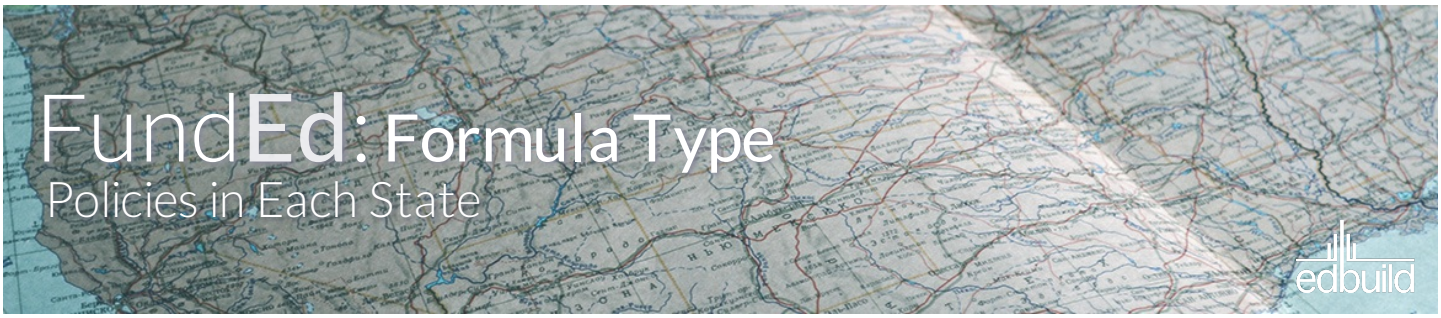


Formula Type

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.

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 categories of students considered in Alabama's funding policy are students in certain grade levels, English-language learners (ELLs), students from low-income households, students identified as gifted, and students enrolled in career and technical education (CTE) programs.

Alabama expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts are permitted to raise and keep additional local revenues for regular district operations.

Alabama considers specific grade levels in the allocation of funding for staff costs. A supplemental, flat dollar amount is provided for students from low-income households. Services for English-language learners, students identified as gifted, and some CTE services are funded through program-specific allocations.

Alaska

Alaska has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Alaska's funding policy are English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, students enrolled in small schools, and students in sparsely populated districts.

Alaska expects most school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Alaska are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners, students with disabilities, students identified as gifted, students enrolled in CTE programs, students enrolled in small schools, and students in sparsely populated districts is generated through the application of multipliers to the total student count.

Arizona	Arizona has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Arizona's funding policy 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 enrolled in small and/or isolated districts. Arizona requires school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a minimum local tax rate. Districts in Arizona are permitted to raise and keep a limited amount of additional local revenues for regular district operations and specific costs. Supplemental funding for students in certain grade levels, English-language learners, students with disabilities, students enrolled in career and technical education, and students enrolled in small and/or isolated districts is generated through the application of multipliers to the base amount. Services for students identified as gifted are provided through program-specific allocations.
Arkansas	Arkansas has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Arkansas' funding policy are students in certain grade levels; English-language learners; low-income students and students in high-poverty districts; students identified as gifted; students enrolled in career and technical education programs; students in alternative learning environments; and students enrolled in small, isolated, and sparsely populated districts. Arkansas expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the proceeds from other local taxes and certain federal revenues. Districts in Arkansas are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners; low-income students; students in small, isolated, and sparsely populated districts; and students in alternative learning environments is provided in the form of per-pupil dollar allocations. Services for students identified as gifted, students in CTE programs, and students with high-cost disabilities are funded through program-specific allocations.

California

California has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in California's funding policy are students in certain grade levels; students from low-income households or migrant families; students who are experiencing homelessness or are in foster care; and English-language learners. Additional funding support is provided for students in districts serving high concentrations of all such students, students with disabilities, students enrolled in career and technical education (CTE) programs, and students enrolled in certain small schools.

California expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' school funding histories. Districts in California are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in certain grade levels is generated through differentiated base amounts and through the application of multipliers to the base amount. Supplemental funding for students from low-income households or migrant families; students who are experiencing homelessness or are in foster care; English-language learners; and students in districts serving high concentrations of all such students is generated through the application of multipliers to the base amount. Supplemental funding for students with disabilities, students enrolled in CTE programs, and students enrolled in certain small schools is provided through program-specific allocations.

