
HOW STATES PROTECT FUNDING FOR K-12 PUBLIC SCHOOLS

State profiles index

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Prepared by Hanover Research



ABOUT EDCHOICE

EdChoice is a 501(c)(3) nonprofit, nonpartisan organization. Our mission is to advance educational freedom and choice for all as a pathway to successful lives and a stronger society. We are committed to understanding and pursuing a K–12 education ecosystem that empowers every family to choose the learning environment that fits their children’s needs best. EdChoice is the intellectual legacy of Milton and Rose D. Friedman, who founded the organization in 1996 as the Friedman Foundation for Educational Choice. The contents of this publication are intended to provide empirical information and should not be construed as lobbying for any position related to any legislation.

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Introduction

As current trends across the country indicate widespread declining student enrollment and attendance, we are interested in conducting an evaluation of state-level school funding and enrollment policies that protect public schools against reduced funding due to declining enrollment.

To support this effort, EdChoice enlisted Hanover to conduct a preliminary policy scan to explore current funding practices at each state-level department of education across the United States, using secondary research. This report summarizes publicly available information for each of the 50 states regarding the role of enrollment in state funding formulas and state-level policies that may reduce the impact of declining enrollment on education funding.

Methodology

Hanover conducted secondary research, through December 2022, using publicly available sources related to state-level departments of education and government entities. It sought to address the following research questions for each state:

- What is the current structure or formula used for school-level funding?
 - What type of enrollment count and count date does the formula use for funding purposes?
 - What mechanisms in the formula are relevant to enrollment or enrollment projections?
- What specific state-level funding and/or hold harmless policies exist to protect school-level funding against declining enrollment?
 - Which statutes and legislation define these enrollment protection policies?
 - How have these policies changed over time?
 - Do any of these protections extend to public charter schools?

Hanover reviewed secondary sources for each state to identify relevant policies for this analysis, prioritizing state legislation and sources from the state-level department of education. It used information from other secondary sources as necessary. This report summarizes policies about school funding formulas, enrollment or attendance counts, and protections against funding decreases that may result from a decline in enrollment. This report contains two sections:

- Overview of State Policies summarizes state funding formulas and relevant enrollment protections for each of the 50 states.
- State Profiles provides a detailed profile for each state, with an overview of its funding formula and a detailed summary of any funding protections that provide protection against funding reductions due to declining enrollment.

Overview of State Policies

This section summarizes each state’s funding formula and the policies that protect against decreased funding caused by declining enrollment.

Figure 1. Summary of State Funding Formulas and Enrollment Protections

SUMMARY OF STATE FUNDING FORMULAS AND ENROLLMENT PROTECTIONS	
Alabama	Alabama’s resource-based funding formula is based on September Average Daily Membership (ADM) counts from the previous year.
	Alabama had a hold harmless program to stabilize per-pupil funding that was phased out in 2002. Alabama had a temporary hold harmless provision in 2022 to stabilize staffing levels for schools with declining enrollment.
Alaska	Alaska uses October Average Daily Membership (ADM) counts from the current year as the basis of per-pupil base funding calculations.
	Alaska’s Hold Harmless provision mitigates declining enrollment of 5% or more through a step-down process. The protection, which extends over a three-year period, guarantees a district 75%, 50%, and then 25% of the difference between current and base-year enrollment
Arizona	Arizona bases per-pupil funding on Average Daily Membership (ADM) counts from the 100th day of instruction for the current year. For schools with the optional 200-day calendar, ADM counts are the sum of the 100th and 200th day of instruction.
	The Enrollment Stabilization Grant ensures district and public charter schools are held harmless for declining enrollment by guaranteeing 98% of their 2019-20 enrollment.
Arkansas	Arkansas calculates per-pupil funding based on prior-year 3rd quarter Average Daily Membership (ADM) counts.
	Declining Enrollment Funding offers grants for ADM increases between the base year and the year proceeding it.
California	California allots funding using Average Daily Attendance (ADA) counts from the beginning of the school year to April 15, as well as annual counts from the entire school year.
	California’s funding formula has historically included a declining enrollment provision that allocates funding based on the current or prior year’s ADA, whichever is higher. During the COVID-19 pandemic, California enacted several provisions to protect schools against decreased funding. In the 2019-20 school year the count period for ADA was shortened to the period between July 2019 and February 2020 to account for enrollment losses after school closures. In 2020-21, attendance data was based on the prior year’s ADA data. The temporary hold harmless provision was dropped in the 2021-22 school year. In the 2022-23 school year the funding formula was adapted to take the account for not only the current and prior year ADA, but also the average of the previous three year’s ADA, if it was the highest value.
Colorado	Colorado’s funding formula uses October 1 pupil enrollment counts to determine funded pupil counts, which are the basis of per-pupil funding.
	The funded pupil count formula uses average enrollment counts from up to five years. The per-pupil funding formula also includes a size factor provision that allocates additional funding for small schools with less than 5,000 pupils. Colorado also allocated additional funding in the 2020-21 school year for public districts and charter schools to compensate for program funding decreases due to decreases in tax revenue and enrollment.
Connecticut	Connecticut’s Education Cost Sharing (ECS) formula is primarily based on enrollment as measured in Resident Student Counts calculated on October 1 of the current year. The state also uses the October 1 Average Daily Membership (ADM) to calculate some funding aspects.

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	Connecticut has a history of including hold harmless provisions and other funding cap and stop-loss measures to minimize decreased funding from one year to the next, which is largely attributed to declining enrollment. Connecticut holds harmless certain low performing (alliance) districts from any decreases in ECS funding. In addition, a temporary hold harmless provision prevented decreases in aid for all other districts, holding them harmless for decreases from their FY 2021 funding in FY 2022 and FY 2023. The formula guarantees all districts receive some state education aid, even if a district is not entitled to any. It guarantees alliance and priority districts (large student population and high proportion on temporary family assistance) will receive at least 10% ECS grant funding while all other districts are guaranteed 1%.
Delaware	Delaware has a resource-based funding formula that allocates funding based “unit of pupils,” which determines the number of state funded positions that a school district receives. A “unit of pupils” is determined by the number of students, factoring in grade level and special education status, as of the last school day of September. The state distributed one-time funding in 2020 for districts with declining enrollment.
Florida	Florida’s funding formula uses Full Time Equivalent (FTE) in each district program to determine per-student funding. The formula multiplies weighted FTE by the base student allocation and the district’s cost differential, which is based on the district’s price level index. The declining enrollment protection provision typically guaranteed districts with lower enrollment 25% of the difference between the current and the previous year’s unweighted FTE. The provision was replaced in 2020 with a hold harmless provision that allocates funding for one-fourth of the difference between the prior year funding and the state average, or the difference between the district’s current cost differential and the prior year’s.
Georgia	Georgia’s funding formula uses Full Time Equivalent (FTE) student counts, using two count dates, one between October 1 and November 17, and one between March 1 and May 1. These counts are used to appropriate funds for programs by allocating program-specific base amounts for each enrolled student. Georgia does not have information regarding hold harmless or declining enrollment provisions.
Hawaii	Hawaii’s statewide school district directly funds schools through a weighted student formula that is adjusted based on student enrollment counts taken shortly after the beginning of the school year. Hawaii does not have information regarding hold harmless or declining enrollment provisions.
Idaho	Idaho’s resource-based funding formula typically allocates support units for funding by using Average Daily Attendance (ADA) counts reported from the first day of the fall semester until the first Friday in November, as well as the best 28 weeks of the whole school year. Idaho’s funding formula includes a declining enrollment provision that funds school districts with enrollment decline by basing funding on the prior year’s ADA, less 3%. The formula also includes an ADA hold harmless provision in the case of emergency school closures and declines in attendance. Since 2020, the state has implemented a temporary rule to switch funding allocations from ADA to average FTE enrollment. This temporary rule expired at the end of fiscal year 2023.
Illinois	Illinois uses a primarily resource-based funding formula that allocates funds based on the difference between the cost of educating students and the ability of districts to pay these costs. Only a limited portion of state aid is allocated through the formula, however. A large portion is allocated based on prior year funding, through the Base Funding Minimum hold harmless mechanism. The formula calculates Average Student Enrollment (ASE) using multiple count dates on October 1 and March 3. The formula mitigates declining enrollment by considering the current enrollment or the 3-year average, whichever is greater. Illinois also included temporary enrollment hold harmless provisions between 2019 and 2024 to reduce funding declines during the COVID-19 pandemic

