



# FundEd: Formula Type

## Policies in Each State



## Formula Type

States usually distribute education funding through a formula that determines the dollar amount to which each school district is entitled. These formulas base their calculations of how much funding should be required for each district on different factors; usually, the formulas can be characterized as primarily student-based or primarily resource-based, though in some instances, they are program-based. Some states use a hybrid formula falling within two of these three categories. This report describes the type of formula used in each state.

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### Alabama

Alabama has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Alabama considers specific grade levels, students with disabilities, and students enrolled in career and technical education (CTE) programs in the allocation of funding for staff costs. Services for students identified as gifted and some CTE services are funded through program-specific allocations.

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### Alaska

Alaska has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating students in particular environments through adjustments for school size and for local cost of living. The formula also makes adjustments for the additional costs of education specific categories of students by applying multipliers to the total student count.

The categories of students generating supplemental funding in Alaska are English-language learners, students with disabilities, gifted and talented students, students enrolled in career and technical education programs, and students in sparsely populated districts and small schools.

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### Arizona

Arizona has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students.

The categories of students generating supplemental funding in Arizona are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts.

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**Arkansas**

Arkansas has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both by adding supplemental dollar amounts to the base amount for each student in those categories and through program-specific allocations.

The categories of students generating supplemental funding in Arkansas are English-language learners, low-income students, students enrolled in career and technical education programs, and students enrolled in alternative learning environments. Services for students identified as gifted, students in sparsely populated districts, and highly disabled students are funded through program-specific allocations.

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**California**

California has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students.

The categories of students generating supplemental funding in California are students in certain grade levels; low-income students, migrant, homeless, and foster youth, and English-language learners, with additional funding support for those in districts serving high concentrations of such students; special education students; and students enrolled in certain necessary small schools. Services for students enrolled in career and technical education programs and for some students with disabilities are funded through program-specific allocations.

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**Colorado**

Colorado has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students in a variety of ways, including through program-specific allocations, by applying multipliers to the base amount to generate supplemental funding for certain students, and by adding supplemental, flat dollar amounts to the base amount for certain students.

The categories of students generating supplemental funding in Colorado are some English-language learners (ELLs), low-income students, and students with disabilities. Services for some ELLs, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are funded through program-specific allocations.

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**Connecticut**

Connecticut passed a new education funding formula in 2017 but is not yet making use of this formula. Instead, the state legislature currently awards each district a block grant. The FY2018 grant amounts are derived from the amounts distributed in FY2017 in a manner specified in legislation.

As written, Connecticut's funding formula is primarily student-based. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both by applying multipliers to that amount to generate supplemental funding for those students and through program-specific allocations. This formula is scheduled to go into effect in FY2019.

As written, Connecticut's funding formula is primarily student-based. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both by applying multipliers to that amount to generate supplemental funding for those students and through program-specific allocations. This formula is scheduled to go into effect in FY2019.

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**Delaware**

Delaware has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Delaware considers specific grade levels, students with disabilities, and students enrolled in career and technical education programs in the allocation of funding for staff costs, and provides additional funding to some low-income students and English-language learners through a program-specific allocation.

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**Florida**

Florida has a primarily student-based funding formula. The formula assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Florida are students in certain grade levels, English-language learners, certain students with disabilities, and students enrolled in career and technical education programs. Services for other students with disabilities, students identified as gifted, and students in sparsely populated districts are funded through program-specific allocations.

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**Georgia**

Georgia has a hybrid funding formula incorporating both resource-based and student-based elements. The formula determines the cost of delivering education to a student with no special needs or services based on the per-student cost associated with high school general education programs in the state. This cost is then used as a base amount. It then accounts for the additional cost of educating specific categories of students both by applying multipliers to the base amount to generate supplemental funding for certain students and through program-specific allocations. In addition to funding for specific categories of students, the state also provides resource-based funding for direct instructional costs like teacher salaries.

The categories of students generating supplemental funding in Georgia are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education programs. Students in sparsely populated districts are funded through a program-specific allocation.

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**Hawaii**

Hawaii has a primarily student-based funding formula. It assigns a cost to the education of an average student, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Hawaii are students in certain grade levels, English-language learners, low-income students, some students with disabilities, students identified as gifted, and students living on neighbor islands. Services for some students with disabilities and for students enrolled in career and technical education programs are funded through program-specific allocations.

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**Idaho**

Idaho has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Idaho considers specific grade levels, students with disabilities, and school district size in the allocation of funding for staff costs. Services for English-language learners and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Illinois** Illinois has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so. However, only a small proportion of state education funding is distributed through the formula. The bulk of state education aid is distributed based on historical allocation levels.