Colorado

Colorado has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Colorado's funding policy are English-language learners, low-income students, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, students enrolled in small districts, and students enrolled in small and remote schools.

Colorado expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, the proceeds from other local taxes, and districts' school funding histories. Districts in Colorado are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for low-income students, English-language learners, and students enrolled in small districts is generated through the application of multipliers to the base amount. Additional services for English-language learners as well as services for students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students enrolled in small and remote schools are provided through program-specific allocations.

Connecticut	Connecticut has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Connecticut's funding policy are English-language learners, students from low-income households and students in high-poverty districts, and students enrolled in career and technical education (CTE) programs. Connecticut expects school districts to contribute to the funding of their public schools, with the amount of the local share based primarily on districts' property values and the incomes of district residents. Districts in Connecticut are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners, students from low-income households, and students in high-poverty districts is generated through the application of multipliers to the base amount. Services for most students with disabilities are assumed to be funded through the base amount. Services for students enrolled in CTE programs and for students with high-cost disabilities are funded through program-specific allocations.
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 categories of students considered in Delaware's funding policy are students in certain grade levels, English-language learners, low-income students, students with disabilities, and students enrolled in career and technical education (CTE) programs. Delaware funds districts' formula amounts almost entirely with state dollars and does not expect school districts to contribute revenue to their public schools. However, districts in Delaware are permitted and expected to raise and keep additional local property tax revenues for regular district operations. Delaware considers certain 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 low-income students and English-language learners through a program-specific flat allocation.
District of Columbia	The District of Columbia has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in the District's funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, and students enrolled in career and technical education (CTE) programs. The District of Columbia comprises a single taxing jurisdiction. Education revenue is collected by the District and appropriated to District of Columbia Public Schools and public charter districts for distribution to individual schools. Supplemental funding for students in certain grade levels, English-language learners, students from low-income households, and students with disabilities is generated through the application of multipliers to the base amount. Services for students in CTE programs are funded through program-specific allocations.

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, and provides increased funding to educate specific categories of students. The categories of students considered in Florida's funding policy are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students in small districts. Florida expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a defined share of the amount calculated by the state to be necessary to educate Florida's students. Districts in Florida are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, certain students with disabilities, and students enrolled in CTE programs is generated through the application of multipliers to the base amount. Services for other students with disabilities, students identified as gifted, and students in small districts are funded through program-specific allocations.
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, which it uses as a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Georgia's funding policy 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 enrolled in small districts. Georgia expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Georgia are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, and students enrolled in career and technical education programs is generated through the application of multipliers to the base amount. Students in small districts are funded through a program-specific allocation.

Hawaii	Hawaii has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Hawaii's funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students enrolled in schools on neighbor islands. Hawaii operates as a single, statewide school district. Therefore, all education revenue is collected by the state, and the Hawaii Department of Education distributes state funding directly to each school based on the characteristics of the school and its students. Supplemental funding for students in certain grade levels, English-language learners, students from low-income households, student identified as gifted, and students enrolled in schools on neighbor islands is generated through the application of multipliers to the base amount. Services for students with disabilities and students enrolled in CTE programs are funded through program-specific allocations.
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 categories of students considered in Idaho's funding policy are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, students enrolled in small districts, and students in remote districts. Idaho funds districts' formula amounts entirely with state dollars and does not expect school districts to contribute revenue to their public schools; however, districts in Idaho are permitted to raise and keep additional local revenues for regular district operations. Idaho considers specific grade levels, students with disabilities, district size, and school remoteness in the allocation of funding for staff costs. Services for English-language learners and students enrolled in career and technical education (CTE) programs are funded through program-specific allocations.