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	and the transition to a new formula. The formula's Base Funding Minimum funding protection provides that all school districts have at least the same level of funding as in the prior year. Furthermore, the Base Funding Guarantee ensures districts with higher need will receive the same level of funding as they did in prior years, even if a reduction in state appropriations causes the state to reduce the Base Funding Minimum for districts with more local resources.
Indiana	<p>Indiana calculates Basic Grant funding based on both fall and Spring Average Daily Membership (ADM) counts. From 2021-2022, the IDOE has used a reconciliation process to adjust funding based on discrepancies in estimated and actual ADM counts.</p> <p>Indiana does not have hold harmless or declining enrollment provisions for school funding.</p>
Iowa	<p>Iowa's funding formula uses certified enrollment calculations obtained by October 1. The budget enrollment depends on enrollment in the base (prior) school year.</p> <p>The state aid formula has historically used budget guarantee mechanisms to ensure funding adjustments for districts with declining or increasing enrollment. The former 100% budget guarantee ensured that districts did not lose funding, even with decreased enrollment. The current 101% budget adjustment postpones the budgetary effects of declining enrollment for one year. The on-time funding budget adjustments allow districts with increased enrollment to receive immediate budget adjustments.</p>
Kansas	<p>Kansas uses a student-based funding formula that allocates foundation aid by multiplying weighted Full Time Equivalent (FTE) enrollment by a base per-pupil weight. Enrollment is primarily determined by prior year September 20 counts.</p> <p>A district that had a declining enrollment last year can get state funding based on its enrollment in the year before that year. The state had a declining enrollment weighting that expired in 2018. It now uses low and high enrollment weightings when determining weighted FTE enrollment.</p>
Kentucky	<p>Kentucky's student-based formula allocates per-pupil funding using prior year Average Daily Attendance (ADA). That ADA number is adjusted in the first two months of the current year for growth but not for a decline from the prior year's ADA.</p> <p>The formula includes a provision that mitigates decline in attendance in two types of cases: declines of more than 2% or decline of more than 10%. The state budget also includes a hold harmless mechanism by which districts will receive at least as much per-pupil as they received in FY 1991-92.</p>
Louisiana	<p>Louisiana's hybrid funding formula uses single membership counts from the prior year's February 1 student membership to determine education costs. Mid-year adjustments increase or decrease funding based on current year October 1 and February 1 membership counts.</p> <p>Louisiana does not have information regarding enrollment provisions but did formerly protect districts against funding declines due to changes to its funding formula.</p>
Maine	<p>Maine's hybrid formula uses October 1 student counts to allocate per-pupil operating costs.</p> <p>Before 2017, the formula considered two count dates and used the greater of the prior year count or a 3-year average. From 2018 to 2021-22, the formula considered only one count date and only the prior 2-year average. From 2022-23 onward, the formula considers the prior 3-year average for districts with an enrollment decline of 10% or more if its decline is greater than the decline of the 2-year average.</p>
Maryland	<p>Maryland's student-based funding formula, adopted in 2022, allocates funds using the greater of prior year September 30 Full Time Equivalent (FTE) or a 3-year moving average FTE. The formula includes a Maintenance of Effort provision that requires districts to contribute at least as much in local appropriations as they did in the prior year.</p> <p>The formula mitigated declining enrollment by using either the prior year FTE or a 3-year average FTE, and it also excluded 2020-21 enrollment from the FY 22-24 calculations for state aid. From 2012 to 2021 the state also gave supplemental grants to districts with declining</p>

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	<p>enrollment. The percentage of the decline that was funded by these grants varied widely during these years, as did eligibility guidelines. The FY 2022 budget gave one-time hold harmless education grants to mitigate declining enrollment. The FY 2023 budget included a Compensatory Education one-time hold-harmless measure to mitigate the decline in free or reduced-price meals enrollment.</p>
Massachusetts	<p>Massachusetts’ hybrid funding formula uses prior year Oct 1 Full Time Equivalent (FTE) and per-pupil funding units to determine education costs for each district.</p>
	<p>The funding formula includes hold harmless provisions that guarantee each district their aid from the prior year plus a minimum per-pupil increase. A provision adopted in 2019 holds districts harmless for aid they would have otherwise lost due to changes in the formula. It does this by funding districts based on the higher of the current year or FY 2019 foundation budget rates.</p>
Michigan	<p>Michigan’s student-based funding formula allocates per-pupil funding using two Full Time Equivalent (FTE) pupil membership counts on the first Wednesday of October and the first Wednesday of February. The fall count has a weight of 90%, and the spring count has one of 10%.</p>
	<p>Michigan introduced temporary definitions for calculating “pandemic learning” FTE for the 2020-21 and 2021-22 school years. A temporary measure also introduced a “super blend” funding formula for the 2020-21 year, with a ratio of 75% FY 2019 membership and 25% FY 2020 membership.</p>
Minnesota	<p>Minnesota’s funding formula uses Average Daily Membership (ADM) counts from the current school year, determined by dividing the “sum for all pupils of the number of days in the district’s school year that each pupil is enrolled” by the number of days in the school year, weighted by grade level. This calculation determines per-pupil funding.</p>
	<p>Minnesota’s funding formula includes a declining enrollment provision that offers districts with declining enrollment a share of revenue based on the difference in enrollment between the current and prior year.</p>
Mississippi	<p>Mississippi’s hybrid funding formula primarily uses current year Average Daily Attendance (ADA) counts in October and November.</p>
	<p>The Mississippi funding formula includes a hold harmless guarantee that ensures districts no less than their 2002 funding. In the 2020-21 school year, the state introduced a temporary ADA hold harmless measure for school districts and charter schools. It used the higher of the 2019-20 and 2020-21 ADA for funding purposes.</p>
Missouri	<p>Missouri’s student-based Foundation Formula allocates funding using a weighted Average Daily Attendance (ADA) from the highest ADA of the past three school years. The ADA is collected by averaging enrollment as measured on the first Wednesday in September and the first Wednesday in January of the prior year.</p>
	<p>Missouri’s funding formula protects districts from declining enrollment by using the highest ADA from the past three years, as well as a provision for schools with less than 350 ADA. The formula also includes a transition hold harmless provision to ensure districts do not receive less funding under the formula than they did before the formula was enacted in 2005. The formula also includes a provision to use the prior year’s ADA in the case of an infectious disease that impacts attendance.</p>
Montana	<p>Montana’s formula funds districts with student-based and program-based allocations. Districts may adopt varying budgets between a minimum BASE aid amount and a maximum budget level, as determined by voters, which will be equalized by the state but may include additional tax levies. The formula uses Average Number Belonging (ANB) enrollment counts, which uses two count dates (October and February). Teacher instructional days are used in the ANB formula.</p>
	<p>The formula includes a declining enrollment provision that bases funding on the greater of the current year ANB or the average of the current year and the prior two years.</p>