The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Illinois considers specific grade levels, English-language learners, low-income students, and special education program expenses in the allocation of funding for staff costs. Services for students identified as gifted and students enrolled in career and technical education programs, along with some services for English-language learners, are funded through program-specific allocations.

Because all districts continue to receive funding from the state that is equal to or exceeds the amount they received prior to the state's last funding reform, Illinois' funding formula is constrained by the amount of additional money available. Because the state plans to move toward full formula funding over the span of a number of years, annual increases in funding are distributed to districts with the greatest need for state assistance. Districts are sorted into tiers according to the degree to which their local funding capacity can be expected to cover their local education costs, and a greater percentage of additional state aid is distributed to districts with lesser funding capacity.

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**Indiana** Indiana has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by adding supplemental, flat dollar amounts to the base amount for certain students.

The categories of students generating supplemental funding in Indiana are students with disabilities and low-income students. Services for English-language learners, students identified as gifted, and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Iowa** Iowa has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students.

The categories of students generating supplemental funding in Iowa are English-language learner, low-income students, students with disabilities, students concurrently enrolled in high school and community college, students in career and technical education programs, and students receiving instruction from or in a district not their own through a sharing arrangement. Services for students identified as gifted are funded through part of the base amount.

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**Kansas** The Kansas Supreme Court ruled the state's education funding formula unconstitutional on October 2, 2017. The Court has set a deadline of June 30, 2018 for the creation of a new funding system.

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**Kentucky**

Kentucky has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Kentucky are English-language learners, low-income students, and students with disabilities. Services for students identified as gifted, and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Louisiana**

Louisiana has a hybrid funding formula incorporating both resource-based and student-based elements. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students. Additional funding allocations are intended specifically for resource costs, including staff salaries and benefits and certain operating costs.

The categories of students generating supplemental funding in Louisiana are students in certain grade levels, English-language learners, low-income students, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in small school districts.

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**Maine**

Maine has a hybrid funding formula incorporating both resource-based and student-based elements. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so, and divides that cost by the district's enrollment to determine a per-student cost. This cost is then used as a base amount. The formula then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Maine are students in certain grade levels, English-language learners, low-income students, students with disabilities, and students attending small schools in sparsely populated districts. Services for students identified as gifted and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Maryland**

Maryland has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to that amount to generate supplemental funding for those students.

The categories of students generating supplemental funding in Maryland are English-language learners, low-income students, and students with disabilities. Some services for students enrolled in career and technical education programs are funded through a program-specific allocation.

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**Massachusetts** Massachusetts has a hybrid funding formula incorporating both resource-based and student-based elements. The state assigns costs to the education of students in several different categories, derived from the resource costs associated with educating the students in each category.

The categories of students considered for the purposes of calculating resource costs in Massachusetts are students in certain grade levels, English-language learners, students with disabilities, and students enrolled in career and technical education programs. Massachusetts also accounts for the cost of educating low-income students by allocating a variable dollar amount for each low-income student.

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**Michigan** Michigan has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by adding supplemental, flat dollar amounts to the base amount for each student in certain categories, by applying multipliers to the base amount to generate supplemental funding for certain students, and through program-specific allocations.

The categories of students generating supplemental funding in Michigan are high school students, English-language learners, and low-income students, and for some sparsely-populated and small districts. Services for students with disabilities and students enrolled in career and technical education programs, and for sparsely-populated and small districts are funded through program-specific allocations.

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**Minnesota** Minnesota has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students through program-specific allocations, by applying multipliers to the base amount to generate supplemental funding for certain students, and by adding supplemental, flat dollar amounts to the base amount for other students.

The categories of students generating supplemental funding in Minnesota are students in certain grade levels, English-language learners, low-income students. Services for students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are funded through program-specific allocations.

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**Mississippi** Mississippi has a hybrid funding formula incorporating both resource-based and student-based elements. It determines the cost of delivering education to a student with no special needs or services based on the cost of the resources, such as staff salaries and maintenance services, required to do so. This cost is then used as a base amount. The formula then accounts for the additional cost of educating specific categories of students both through resource-based allocations for particular programs and by applying multipliers to the base amount to generate supplemental funding for certain students.

Low-income students generate supplemental funding in Mississippi. Services for students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are funded through resource-based program-specific allocations.

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**Missouri**

Missouri has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Missouri are English-language learners, low-income students, and students with disabilities. Services for students enrolled in career and technical education programs and students in small schools are funded through program-specific allocations.