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. The categories considered in Illinois' funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs. 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. Illinois expects school districts to contribute revenue to the funding of public schools, with the amount of the local share based on districts' property values, in accordance with a multistep calculation. Districts in Illinois are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, students from low-income households, and students with disabilities is considered in the allocation of funding for staff costs. Services for students identified as gifted and students enrolled in CTE programs, along with some services for English-language learners and students with disabilities, are funded through program-specific allocations.
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.
Iowa	Iowa has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Iowa's funding policy are English-language learners, certain low-income students, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs. Iowa expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in Iowa are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners, certain low-income students, students with disabilities, students in career and technical education programs, students concurrently enrolled in high school and community college, and students receiving instruction from or in a district other than that in which they reside through a sharing arrangement is generated through the application of multipliers to the base amount. Services for students identified as gifted are funded through part of the base amount.

Kansas	Kansas has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Kansas' funding policy are English-language learners, low-income students and students in high-poverty schools or districts, students with disabilities, students enrolled in career and technical education (CTE) programs, students enrolled in small districts, and students in sparsely populated districts. Kansas expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in Kansas are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for ELLs, low-income students, students enrolled in career and technical education programs, and students enrolled in small districts is generated through the application of multipliers to the base amount. Services for students with disabilities and students in sparsely populated districts, as well as some CTE services, are funded through program-specific allocations.
Kentucky	Kentucky has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Kentucky's funding policy are English-language learners, low-income students, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs. Kentucky expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Kentucky are permitted to raise and keep additional local revenues up to a certain percentage for regular district operations. Supplemental funding is provided for 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.

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, and provides increased funding to educate specific categories of students. The categories of students generating supplemental funding in Louisiana are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in small school districts. It also provides funding allocations for specific resource costs, including certain staff and operating costs.

Louisiana expects school districts to contribute revenue to the funding of public schools, with the amount of the local share based on a combination of property values, sales taxes, and revenue from other local sources, adjusted to satisfy a statewide expected local contribution. Districts are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in small school districts is generated by applying multipliers to the base amount.

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 categories of students considered in Maine's funding policy are students in certain grade levels, English-language learners, low-income students, students identified as gifted, students with disabilities, students enrolled in career and technical education (CTE) programs, and students attending small schools in sparsely populated districts.

Maine expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Maine are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in certain grade levels, English-language learners, low-income students, students with disabilities, and students attending small schools in sparsely populated districts is generated by applying multipliers to the base amount. Services for students identified as gifted and students enrolled in career and technical education programs are funded through program-specific allocations.

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.

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 in Massachusetts' funding policy are those in certain grade levels, English-language learners, low-income students and students in high-poverty districts, students with disabilities, students enrolled in career and technical education (CTE) programs, and students in some sparsely populated districts. Massachusetts expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, the incomes of district residents, and a defined percentage of the formula amount. Districts in Massachusetts are permitted to raise and keep additional local revenues for regular district operations. Initial funding amounts are differentiated for students in certain grade levels and students in career and technical education programs based on different resource cost calculations. Supplemental funding is then provided for English-language learners, students from low-income households and students in high-poverty districts, and students with disabilities, also based on resource cost calculations. Program-specific allocations are provided for students in some sparsely populated districts.
Michigan	Michigan has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Michigan's funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students enrolled in career and technical education (CTE) programs, students enrolled in schools with concentrated poverty, and students enrolled in small and remote or sparsely populated districts. Michigan expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and districts' school funding histories. Supplemental funding for students from low-income households is generated through the application of a multiplier to the base amount. Supplemental funding for English-language learners is provided in the form of dollar amounts provided in addition to the base amount. Services for students in certain grade levels, students with disabilities and students enrolled in CTE programs, as well as support for sparsely populated and small and remote districts, are funded through program-specific allocations.

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. The categories of students considered in Minnesota's funding policy are students in certain grade levels, English-language learners, students with disabilities, students identified as gifted, students in high-poverty schools, students enrolled in career and technical education (CTE) programs, and students enrolled in small districts and sparsely populated districts. Minnesota expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Minnesota are permitted to raise and keep additional local property tax revenues for regular district operations. Supplemental funding for students in certain grade levels is generated through the application of multipliers to the base amount, while supplemental funding for English-language learners and students identified as gifted is provided as a flat dollar amount in addition to the base amount. Supplemental funding for students in high-poverty schools and students in small districts is allocated in amounts that vary depending on the concentration of such students in the school or district, respectively. Services for students with disabilities, students enrolled in CTE programs, and students in sparsely populated districts are partially funded through program-specific allocations.
Mississippi	Mississippi has a hybrid funding formula incorporating both resource-based and student-based elements. The state 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 state also provides additional funding to educate specific categories of students, including students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts. Mississippi expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, up to a defined share of the formula amount. Districts are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students from low-income households is generated through the application of a multiplier to the base amount. Services for students with disabilities, students identified as gifted, students enrolled in career and technical education programs, and students in sparsely populated districts are provided through resource-based program-specific allocations.