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Nebraska	Nebraska’s unique funding formula allocates state equalization aid by subtracting district “Resources” from district “Needs.” The calculation for district needs, which represents the funding entitlement of the district, partially uses prior year fall membership counts to determine “formula students,” which is the unit for allocating enrollment-based funding. This number is based on the October 1 membership from the prior year, adjusted by an ADM to fall membership ratio from the prior three years.
	A formula needs-stabilization provision holds districts harmless for declines in “needs” calculations from the previous year, which includes those that stem from an enrollment decline. Districts may, however, see reduced funding due to changes in the “resources” calculations.
Nevada	Nevada phased in a new student-based funding formula in the 2021-23 biennium. The formula funds school districts and charter schools based on estimated average daily enrollment, which is reported quarterly.
	Districts and charter schools with at least a 5% decline will receive funding based on enrollment figures from the previous year’s enrollment. As the state transitions to the new funding formula in the 2021-23 biennium, it has implemented a temporary hold harmless measure. It guarantees school districts and charter schools a funding level similar to what they received in FY 2020, with some adjustments for enrollment decline over two years or more.
New Hampshire	New Hampshire allocates funding on a per-pupil basis, using average daily membership in residence (ADMR), collected by November 15 of the year preceding the current funding year.
	New Hampshire’s education funding laws include two hold harmless provisions: a transition hold harmless provision and a temporary hold harmless provision. The state offers a stabilization grant to districts whose formula funding is less than their funding from 2012, when the formula was enacted. The temporary hold harmless provision uses the greater ADM of 2019-20 and 2020-21 instead of only the 2020-21 ADM, as would be called for by the standard formula.
New Jersey	New Jersey bases per-pupil funding on resident enrollment counts taken on the last school day prior to October 16 of the current school year and adds student weights.
	The School Funding Reform Act of 2008 (amended in 2018) includes a provision for holding districts harmless for up to three years after the state enacts a new funding formula. The state also provides supplementary aid for declining enrollment from the 2011-12 to 2017-18 school years.
New Mexico	Per-pupil funding is primarily based on the prior year’s Average Daily Membership (ADM) counts from the first school day in December and second Wednesday in February, though there are three count dates in total.
	New Mexico does not have hold harmless or declining enrollment provisions for school funding.
New York	New York’s Adjusted Foundation Amount allocates funding for education on a per-pupil basis. It uses the number of Selected Total Aidable Foundation Pupil Units, which draws on enrollment data collected on the first Wednesday in October.
	New York accounts for decreasing enrollment by allowing districts to use either the Total Aidable Foundation Pupil Units (TAPFU) calculated based on the current year or the average of the current year and the base year. The state also has a “Save Harmless” provision to inhibit funding decreases and a provision that allows districts to exclude attendance days on which school attendance was adversely affected during an emergency such as an epidemic or natural disaster, with permission from the Commissioner.
North Carolina	North Carolina uses a combined resource-based and program-based formula that uses Average Daily Membership (ADM) to determine units for allotments.
	The formula mitigates the effects of enrollment decline by basing allotted ADM on the higher of the current year’s projections or the prior year’s ADM. In the first two months of the current school year, the allotments are decreased if the difference in current year ADM is greater than 2% or 100 students less than the allotted ADM. In the 2020-21 and 2021-22 school years, the

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	state implemented a temporary hold harmless provision that suspended these adjustments if they were based on a discrepancy between actual and allotted ADM
North Dakota	North Dakota allocates funding per weighted student unit. It uses Average Daily Membership (ADM) counts from the end of the school year, along with district size factors.
	Since moving to a new formula in 2013, the state has an option for districts that would receive less funding to opt out of the new formula and be held harmless to their 2012-13 baseline, and then later to their 2017-18 baseline funding. After 2020-21, this hold harmless policy began phasing out by 15% each year.
Ohio	Ohio has experienced funding formula changes for the 2022-23 budget that shifted the formula from a per-pupil approach to a base cost formula. The state also changed how it calculates Average Daily Membership (ADM). Ohio currently counts enrollment on the last day of October, March, and June and partially calculates base costs on the greater of the ADM for the previous fiscal year or the average ADM for the three previous fiscal years.
	Ohio has traditionally included aid guarantees and “gain caps” that place upper and lower limits on funding changes that are based on enrollment thresholds. There have been some changes to these provisions in the most recent formula. The 2022-23 formula also includes per-pupil guarantees for all schools, including charter schools, as they transition to the new funding formula.
Oklahoma	Oklahoma allocates district funding on a per-pupil basis, using the greater of a district’s weighted Average Daily Membership (ADM) from the first nine weeks of its current school year or a similar calculation from the prior school year.
	Oklahoma allows districts to use an ADM from the current or preceding school year. The state also had a hold harmless provision from 1981 (when the funding formula was enacted) until 1990. This provision stated that districts would not receive less funding than they received in the year before Oklahoma enacted the new formula.
Oregon	Oregon’s student-based funding formula uses a weighted average daily membership (ADMw) as of June of the fund distribution year and allows districts to use the greater of its current ADMw or its ADMw in the prior year.
	Oregon offers a declining enrollment provision. Oregon previously instituted a temporary four-year grant fund to support districts that lost funding due to enrollment decreases caused by wildfires in 2020, and it also suspended a rule requiring districts to drop from the rolls students who are absent ten days or more during the 2019-20 and 2020-21 school years.
Pennsylvania	Pennsylvania’s student-based Fair Funding Formula uses a three-year adjusted Average Daily Membership (ADM) that is calculated by dividing the total membership days for all students for the entire school year by the number of school days, and then adding weights for student and district factors.
	Pennsylvania has a hold harmless provision that maintains districts’ funding level from the 2014-15 school year before adding additional funding from the Fair Funding Formula. It also has a temporary hold harmless provision, enacted during the COVID-19 pandemic, in which the legislature paused the Fair Funding Formula for the 2020-2021 school year. It instead gave school districts the same amount of funding they received for the 2019-2020 school year.
Rhode Island	Rhode Island’s per-pupil-based funding formula uses resident average daily membership (RADM). Rhode Island collects enrollment data for the fiscal year, which begins July 1, in March of the same calendar year.
	Rhode Island’s funding formula includes a gradual phase-in that temporarily holds districts harmless for changes in funding following the enactment of the new formula. The state also issued a temporary hold harmless provision for fiscal years 2022 and 2023 to offset the negative financial impact of declining enrollment during the COVID-19 pandemic.