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**Montana**

Montana has a hybrid funding formula incorporating both student-based elements and extensive program-based allocations. It assigns a cost to the education of a student with no special needs or services, called a base amount, and allocates a certain minimum amount to each district as a unit. Both of these amounts vary from district to district. The formula then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by adding supplemental dollar amounts to the base amount for each student in those categories.

The categories of students generating supplemental funding in Montana are students in certain grade levels, and low-income students. Services for students with disabilities, students identified as gifted, and students enrolled in career and technical education, and a number of other services are funded through program-specific allocations.

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**Nebraska**

Nebraska has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. The state then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Nebraska are English-language learners, low-income students, and students in sparsely populated districts. (The base amount used in Nebraska for the principal per-student funding varies from district to district, but the amount used as the base for the calculation of supplemental funding is standardized. See “Base Amount” for a description of this calculation.) Services for students with disabilities and students identified as gifted are funded through program-specific allocations.

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**Nevada**

Nevada has a hybrid funding formula incorporating both student-based and resource-based elements. The state determines the cost of delivering education in a district based on the local cost of the resources, such as staff salaries and transportation expenses, required to do so, and divides that cost by the district's enrollment to determine a per-student cost. This cost is then used as a district-specific base amount. The state accounts for the additional cost of educating specific categories of students by adding supplemental dollar amounts to the base amount for each student in those categories, by applying multipliers to the base amount to generate supplemental funding for certain students, and through program-specific allocations.

The categories of students generating supplemental funding in Nevada are some English-language learners (ELLs), low-income students, students with disabilities, and students identified as gifted. Services for student in certain grade levels, students identified as gifted, students enrolled in career and technical education programs, some ELLs, and students enrolled in certain high-poverty schools are funded through program-specific allocations.

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**New Hampshire**

New Hampshire has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by adding supplemental, flat dollar amounts to the base amount for each student in those categories and through program-based allocations.

The categories of students generating supplemental funding in New Hampshire are English-language learners, low-income students, and students with disabilities. Services for students enrolled in career and technical education programs are funded through program-specific allocations.

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**New Jersey**

New Jersey has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in New Jersey are students in certain grade levels, English-language learners, low-income students, and students enrolled in career and technical education programs. Services for students with disabilities are partly included in the base amount and partly funded through a program-specific allocation.

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**New Mexico**

New Mexico has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in New Mexico are students in certain grade levels, English-language learners (ELLs), students with disabilities, students identified as gifted, and students enrolled in small schools or districts. Services for low-income students and additional funding for ELLs are provided through program-specific allocations.

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**New York**

New York has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both by applying multipliers to that amount to generate supplemental funding for those students and by calculating supplemental funding amounts using formulas.

The categories of students generating supplemental funding in New York are English-language learners, low-income students, students with disabilities, students enrolled in career and technical education programs, and students in sparsely populated districts.

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**North Carolina**

North Carolina has a hybrid funding formula incorporating both resource-based calculations and extensive program-based allocations. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so. It also allocates funding for a large number of programs and services for particular categories of students.

North Carolina considers specific grade levels, English-language learners (ELLs), and students enrolled in career and technical education programs in the allocation of funding for staff costs. Some additional funding for ELLs and services for students with disabilities and students identified as gifted are provided through program-specific allocations distributed on a per-pupil basis. Additional funding for low-wealth districts and districts serving a high concentration of low-income students are also provided through program-specific allocations.

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**North Dakota**

North Dakota has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in North Dakota are English-language learners, low-income students, and students in sparsely populated or small districts. Services for students with disabilities, students identified as gifted, and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Ohio**

Ohio has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by adding supplemental, flat dollar amounts to the base amount for certain students.

The categories of students generating supplemental funding in Ohio are students in certain grade levels, English-language learners, low-income students, and students with disabilities. Services for students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are funded through program-specific allocations.

The state also provides bonus funding to districts with high graduation rates and high rates of third-grade reading proficiency.

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**Oklahoma**

Oklahoma has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students mainly by applying multipliers to that amount to generate supplemental funding for those students.

The categories of students generating supplemental funding in Oklahoma are students in certain grade levels, English-language learners, low-income students, students with disabilities, students identified as gifted, and students in small districts. Services for students enrolled in career and technical education programs and for students in sparsely populated districts are funded through program-specific allocations.

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**Oregon**

Oregon has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific grants and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Oregon are English-language learners, low-income students, and students with disabilities. Services for students enrolled in career and technical education programs and in small and remote schools are provided through program-specific allocations.