Missouri	Missouri has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Missouri's funding policy are English-language learners, students in high-poverty districts, students with disabilities, students enrolled in career and technical education (CTE) programs, and students enrolled in small districts. Missouri expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the proceeds from other local taxes and historical property values. Districts in Missouri are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for certain English-language learners, students in high-poverty districts, and students with disabilities is generated through the application of multipliers to the base amount. Services and additional funding for students enrolled in career and technical education programs and students enrolled in small districts are provided through program-specific grants and allocations.
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; it also allocates a certain minimum amount to each district. Both of these amounts vary from district to district based on a district's enrollment size and the grade levels its serves. The formula then accounts for the additional cost of educating specific categories of students. The categories of students considered in Montana's funding policy are students in certain grade levels, students from low-income households, students in high-poverty districts, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students in small districts. Montana expects school districts to contribute to the funding of their public schools, with the amount of the local share based on a defined percentage of the formula amounted, adjusted based on districts' property values and proceeds from other local taxes. Districts in Montana are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels and students in small districts is allocated by providing different per-district and per-student base amounts. Services for students from low-income households, students in high-poverty districts, students identified as gifted, and students enrolled in CTE programs are funded through program-specific allocations. Services for students with disabilities are funded with a flat amount and through program-specific allocations.

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, and provides increased funding to educate specific categories of students. The categories of students considered in Nebraska's funding policy are English-language learners, students with disabilities, students identified as gifted, students from low-income households in higher poverty districts, and some students in sparsely populated districts.

Nebraska expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Nebraska are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners, students from low-income households in high-poverty districts, and some students in sparsely populated districts is generated by applying multipliers to the base amount. The base amount used in Nebraska 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.

Nevada

Nevada 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, and provides increased funding to educate specific categories of students. The categories of students considered in Nevada's funding policy are English-language learners, students from low-income households, students with disabilities, students identified as gifted, students in career and technical education (CTE) programs, and students enrolled in sparse school districts.

Nevada does not expect school districts to contribute to the funding of their public schools. Counties are required to impose a certain level of property taxes and sales taxes for the support of schools, which is distributed through the school funding formula. Districts in Nevada are not permitted to raise and keep additional local revenues, except for capital improvement or school construction.

Supplemental funding for English language learners, students from low-income households, students with disabilities, students identified as gifted, and students in sparse school districts is generated through the application of multipliers to the base amount. CTE programs are funded through program-specific allocations. Following the state's school funding reform passed in 2019 and implemented in 2021, districts continue to receive funding from the state that equals or exceeds the amount they received prior to the reform. 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 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, and provides increased funding to educate specific categories of students. The categories of students considered in New Hampshire's funding policy are English-language learners, students from low-income households, students with disabilities, and students enrolled in career and technical education (CTE) programs. New Hampshire expects school districts to contribute to the funding of their public schools, with the amount of the local share based on a combination of its property values and a defined share of the amount calculated by the state to be necessary to educate its students. Districts in New Hampshire are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners, students from low-income households, and students with disabilities is provided through supplemental, flat dollar amounts in addition to the base amount. Services for students enrolled in CTE programs are funded through program-specific allocations.
New Jersey	New Jersey has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in New Jersey's funding policy are students in certain grade levels, English-language learners, low-income students and students in high-poverty districts, students with disabilities, and students enrolled in career and technical education (CTE) programs. New Jersey expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the incomes of district residents. Districts in New Jersey are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, low-income students, students enrolled in career and technical education programs, and students in high-poverty districts is generated through the application of multipliers to the base amount. Services for students with disabilities are partly included in the base amount and partly funded through a program-specific allocation.