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South Carolina	South Carolina uses cumulative 135-day Average Daily Membership (ADM) as a basis for allocating funds through weighted pupil units. The state uses a hybrid student-based and program-based formula.
	South Carolina does not have information regarding declining enrollment or enrollment hold harmless provisions.
South Dakota	South Dakota’s resource-based funding formula uses fall enrollment counts to determine the number of units that will, on a sliding scale, fund each district.
	South Dakota’s current funding formula does not include provisions for declining enrollment. The previous funding formula, which was replaced in 2016, had a declining enrollment provision. It allowed districts to use either the current year enrollment count or the average of the enrollment count from the previous two years. In 2021 the state approved one-time funding to address declines related to the COVID-19 pandemic.
Tennessee	Tennessee’s previous resource-based funding formula allocated some funding by using current year Average Daily Membership (ADM), reported on a monthly basis. A new student-based funding formula went into effect for the 2023-24 school year. This formula also uses the prior year’s ADM. ADM is a measure of enrollment averaged across nine periods, with 20 instructional days in each period, across the school year.
	Tennessee implemented a temporary hold harmless guarantee to prevent reductions in funding in the 2021-22 school year. The new funding formula includes a hold harmless provision that ensures school districts do not have a funding reduction of more than 5% each year. It also includes provisions to limit funding reductions during the transition year and first three years of the new formula.
Texas	For funding purposes, Texas primarily uses Average Daily Attendance (ADA) counts, which it calculates over six six-week periods during the school year.
	The state implemented temporary hold harmless measures in the 2020-21 and 2021-22 school years to mitigate decreased funding due to decreases in daily attendance during specific counting periods. These measures did not, however, hold schools harmless for declines in ADA due to declining enrollment. In the 2020-21 school year, schools were held harmless for declines in attendance. They were funded instead by ADA projections, if those projections were higher than actual ADA counts, as long as they continued to offer in-person instruction. In 2021-22, the funding formula lowered the required minimum number of operational minutes in the first four reporting periods of the school year. Policymakers did this to mitigate losses that might be attributed to declining attendance. These measures applied to both school districts and open-enrollment charter schools.
Utah	Utah uses a “prior year plus growth” funding formula that relies on the prior year’s Average Daily Membership (ADM) and projected growth from the prior fall’s ADM to the current year’s fall ADM.
	The state has a hold harmless provision to mitigate the losses of districts that face a 4% or greater enrollment decline. The state also implemented a temporary Enrollment Growth Contingency Program to mitigate funding changes due to enrollment in FY 2021, 2022, and 2013.
Vermont	Vermont’s funding formula relies on December 1 Average Daily Membership (ADM) counts to calculate long-term weighted membership and equalized pupil counts, which are currently the basis for per-pupil funding.
	Vermont currently has a hold harmless provision for declining enrollment greater than 3.5%. This provision is set to be suspended between FY2024 and FY 2029. The state also has a program to support small schools, set to expire in FY 2024. The state also offered stability support grants to schools, but lawmakers repealed that program in 2019.
Virginia	Virginia uses March 31 Average Daily Membership (ADM) counts in its hybrid funding formula.

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	Virginia enacted several temporary hold harmless provisions to protect education funding during the COVID-19 pandemic. These provisions were called Enrollment Loss, No Loss Funding, and Hold Harmless.
Washington	The state’s funding formula uses ten monthly enrollment counts to determine funding allocations.
	The state had a hold harmless provision for decreased funding from 2017-2020. It also introduced temporary hold harmless measures for declining enrollment during the COVID-19 pandemic. These included enrollment stabilization funding for the 2020-21 and 2021-22 school years and local enrichment levy stabilization funding for the 2022 and 2023 calendar years. The enrollment stabilization funding was also available to charter schools.
West Virginia	West Virginia’s resource allocation funding formula does not rely on per-pupil aid calculations, but it does incorporate net enrollment to allocate resources based on student population density.
	West Virginia does not have information regarding hold harmless or declining enrollment provisions.
Wisconsin	Wisconsin’s funding formula is program-based and not based on per-pupil base amounts, but it does incorporate membership counts from the third Friday in September and the second Friday in January of the previous year. It also includes the Full Time Equivalent (FTE) summer enrollment of the previous year.
	The Special Adjustment aids delay the effects of declining enrollment by guaranteeing districts 85% of their general aid from the previous year.
Wyoming	Wyoming’s resource-based formula incorporates Average Daily Membership (ADM) counts from either the previous year or three previous years as part of the calculations for block grant funding. The state does not use a per-pupil funding formula.
	Wyoming implemented a temporary hold harmless provision for instructional days lost during a period of three weeks, to guarantee these would not impact school funding in the following year.

State Profiles

This section gives profiles for each state, with relevant information regarding enrollment provisions in its funding formulas and various funding protection policies.

Alabama

Alabama's resource-based funding formula is based on Average Daily Membership (ADM) counts from the previous year. Alabama had an earlier hold harmless program that was phased out in 2002. It also had a temporary hold harmless measure in 2022 for stabilizing staffing levels in times of declining enrollment.

Funding Formula

Alabama's Foundation Program, adopted in 1995, is a resource-based funding formula that does not use a per-pupil base cost. The funding formula uses ADM as the basis for determining the program units (staff) allocated to each school. The ADM count is based on the first 20 school days after Labor Day of the previous school year. Prior to 2005, the ADM count was based on the first 40 school days.¹

The Education Trust Fund (ETF) is the tax revenue earmarked for educational purposes, and it is the fund through which state aid is allocated to schools through the Foundation Program's funding formula. The amount of funds appropriated each year through the Foundation Program generally depends on the amount of tax growth, as well as any appropriations or entitlements decided by the legislature.²

Funding Protections

Alabama previously had a hold harmless program that ensured schools did not receive less per-pupil funding than they did in previous years. Alabama also used a temporary hold harmless measure in 2022 to stabilize funding for staff positions when enrollment declines.

The Hold Harmless Program

Alabama had a hold harmless program in place from 1995 to 2002. The program ensured that no school received less state funding on a per pupil basis than it received in the 1994-95 school year. The hold harmless policy was implemented when the state switched from a per-pupil funding model to the current foundation program funding formula. Consequently, the 1994-95 base year funding was a per-pupil amount. The hold harmless funds given to schools during this period were adjusted for changes in ADM count. This program was phased out by 2002.³

Temporary Hold Harmless for Staff Stabilization

In FY 2022, Alabama appropriated \$95M from the ETF for a one-time COVID-19 Hold Harmless/Staff Stabilization Allocation. It wanted to ensure that any drop in enrollment during the 2021-22 school year would not result in a loss in funding for school staff. The one-time supplement was meant to ensure that enrollment declines that year did not lead to schools cutting teaching positions.⁴

Alaska

Alaska uses Average Daily Membership (ADM) counts from the current year as the basis of calculating per-pupil base funding amounts. The state's Hold Harmless provision mitigates declining enrollment of 5% or more through a step-down process over a three-year period. It guarantees 75%, 50%, and then 25% of the difference between current and base year enrollment.

Funding Formula

Alaska's per-pupil base amount is calculated by using ADM counts from the last Friday in October. The formula then uses six factors to determine the Adjusted ADM (AADM) count, which is multiplied by the Base Student Allocation to determine basic need. One of the six factors used to determine AADM is school size. As ADM is adjusted for school size, the formula also factors in a hold harmless provision for decreases in district enrollment.⁵

Funding Protections

Hold Harmless Provision

Enacted in 2008, the Hold Harmless Provision is factored into ADM adjustments, based on school size (called "adjusted for school size ADM"), to mitigate the effects of declining enrollment. If the current year's adjusted-for-school-size ADM decreased from the previous year by 5% or more, then the previous year will be used as the base year in calculations for a period of three years. During this period, if the school's size-adjusted ADM continues to fall below the base year value, the formula uses a three-year step-down hold harmless calculation as follows:⁶

- 75% of the adjusted for school size ADM difference between the current FY and base FY.
- 50% of the adjusted for school size ADM difference between the second FY and base FY.
- 25% of the adjusted for school size ADM difference between the third FY and base FY.

Schools with a size-adjusted ADM decline of less than 5% are not eligible for the hold harmless provision.⁷

Arizona

Arizona bases its per-pupil funding on Average Daily Membership (ADM) counts from the current year. The Enrollment Stabilization Grant guarantee holds public and charter schools harmless for declining enrollment by guaranteeing them 98% of their 2019-20 school year enrollment. The allocation of funds for this grant, however, was insufficient to meet the guarantee.

