grades K-12, not including students with severe disabilities. This average class size determines the number of resource units to which a district is entitled. School districts receive funding for these resource units in each staff category based on the state average, adjusted based on the education level and experience of staff in the district.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org