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, and provides increased funding to educate specific categories of students. The categories of students considered in New Mexico's funding policy are students in certain grade levels, English-language learners, students in high-poverty districts, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students enrolled in small schools and/or districts. New Mexico does not expect school districts to contribute to the funding of their public schools. Districts in New Mexico are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, students with disabilities, and students identified as gifted is generated by applying multipliers to the base amount. Services for English-language learners, students in high-poverty districts, students enrolled in career and technical education programs, and students enrolled in small schools and/or districts are provided through program-specific allocations.
New York	New York has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in New York's funding policy are students in certain grade levels, English-language learners, students in high-poverty districts, students with disabilities, certain students enrolled in career and technical education (CTE) programs, and students in sparsely populated districts. New York expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the incomes of district residents. Most districts in New York are permitted to raise and keep additional local revenues for regular district operations. The school districts serving the state's five largest cities are wholly dependent on their local municipalities for local funding. Supplemental funding for English-language learners, students in high-poverty districts, and students enrolled in sparse districts is generated through the application of a compound multiplier to the base amount. Supplemental funding for students in certain grade levels and students with disabilities is generated by applying individual multipliers to the formula. Students enrolled in career and technical education receive funding through program-specific allocations.

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 specific categories of students. The categories of students considered in North Carolina's funding policy are students in specific grade levels, English-language learners, students in high-poverty districts, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students enrolled in small schools and districts.

North Carolina funds districts' formula amounts entirely with state dollars and does not expect school districts to contribute revenue to their public schools; however, county governments are expected to raise the local revenue necessary for their districts' school facilities. Districts in North Carolina are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in specific grade levels, English-language learners, and students enrolled in career and technical education programs is generated through the allocation of funding for staff costs. Some additional funding for English-language learners 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, districts serving a high concentration of low-income students, and small schools and geographically isolated districts is also provided through program-specific allocations.

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, and provides increased funding to educate specific categories of students. The categories of students considered in North Dakota's funding policy are English-language learners, students from low-income households, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students in sparsely populated or small districts.

North Dakota expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the proceeds from other local taxes. Districts in North Dakota are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners, students from low-income households, and students in sparsely populated or small districts is generated through the application of multipliers to the base amount. Services for students with disabilities, students identified as gifted, and students enrolled in CTE programs are funded through program-specific allocations.

Ohio

Ohio has a hybrid funding formula incorporating both student-based and resource-based elements. It calculates a cost for the education of a student with no special needs or services, called a base amount, by determining 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 then provides increased funding to educate specific categories of students. The categories of students considered in Ohio's funding policy are students in certain grade levels, English-language learners, students from low-income households and students in high-poverty school districts, students with disabilities, students identified as gifted, students enrolled in career and technical education programs (CTE), and students enrolled in sparsely populated districts.

Ohio expects school districts to contribute to the funding of their public schools, with the amount of the local share based on property values and residents' income. Districts in Ohio are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in certain grade levels and students identified as gifted is generated by determining the cost of delivering education to these students. Supplemental funding for English-language learners, students from low-income households and students in high-poverty school districts, students with disabilities, students enrolled in CTE programs, and students enrolled in sparse school districts is generated through the application of multipliers to the base amount. Some services for students with disabilities are funded through program-specific allocations. This summary reflects 2021 reforms to the state's school funding formula, which will be phased in over six years. However, the state 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.

Oklahoma

Oklahoma has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Oklahoma's funding policy 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 (CTE) programs, students enrolled in small districts, and students in sparsely populated districts.

Oklahoma expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' and counties' property values and the proceeds from other local taxes. School districts in Oklahoma are permitted to raise and keep additional local revenues for regular district and operations; these optional taxes are levied by all districts as a matter of course and are recognized in the state's formula policy.

Supplemental funding for students in certain grade levels, English-language learners, low-income students, students with disabilities, students identified as gifted, and students enrolled in small districts is generated through the application of multipliers to the base amount. Students enrolled in career and technical education programs and students in sparsely populated districts are funded through program-specific allocations.