Funding Formula

Arizona's education funding formula relies on ADM counts from the current year to calculate per-pupil base funding. The ADM count is typically based on the first 100 days of instruction. Schools can, however, follow an optional 200-day calendar and receive a 5% increase in their base-level funding. In schools with a 200-day calendar, funding is based on the sum of ADM counts for the 100th and 200th day of instruction. For schools following the traditional 180-day calendar, Arizona had based funding on the

sum of ADM counts from the 40th day and the 100th day of instruction. The new payment system, however, bases funding for these schools only on the 100th day, with the stated goal of having a more accurate count.⁸

Funding Protections

Temporary Enrollment Stabilization Grant

In 2020, Arizona's governor announced the Enrollment Stabilization Grant Program to hold school districts harmless for enrollment declines by guaranteeing funding for up to 98% of the school's previous enrollment. The plan guaranteed either up to 98% of the 2019-20 school year enrollment or the 40th-day student count of the current year, with online learners counted the same as in-person learners.

The grant also includes a provision for charter schools, guaranteeing the greater of their 40th-day unweighted ADM or 98% of their 2019-20 unweighted ADM. The eligibility requirements to receive the stabilization grant included accountability measures related to attendance data, financial compliance, and monitoring student achievement. Schools were also required to provide the same number of in-person days of instruction as they had provided in the previous school year. This required schools with hybrid models to provide a free on-site learning option for students who need the same days and hours as they were offered in the previous school year.⁹

Although the hold harmless provision guaranteed funding for at least 98% of the previous year's enrollment, enrollment decreased significantly more during that year than could be covered by the \$370 million allocated for the grants. As a result, the program was capped at \$370M and the allocations to schools were proportionally deducted statewide, leading schools to receive less funding than the grant originally guaranteed.¹⁰

Arkansas

Arkansas calculates per-pupil funding based on the prior year's third quarter Average Daily Membership (ADM) counts. The state's Declining Enrollment Funding offers grants for ADM increases between the base year and the year preceding it.

Funding Formula

Arkansas distributes foundation funding to schools on a per-student basis, using ADM counts from the prior year. Arkansas uses ADM from the first three quarters of the school year (3rd quarter ADM) for funding purposes.¹¹

Funding Protections

Declining Enrollment Funding

Arkansas' declining enrollment provision gives grants to schools with enrollment decline. Because the funding formula is based on prior year ADM counts, the provision provides for drops in ADM in the preceding school year compared to the year before that one. Enrollment decline is determined by the difference between the prior year's ADM and the average ADM from the two prior fiscal years. This

number is then multiplied by the current fiscal year's per-student foundation funding base amount to determine the declining enrollment funding.¹²

California

California bases school funding on Average Daily Attendance (ADA) counts from the current school year. California's funding formula has historically included a declining enrollment provision that allocates funding based on the higher of the current or prior year's ADA. During the COVID-19 pandemic, California enacted several provisions to protect against decreased funding. In the 2019-20 school year, the count period for ADA was shortened to the period between July 2019 and February 2020 to mitigate the effects from enrollment losses after school closures. In the 2020-21 school year, attendance data was based on the prior year's ADA. Although the temporary hold harmless provision was dropped in the 2021-22 school year, the funding formula was adapted in the 2022-23 school year. It used not only the current and prior year ADA, but also the average of the prior three years' ADA if it was the highest value.

Funding Formula

California uses ADA counts to determine funding for the Local Control Funding Formula (LCFF) as well as other programs. California counts ADA three times per year. The first count (P-1) measures attendance from the beginning of the school year to December. The second count (P-2) measures attendance from the beginning of the school year to April 15, and the third count, known as the annual count, measures attendance for the entire school year. Most funding is based on the P-2 data, though some funding is finalized through the annual counts. The LCFF funding is based on the higher of the current year or prior year ADA counts.¹³

Funding Protections

Declining Enrollment & Temporary Hold Harmless Provisions

Because California determines Local Control Funding Formula (LCFF) allotments by taking the higher of the current year or prior year ADA counts, the formula already mitigates losses due to declining enrollment by one year.

In 2020, the governor's Executive Order N-26-20 stated that schools would continue to receive state funding throughout COVID-19 school closures.¹⁴ The provisions to support this order, outlined in SB 117, determined that funding for the 2019-20 school year would be based on P-2 and annual counts from July 2019 to February 2020. This method excluded attendance data taken during school closures. The bill also codified pandemic-related school closures as a qualifying event that would prevent funding decreases that would otherwise be enacted as an instructional time penalty.¹⁵

For Local Control Funding Formula (LCFF) allotments for the 2020-21 school year, SB 820 outlined a hold harmless measure for school districts and for most charter schools, using the previous year's enrollment counts. The 2020-21 funding was based on 2019-20 ADA P-2 and annual counts, while accounting for enrollment growth during this period under certain conditions.¹⁶

In the 2021-22 school year, California halted the hold harmless provision and returned to the previous funding policy, meaning that school districts would receive funding based on the higher of the 2020-21 or 2021-22 school year ADA. Charter school funding would be based only on current year ADA.¹⁷

In the 2022-23 school year, the LCFF calculations for attendance were modified to consider the average ADA of three prior years. Under this modification, LCFF allocations would be determined by the higher of the ADA from the current year, the prior year's ADA, or the average ADA of the three prior years. For the 2022-23 school year, attendance numbers were based on the average of the ADA data from the 2019-20, 2020-21, and 2021-22 school years. Districts could also use 2021-22 attendance data if it was higher than the three-year average and if they complied with certain requirements during the 2021-22 budget year.¹⁸

Colorado

Colorado's funding formula uses pupil enrollment counts to determine per-pupil funding. The formula includes provisions for declining enrollment that use the average enrollment counts for up to five years. The per-pupil funding formula also includes a size factor provision that allocates additional funding for small schools. Colorado also allocated additional funding in the 2020-21 school year for public districts and charter schools to compensate for program funding decreases due to falling tax revenue and enrollment.

Funding Formula

Colorado uses pupil enrollment count as the basis for per-pupil funding. The pupil enrollment count day is October 1, and the count is expressed in Full Time Equivalent (FTE) pupils. Some adjustments are made to the count to reflect the funded pupil count. Before the enrollment count day, funding is allocated by estimated pupil counts. In January, funding is allocated by actual enrollment counts.¹⁹

Funding Protections

Colorado's funding formula includes declining enrollment provisions that base funding on the current year's pupil count or a two-year, three-year, four-year, or five-year average of pupil counts, whichever is greatest. The funding formula includes a size factor that allocates additional funding to smaller school districts. The state also allocated additional funding in the 2020-21 school year to limit decreases in program funding to 2%. Charter schools also received additional per-pupil funding.

Declining Enrollment Provision

Colorado has a provision for districts with declining enrollment. Under this provision, the funded pupil count is based on either the current year enrollment count or the greater of the two-year, three-year, four-year, or five-year average enrollment counts.²⁰ Prior to 2008, the funded pupil count could be based on the average enrollment count of prior years, with schools being able to use up to four years in the average.

Size Factor for Small Districts

The formula for calculating preliminary per-pupil funding also adjusts the statewide funding base by a size factor. The size factor is intended to provide additional funding for smaller districts that are less able to take advantage of economies of scale. The size factor benefits small districts with fewer than 5,000 students by assigning them a larger size factor based on their enrollment, which then increases their per-pupil funding.

Temporary Additional Funding

Colorado appropriated additional funding to school districts for the 2020-21 school year to account for decreases in program funding that resulted from decreases in tax revenue, funded pupil counts, and at-risk pupil counts relative to budgeted projections. The measure also included additional funding for districts that experienced overall funding reductions that exceeded 2%. Charter schools were also eligible for this additional funding.²¹ SB21-053, enacted in March 2021 and repealed in July 2022, contained provisions to maintain the original funding appropriations by providing additional funding for districts that experienced decreased program funding.