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**Pennsylvania**

Pennsylvania has a primarily student-based funding formula. As written, the formula assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific-allocations and by applying multipliers to the student count then funding the district in accordance with the inflated student count. However, only a small proportion of state education funding is distributed through its formula. The bulk of state education aid is distributed based on historical allocation levels.

The categories of students generating supplemental funding in Pennsylvania are English-language learners, low-income students, and students in small or sparsely populated districts. Services for special education students and students enrolled in career and technical education programs are funded through program-specific allocations.

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 (or \$453 million out of \$6 billion) was distributed through this formula. This funding is divided among districts in accordance with their formula calculations.

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**Rhode Island**

Rhode Island has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Rhode Island are English-language learners and low-income students. Services for students enrolled in career and technical education programs and highly disabled students are funded through program-specific allocations.

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**South Carolina**

South Carolina has a hybrid funding formula incorporating both student-based calculations and extensive use of program-based allocations. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in South Carolina are English-language learners, low-income students, students with disabilities, students identified as gifted, and students enrolled in career and technical education programs. Certain elementary- and secondary-specific services, such as career services, physical education, reading coaches, nurses, and services for students enrolled in career and technical education are provided through program-specific allocations.

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**South Dakota**

South Dakota has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so. It does so by setting a target student-to-teacher ratio and a target statewide average teacher salary. The salary target was \$48,645.50 in FY2018 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.

The categories of students generating supplemental funding in South Dakota are English-language learners, students with disabilities and students in sparsely populated and small districts. Services for students enrolled in career and technical education programs are funded through a program-specific allocation.

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**Tennessee**

Tennessee has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

Low-income students generate supplemental funding in Tennessee. The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Tennessee considers specific grade levels, populations of English-language learners, services for students with disabilities, and students enrolled in career and technical education programs in the allocation of funding for staff costs. Supplemental funding for sparse school districts is provided through a program-specific allocation.

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**Texas**

Texas has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both by applying multipliers to the base amount to generate supplemental funding and by adding supplemental, flat dollar amounts to the base amount for certain students.

The categories of students generating supplemental funding in Texas are students in certain grade levels, English-language learners, low-income students, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated, small, or mid-sized districts.

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**Utah**

Utah has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories through program-specific allocations.

The categories of students generating supplemental funding in Utah include students enrolled in career and technical education programs and students in small and remote schools. Services for students in certain grade levels, students with disabilities, students identified as gifted, and other students needing greater-than-average academic support, including English language learners and low-income students, are funded through program-specific allocations. The state also provides a number of other program-specific allocations.

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**Vermont**

Vermont has a primarily student-based funding formula. It assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Vermont are students in certain grade levels, low-income students, and English-language learners. Services for students with disabilities and students in small districts are funded through program-specific allocations.

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**Virginia**

Virginia has a hybrid funding formula incorporating both resource-based and student-based elements. It determines the cost of delivering education to a student with no special needs or services based on costs associated with the programs and resources mandated through the state's statutory standards of quality. This cost is then used as a base amount. The formula then accounts for the additional cost of educating specific categories of students by applying multipliers to the base amount to generate supplemental funding for certain students, by considering certain categories of students in the allocation of staff units, and through program-specific allocations.

The categories of students generating supplemental funding in Virginia are low-income students, students with disabilities, and students enrolled in career and technical education programs. Specific grade levels, populations of English-language learners, and students identified as gifted are considered in the allocation of funding for staff costs.

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**Washington**

Washington has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

Washington considers specific grade levels, English-language learners, and career and technical education programs in the allocation of funding for staff costs. Services for students identified as gifted, students enrolled in especially high-poverty districts, and students in sparsely populated districts are provided through program-specific allocations. Services for students with disabilities are funded through the application of a multiplier to the district's average per-pupil cost.

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**West Virginia**

West Virginia has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and actual transportation costs, required to do so.

West Virginia considers sparsity in the allocation of funding for staff costs. Services for English-language learners, highly disabled students, and students enrolled in career and technical education programs are funded through program-specific allocations.

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**Wisconsin**

Wisconsin's formula is neither primarily student-based nor primarily resource-based; it relies extensively on program-based allocations. The state does not use a base amount.

Services for certain low-income students, students in bilingual education programs, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are funded through program-specific allocations.

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**Wyoming**

Wyoming has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

Wyoming considers specific grade levels, low-income students, English-language learners, students enrolled in career and technical education programs, and sparsity in the allocation of funding for staff costs. Services for students with disabilities and students identified as gifted are provided through program-specific allocations.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