Oregon	Oregon has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Oregon's funding policy are students in certain grade levels; English-language learners (ELLs); students from low-income households; students with disabilities; students enrolled in career and technical education (CTE) programs; and students enrolled in small high schools and small, remote elementary schools. Oregon expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, their proceeds from other local sources, and districts' school funding histories. Districts are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for ELLs, students from low-income households, students with disabilities, and students in particular grade levels is generated by applying multipliers to the base amount. Supplemental funding for students in small high schools and small, remote elementary schools is provided through a formula-based allocation. Additional funds for students in certain grade levels, ELL services, and career and technical education programming are provided through program-specific allocations.
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, and provides increased funding to educate specific categories of students. The categories of students considered in Pennsylvania's funding policy are English-language learners, students from low-income households, students in small or sparsely populated districts, students with disabilities, and students enrolled in career and technical education (CTE) programs. However, only a small proportion of state education funding is distributed through this formula. The bulk of state education aid is distributed based on historical allocation levels. Pennsylvania expects school districts to contribute revenue to the funding of public schools, with the amount of the local share based on districts' property values, the incomes of district residents, and local property tax effort. Districts in Pennsylvania are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners, students from low-income households, and students in small or sparsely populated districts is generated through the application of multipliers to the base amount. Services for students with disabilities and students enrolled in CTE programs are funded through program-specific allocations.

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, and provides increased funding to education-specific categories of students. The categories of students considered in Rhode Island's funding policy are English-language learners, low-income students, students with high-cost disabilities, and students enrolled in career and technical education (CTE) programs.

Rhode Island expects school districts to contribute to the funding of their public schools, with the amount of the local share based on a district's property values and its students' level of financial need. Districts in Rhode Island are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners and low-income students is generated through the application of multipliers to the base amount. Services for students with high-cost disabilities and students enrolled in CTE programs are funded through program-specific allocations.

South Carolina

South Carolina has a hybrid funding formula incorporating both student-based calculations 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 provides increased funding to educate specific categories of students. The categories of students considered in South Carolina's funding policy are students in certain grade levels, English-language learners, students from low-income households, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs.

South Carolina expects its school districts to raise revenue to support their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in South Carolina are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for English-language learners, students from low-income households, students with disabilities, and students identified as gifted is generated through the application of multipliers to the base amount. Certain elementary- and secondary-specific services, such as career services, physical education, reading coaches, and nurses are provided through program-specific allocations. Supplemental funding for students enrolled in CTE programs is generated by applying multipliers to the base amount and through program-specific allocations.

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. The categories of students considered in South Dakota's funding policy are English-language learners, students with disabilities, students in sparsely populated and small districts, and students enrolled in career and technical education (CTE) programs. South Dakota expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the proceeds from other local taxes. Districts in South Dakota are not permitted to raise and keep additional local revenues for regular district operations. South Dakota considers English-language learners, students with disabilities, and students in sparsely populated and small districts in the allocation of funding for staff costs. Services for students enrolled in CTE programs are funded through a program-specific allocation.
Tennessee	The Tennessee General Assembly voted in 2022 to change from a resource-based formula to a student- based approach, known as Tennessee Investment in Student Achievement (TISA). The new formula, which took effect in the 2023-24 school years, updated the way Tennessee funds public education for the first time in over 30 years. TISA. It provides additional funding for students from low-income families or attend schools with concentrated poverty, English Learners, students with disabilities, or those living in sparsely populated or small communities. TISA also include direct funding to support such priorities as early literacy, career and technical education, and postsecondary readiness. And it includes incentive funding based on student outcomes. Tennessee expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and the proceeds from local sales taxes and the incomes of residents, with rates set to satisfy a statewide expected local contribution share. Districts in Tennessee are permitted to raise and keep additional local revenues for regular district operations. Students from low-income households generate supplemental funding in Tennessee. The state considers specific grade levels, populations of ELLs, students with disabilities, students identified as gifted, 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.