Connecticut

Connecticut's Education Cost Sharing (ECS) formula is primarily based on enrollment, which is measured in Resident Student Counts that are calculated in the current year. The state also uses Average Daily Membership (ADM) to calculate some funding components. Connecticut has historically included hold harmless measures, stop-loss, and minimum aid ratio provisions that limit funding decreases, which are generally caused by enrollment decline. Some of these provisions will be phased out beginning in FY 2024, except for the lowest-performing (alliance) districts. In FY 2022 and 2023, a temporary pause in the phase-out held all districts harmless to their 2021 funding levels.

Funding Formula

Connecticut determines funding through the Education Cost Sharing (ECS) formula. The formula is based on a foundation amount per student and weights for certain student populations.²² The formula determines enrollment for education aid using Resident Student counts from October 1 in the current year.²³ "Resident students" refers to the number of students enrolled in the district by the count date, along with adjustments for school days and participation in certain student programs.²⁴ Districts also use October 1 ADM counts for certain funding components, including education grant programs, although resident counts are the primary metric for ECS formula funding.²⁵

Funding Protections

Connecticut has a history of including hold harmless provisions and other funding cap and stop-loss measures in its funding formula to minimize funding decreases that stem mostly from declining enrollment. Connecticut has funding protections for certain low-performing (alliance) districts. In addition, temporary funding protections prevent decreases in aid for all other districts, holding them harmless from decreases in funding from FY 2021 through FY 2023. The formula also includes a minimum aid ratio that guarantees all districts at least 1% of the state's funding total, regardless of their wealth factor. It also guarantees alliance and priority districts (districts with large student populations and high concentrations of students on temporary family assistance) at least 10% of Education Cost Sharing (ECS) funding.

Previous Hold Harmless Provisions

When the Education Cost Sharing (ECS) formula first went into effect in 1989, it contained hold-harmless provisions that prevented districts from losing funding from the previous year. In 1989, districts that received minimum aid (the wealthiest districts) were guaranteed hold harmless grants for a 0.5% annual aid increase, while all other districts were guaranteed a 4.5% aid increase. In later years, these hold

harmless provisions were adjusted and eventually replaced in 1995 by aid caps and stop-loss constraints. These measures limited the maximum increase or loss in aid from the previous year.²⁶ In the years that followed, the ECS formula underwent many changes to its requirements and constraints for aid increases and decreases. In addition, budget acts have overridden the ECS formula and frozen ECS funding for several years. Under these funding freezes, ECS funding was maintained at the base year amount and did not account for changes in enrollment.²⁷

The most recent revisions to the ECS formula were passed in 2017 and went into effect in FY 2019 with a 10-year phase-in period (this period was later extended).²⁸ Provisions in SB 1502 outline a new base grant amount for ECS grants that is based on prior year funding, and it authorized cuts made during the current fiscal year. Districts that receive less ECS funding than in the prior year are entitled to the prior year's amount, with a reduction of a certain percentage. After 10 years, these districts would no longer be guaranteed additional funding to accommodate enrollment declines from the base year. Alliance districts, however, would be exempt from this phase-in and would continue to be held harmless to their FY 2017 base grants, with no funding reductions.²⁹ Alliance districts are those that perform lowest on the state's accountability index and include some districts that were previously designated as alliance districts before 2017. The state currently recognizes 33 alliance districts. These districts receive additional support measures and are not subject to reductions in aid when their enrollment falls.³⁰

Current Hold Harmless Provisions

Current revisions to the Education Cost Sharing (ECS) formula that were passed in 2022 contain a hold harmless component for the 2022 and 2023 fiscal years. Provisions in HB 5506 allow alliance districts to receive funding based on the greater of three fiscal years: their base grant amount from FY 2017, their current year grant, or their prior year grant. Districts that are "overfunded" and would normally experience a decrease in ECS funding in FY 2022 and FY 2023 will instead receive their FY 2021 ECS grant amounts through FY 2024.³¹ In 2021, there were 104 overfunded districts.³²

The ECS formula also includes a minimum aid ratio which guarantees a minimum portion of state aid to all districts, even if a district is not entitled to receive ECS grant funding.³³ The minimum aid ratio guarantees that alliance and priority districts will receive at least 10% of ECS funding, while all other districts are guaranteed at least 1% of ECS funding.³⁴ Priority districts receive grants under the priority school district grant program outlined in §10-266p, which aims to improve achievement and educational opportunities in districts with large populations and high concentrations of students in the temporary family assistance program.³⁵

Delaware

Delaware has a resource-based funding formula that allocates funding by "units" or "unit of pupils." A "unit of pupils" is used to determine the number of state-funded positions that a school district receives. It is based on enrollment counts, factoring in grade level and special education status, from the last school day of September. The state distributed one-time funding in 2020 for districts with declining enrollment.

Funding Formula

Delaware uses a primarily resource-based funding formula. For funding purposes, the formula considers enrollment in terms of "units" or "unit of pupils," and allocates different pupil unit weights for different grade levels and student populations. The unit count is based on total enrollment of pupils in the district, adjusted for grade level and special education students, on the last school day in September.³⁶

Funding Protections

One-Time Declining Enrollment Funding

In 2020, the Delaware Department of Education made a one-time distribution of \$9 million to district and charter schools to compensate for enrollment declines. Recipients must certify that they will not lay off their staff and will use the funds for student instruction, focusing on the most negatively impacted students.³⁷

Florida

Florida's funding formula uses Full Time Equivalent (FTE) enrollment counts for each district to determine its per-student funding. The formula also factors in cost-of-living differences across districts. Florida had a declining enrollment provision for districts that guaranteed 25% of the difference between prior year and current year unweighted FTE enrollments. In 2020, this declining enrollment provision was replaced by a hold harmless provision that allows lawmakers to make appropriations on an annual basis to mitigate funding declines. The hold harmless provision states that the legislature may allocate funding for 25% of the difference between the prior year's funding and the state average, or 25% of the difference between the district's current and prior year's cost differential.

Funding Formula

The Florida Education Finance Program (FEFP) funds school districts based on their FTE enrollment counts. The formula determines base funding for each district by multiplying its weighted FTE student count by the base student allocation (BSA) and then by its district cost differential (DCD). The DCD uses the average of the district's Florida Price Level Index for the previous three years.³⁸

Funding Protections

Florida had a declining enrollment provision that mitigated decreases in funding that stemmed from declining enrollment. The provision was in effect from 1997 to 2002 and again from 2010 to 2020. The provision was removed from the state statutes in 2021 and replaced with a hold harmless provision in the 2020-21, 2021-22, and 2022-23 school years. The current hold harmless provision gives the legislature the option to allocate hold harmless funding for districts whose prior year per-pupil funding was less than the statewide average. It also applies to districts whose current year district cost differential (DCD) was less than its DCD in the previous year.

Declining Enrollment Provision

Florida had a declining enrollment provision that funded a percentage of a district's funding reduction due to decreases in enrollment from the previous year. While this provision was part of the funding formula since at least 1997, it does not appear in state statutes between the years 2002 and 2010.³⁹ The provision was suspended during the 2020-21 and 2021-22 school years and replaced with a hold harmless provision (see below). It was removed from the 2021 and 2022 Florida statutes.⁴⁰

Under the old provision, school districts that had a year-over-year decline in enrollment could receive a supplement that recovers a proportion of the funding reduction. The original 1997 statute funded 50% of

the reduction while later provisions empowered the legislature to determine the percentage recovered. The legislature typically covered 25% of the enrollment decline from the prior year.⁴¹ The most recent provisions for this declining enrollment protection were outlined in the 2020 Florida statutes in §1011.62(8).⁴²

Hold Harmless Provision

In 2020, HB 5003 substituted the declining enrollment provision with a hold harmless provision. It states that the legislature may allocate additional hold harmless funding to school districts if their enrollment in the prior year is less than the statewide average enrollment or if their current year DCD is less than the prior year's DCD. The legislature can determine the allocation amount and the percentage of the difference covered by the hold harmless measure in the annual General Appropriations Act. The hold harmless provision was in effect for the 2020-21, 2021-22, and 2022-23 school years and appeared in the Florida statutes in §1011.62(15) under the Funding Compression and Hold Harmless Allocation provision.⁴³ Under this provision during the 2021-22 school year, the legislature funded 25% of the difference between prior year funds and the state average. More than \$50 million was appropriated for this funding in 2021-22. A district's allocation for these funds may not exceed \$100 per FTE student.⁴⁴

Georgia

Georgia's funding formula uses Full Time Equivalent (FTE) and two count dates. These counts determine funding for programs by allocating program-specific base amounts for each enrolled student.

Funding Formula

Georgia's Quality Basic Education (QBE) funding formula uses a combination of student-based program funding and resource-based funding. The formula uses student enrollment counts based on Full Time Equivalent (FTE) student enrollment. The initial count occurs between October 1 and November 17. The final one occurs between March 1 and May 1. The count is based on one-sixth segments of the school day in which students are enrolled in certain programs. The FTE counts for each program are then used to appropriate funds by using different base amounts for each program. Along with this student-based per-program funding, the formula also independently allocates funding for staff training and experience and health insurance.⁴⁵

Georgia does not have information regarding hold harmless or declining enrollment provisions.

Hawaii

Hawaii's statewide school district uses a weighted student formula that is adjusted based on student enrollment counts taken shortly after the beginning of the school year.

Funding Formula

Hawaii operates as a statewide school district that directly funds its schools through the Weighted Student Formula (WSF). The formula calculates WSF allocations based on the Official Enrollment Count taken at the beginning of the school year and adjusts funding for increased or decreased enrollment. Further adjustments are based on enrollment counts after the first quarter (September or October) and the beginning

of the third quarter. These mid-year funding adjustments apply to enrollment increases but not to enrollment decreases.⁴⁶

Hawaii does not have information regarding hold harmless or declining enrollment provisions.

Idaho

Idaho’s resource-based funding formula allocates support units for funding, using Average Daily Attendance (ADA) counts. Idaho’s funding formula includes a declining enrollment provision for districts that experience enrollment declines between the prior year and current year’s ADA. The formula also includes a hold harmless measure for districts that experience attendance declines and emergency school closures. Since 2020, the state has had a temporary rule that switches funding allocations from ADA to average Full Time Equivalent (FTE) enrollment. This temporary rule expired at the end of FY 2023.

Funding Formula

Idaho’s Educational Support Program is a resource-based funding formula that uses ADA to determine “support units” (district staffing needs) for funding purposes. The formula uses two ADA count periods. The first count period is from the first day of the school year until the first Friday in November. The second count period is based on the “best” 28 weeks (i.e., 28 highest weekly ADA counts) of the school year.⁴⁷

Funding Protections

Idaho’s funding formula includes a declining enrollment provision that lets districts with a decline in ADA receive funding based on their previous year ADA counts, less 3%. The formula also includes a hold harmless provision for districts that incur school closures or attendance decreases due to emergencies. In response to these situations, the state board of education approved a temporary rule to switch funding allocations from ADA to FTE enrollment for three consecutive school years. This temporary rule expired at the end of fiscal year 2023.

Declining Enrollment Provision

The funding formula includes a provision that softens the impact of declining attendance. In districts where a decrease in ADA from the previous year to the current year exceeds 3%, funding is based on the prior year ADA, less 3%. Thus, the size of the ADA decrease used to determine the decrease in funding is capped at 3%. This declining enrollment provision does not apply to charter schools.⁴⁸

ADA Hold Harmless Measures for Emergencies

The funding formula includes a hold harmless measure for districts that incur school closures or reduced attendance due to emergencies related to health, safety, or the welfare of pupils. For school years when such emergencies occur, the state bases funding on ADA during the period of the school year when the school was not closed or when attendance was not impacted.⁴⁹

Temporary Rule Switch from ADA to FTE

In response to a significant decline in ADA during the COVID-19 pandemic, Idaho temporarily switched from ADA to FTE enrollment for funding purposes. In the 2020-21, 2021-22 and 2022-23 school years, the

Idaho State Board of Education approved a temporary rule that education funding would be allocated based on average weekly FTE enrollment.⁵⁰ The state reverted to using ADA in fall 2023.⁵¹

Illinois

Illinois uses a primarily resource-based funding formula. It allocates funds based on the difference between the cost of educating students and the ability of a district to pay for those costs. It mitigates declining enrollment by basing funding on the greater of the current year enrollment or a 3-year average. Illinois also used temporary hold harmless provisions between 2019 and 2024 to reduce funding declines that would have resulted from the COVID-19 pandemic and the state’s move to a new funding formula. The formula’s Base Funding Minimum is a hold harmless provision that guarantees all school districts at least the same level of funding as they had in the prior year. The state also has the Base Funding Guarantee, a funding protection measure that ensures districts with higher need will receive the same level of funding as in prior years.

Funding Formula

In 2017, Illinois implemented the Evidence-Based Funding (EBF) formula, which is primarily resource-based. It allocates state aid by determining the cost of educating students (Adequacy Target) and the district’s local resources.

First, a district’s Adequacy Target is calculated by using cost factors such as core investments and per-student investments. It incorporates additional program investments and then multiplies these cost factors by a regionalization factor (Comparable Wage Index). The formula uses Average Student Enrollment (ASE) to calculate the Adequacy Targets. Enrollment count dates for ASE fall on October 1 and March 3, with the final enrollment number being the average of these two count dates. The EBF formula uses the greater of the prior year enrollment or 3-year average for each district’s ASE to determine funding.⁵²

The EBF formula then divides the district’s local resources by this adequacy target to determine the “Final % of Adequacy.” This figure represents the district’s ability to fund their target costs for educating students, with a lower percentage of adequacy indicating a higher need for state aid to meet its adequacy target.

Next, the formula allocates tiered funding for districts by placing them in four tiers based on their ability to pay (Final % of Adequacy). A small percentage of funding is allocated through Tier Funding while most of the state’s contribution is funded by the Base Funding Minimum. The minimum guarantees each district its prior year Base Funding Minimum and Tier Funding amounts as a hold harmless measure.⁵³ The provisions for this formula appear in 105 ILCS §18-8.15.⁵⁴ This funding process is summarized by the formulas below:⁵⁵

$$\text{Adequacy Target} = (\text{Core Investments} + \text{Per Student Investments} + \text{Additional Investments}) \times \text{Regionalization Factor}$$

$$\text{Final \% of Adequacy} = \frac{\text{District Local Resources}}{\text{Adequacy Target}}$$

$$\text{Total State Contribution} = \text{Base Funding Minimum} + \text{Tier Funding}(\text{Based on Final \% of Adequacy})$$

Funding Protections

Illinois' funding system has several permanent and temporary funding protections. It mitigates declining enrollment by determining district need, based on the greater of the prior year's enrollment or a 3-year average. Temporary provisions effective between FY 2019 and FY 2024 protect against funding reductions resulting from the 2017-18 formula transition and the COVID-19 pandemic. The funding formula also includes a Base Funding Minimum hold harmless provision, a measure that guarantees districts at least the same level of funding as they received in the prior year. Additionally, the Base Funding Guarantee, established in 2021, ensures that districts with the highest funding need do not receive less funding than they did in the previous year, even if lawmakers reduce appropriations.