Texas	Texas has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Texas' funding policy are students in certain grade levels; English-language learners); low-income students and students in high-poverty districts; students with disabilities; students enrolled in career and technical education (CTE) programs; and students enrolled in small, mid-sized, and remote districts. Texas expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Texas are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels; ELLs, low-income students and students in high-poverty communities; students with disabilities; students enrolled in career and technical education programs; and students enrolled in small, mid-sized, and remote districts is generated through the application of multipliers to the base amount.
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, and provides increased funding to educate specific categories of students. The categories of students considered in Utah's funding policy are students in certain grade levels; English-language learners; students from low-income households and students in high-poverty schools; students with disabilities; students identified as gifted; students enrolled in career and technical education (CTE) programs; and students enrolled in small schools, including small schools in sparsely populated districts. Utah expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in Utah are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for English-language learners and students from low-income households is generated through the application of multipliers to the base amount. Supplemental funding for students in CTE programs and students in small schools is generated by inflating the count of funded students. Services for students in certain grade levels, students with disabilities, and students identified as gifted are funded through program-specific allocations, as are certain staff expenses in some high-poverty schools.

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, and provides increased funding to educate specific categories of students. The categories of students considered in Vermont's funding policy are students in certain grade levels, English-language learners, low-income students, students with disabilities, students in career and technical education (CTE) programs, students in high-poverty school districts, and students in small districts. Vermont does not expect districts to contribute revenue to their public schools. Districts in Vermont are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, students from low-income households, and students in high-poverty school districts is generated through the application of multipliers to the base amount. Services for students with disabilities, students in CTE programs, and students in small districts are funded through program-specific allocations.
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 categories of students considered in Virginia's funding policy are students in certain grade levels, English-language learners (ELLs), low-income students and students in high-poverty districts, students with disabilities, students identified as gifted, and students enrolled in career and technical education (CTE) programs. Virginia expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values, their residents' income and economic activity, and an estimate of their revenue from local sales tax receipts, up to a defined percentage of the formula amount. Supplemental funding for students in certain grade levels, English-language learners, students with disabilities, and students identified as gifted is generated through a resource-based component of the formula that specifies different student-to-teacher ratios and program allocations. Supplemental funding for low-income students and students in high-poverty districts is generated by applying multipliers to the base amount. Services for students enrolled in career and technical education programs are funded through program-specific allocations.

Washington	Washington 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 categories of students considered in Washington's funding policy are students in certain grade levels, English-language learners, students in high-poverty schools, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students enrolled in small schools and districts. Washington funds districts' formula amounts entirely with state dollars and does not expect school districts to contribute revenue to their public schools; however, districts in Washington are permitted to raise and keep additional local revenues for regular district operations. Supplemental funding for students in certain grade levels, English-language learners, and students enrolled in career and technical education programs through the allocation of funding for staff costs. Services for students identified as gifted, students enrolled in high-poverty schools, and students in small schools and 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.
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. The categories of students considered in West Virginia's funding policy are English-language learners, students with disabilities, students in sparsely populated and small districts, and students enrolled in career and technical education (CTE) programs. West Virginia expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in West Virginia are permitted to raise and keep additional local revenues for regular district operations. West Virginia considers students in sparsely populated and small districts in the allocation of funding for staff costs. Services for English-language learners, students with disabilities, and students enrolled in CTE programs are funded through program-specific allocations.

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. The categories of students considered in Wisconsin's funding policy are certain low-income students and students in high-poverty districts, students in bilingual education programs, students with disabilities, students identified as gifted, students enrolled in career and technical education programs (CTE), and students in sparsely populated districts. Wisconsin expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Wisconsin are permitted to raise and keep additional local revenues for regular district operations under strict state-imposed annual revenue limits. The categories of students whose services are funded through program-specific allocations are certain low-income students and students in high-poverty districts, 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.
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. The categories of students considered in Wyoming's funding policy are students in certain grade levels, students from low-income households, English-language learners, students with disabilities, students identified as gifted, students in sparsely populated and small districts, and students enrolled in career and technical education (CTE) programs. Wyoming expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values. Districts in Wyoming are permitted to raise and keep additional local revenues for regular district operations. Wyoming considers students in certain grade levels, English-language learners, students from low-income households, and students in sparsely populated and small districts in the allocation of funding for staff costs. Services for students with disabilities, students identified as gifted, and students enrolled in CTE programs are funded through program-specific allocations.

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