Declining Enrollment Provision

The EBF formula mitigates the effects of decreased funding by determining districts' education costs (Adequacy Target) by using either previous year's Average Student Enrollment (ASE) or the average ASE from the three preceding years, whichever is greater.

Temporary Enrollment Hold Harmless Provision

In 2017, HB 2170 implemented a temporary enrollment hold harmless provision as the state moved to the new EBF Formula.⁵⁶ The temporary provisions held districts harmless for enrollment declines during the 2019-20 and 2020-21 school years and then phased in the 3-year average ASE calculation in 2021-22.⁵⁷

In 2021, the temporary provisions of HB 2170 were amended to account for the impact of COVID-19 on ASE calculations for FYs 2022, 2023, and 2024.⁵⁸ For these years, the 2020-21 enrollment used in the 3-year average enrollment calculations will be the greater of the 2019-20 and the 2020-21 ASE.⁵⁹

Base Funding Minimum Guarantee (Permanent Hold Harmless Provision)

The EBF formula includes a Base Funding Minimum (BFM), which is a hold harmless measure that guarantees school districts at least the same funding as they had in the previous year. This Base Funding Minimum combines with the additional Tier Funding for the current year to make up the total state contribution.⁶⁰

Each year, the prior year Tier Funding is added to the BFM amount for the following year, essentially holding schools harmless for their prior year funding. Therefore, only new funding that comes on top of the prior year's amount is allocated through the tiered distribution system in the following year. The provisions for the Base Funding Minimum are outlined in 105 ILCS §18-8.15(e-g).⁶¹

The 2021 amendments to HB2170 also established a Base Funding Guarantee that held harmless Tier 1 and Tier 2 districts that experienced decreased funding from a reduction in appropriated funds. This guarantee ensured that these schools would receive the same funding through the EBF formula as they had received in the prior fiscal year.

Under the Tiered system, Tier 1 and Tier 2 districts have the lowest percentage of adequacy, meaning that they receive a higher proportion of state aid (additional state funding to the Base Funding Minimum).⁶² Under this provision, districts do not receive less aid than they did in the prior year. The Base Funding Minimum of the wealthier Tier 3 and Tier 4 would be reduced, but not by more than the Base Funding Minimum they received in 2021.⁶³

Indiana

Indiana uses both fall and spring Average Daily Membership (ADM) counts to calculate Basic Grant funding amounts. From 2021-22, the Indiana Department of Education (IDOE) adjusted funding based on discrepancies in estimated and actual ADM counts.

Funding Formula

Indiana's State Tuition Support formula is based on ADM counts taken twice per year. These counts include an ADM count in September and another in February. The fall count provides Basic Grant Funding for the first six months of the fiscal year (January to June), and the spring count provides that funding for the second six months of the year (July to December). The funding formula applies to both school districts (school corporations) and charter schools.⁶⁴ From 2021-22, Indiana used ADM estimates to determine Basic Grant Funding payments for the upcoming six months, and it used actual ADM counts to reconcile (adjust) funding for any over or underpayment.⁶⁵

Former School Funding Protection Policies

Before 2012, Indiana's funding formula included a restoration grant that gave school districts and charter schools a portion of the difference in funding between the current year and the prior year basic tuition support funding. The formula included caps for funding gains and losses from the prior year Basic Foundation grant before calculating additional grants.

Indiana also had a "deghoster" provision that gradually phased out funding losses for declining enrollment by providing partial funding for each departed student that was phased out over a four-year period. Districts could add 0.8 student to their enrollment numbers for each student lost in the prior year, and 0.6 student for each student lost in the year preceding the prior year.⁶⁶ In 2011, the provision was phased out over two years.

Indiana currently does not have hold harmless or declining enrollment provisions for school funding.

Iowa

Iowa's funding formula uses certified enrollment calculations. The budget enrollment is based on the base year, or prior year's enrollment. The state aid formula has historically used budget guarantee mechanisms to ensure funding adjustments for districts with declining or increasing enrollment. This 100% budget guarantee ensured that districts did not lose funding even with decreasing enrollment, while the current 101% budget adjustment postpones the effects of declining enrollment on the budget by one year. The on-time funding budget adjustment lets districts with increasing enrollment receive immediate budget adjustments.

Funding Formula

Iowa's regular program district's cost is calculated by multiplying the District's Cost Per Pupil (DCPP) by Weighted Enrollment.⁶⁷ Weighting accounts for special education, at-risk status, or other student factors. These weights are added to the basic enrollment, which is enrollment in the base year (or previous

school year).⁶⁸ Iowa uses Certified Enrollment for the school finance formula calculation, which is the enrollment count in the district taken on the first day of October.⁶⁹

Funding Protections

Iowa's state aid formula has guarantee mechanisms that negate or postpone the impact of declining enrollment or ensures additional funding for increased enrollment. Each guarantee requires the school district to adopt a resolution annually and gain legislative approval for the budget adjustment. Additionally, these budget adjustments are funded by local property taxes.

100% Budget Guarantee

Iowa has historically implemented a 100% Budget Guarantee, which ensures that districts could receive up to 100% of the base year's funding, including any budget adjustments added in the base year. This 100% guarantee has been in place in Iowa at least since the state enacted a new funding formula in 1989.⁷⁰ Through this budget guarantee, districts were able to maintain previous budgets over several years, despite declining enrollments.⁷¹

With the passage of SF 203 in 2001, Iowa initiated a 10-year phase-out of this guarantee. The phase-out reduced the guaranteed percentage by 10% annually from 2005 until it was eliminated in FY 2014.⁷²

101% Budget Adjustment

Although SF 203 initiated the phase-out of the 100% budget guarantee, it also initiated a new provision called the 101% budget adjustment. The 101% budget adjustment guarantees that school districts will receive 101% of the regular program costs in the base year, though previous budget adjustments are not included in the calculation.⁷³ This budget adjustment postpones the funding impacts of enrollment decreases by one year. This measure is still in effect and outlined in Iowa Code § 257.14.⁷⁴

On-Time Funding Budget Adjustment

For districts that experienced an enrollment increase from the budget year, Iowa also has an on-time funding budget adjustment provision that lets them receive additional funding through an immediate budget adjustment. This amount is equal to the difference between the actual enrollment for the budget year and the budget enrollment for the budget year, multiplied by the district cost per pupil.⁷⁵

Kansas

Kansas uses a student-based funding formula. It allocates foundation aid by multiplying a district's weighted Full Time Equivalent (FTE) enrollment by a per-pupil base aid amount. The state's declining enrollment provision funds districts experiencing enrollment decline. It once had a declining enrollment measure, which expired in 2018. Kansas now uses low and high enrollment weightings when determining weighted FTE enrollment.

Funding Formula

In 2017, Kansas implemented a new funding formula under the Kansas School Equity and Enhancement Act (KSEEA). This student-based formula primarily allocates funding using prior year FTE enrollment

from the September 20 count date. For funding purposes, enrollment includes prior year September 20 enrollment plus the current year's enrollment count for preschool-age at-risk students.⁷⁶ After adjusting a district's FTE enrollment with weights based on factors such as special education and at-risk student enrollment, this weighted FTE enrollment is multiplied by the base per-pupil aid to determine a district's foundation aid.⁷⁷

Funding Protections

Kansas currently has a declining enrollment provision that allows districts with an enrollment decline between the previous year and the year before that to receive funding based on enrollment for the year prior to last year. The formula also includes low and high enrollment weightings for districts with more or less than 1,622 students. The previous formula included a "declining enrollment weighting," which expired in 2018.

Declining Enrollment Provision

Under Kansas's declining enrollment provision, if the prior year enrollment has declined from the year preceding it (the second preceding year), the district's funding can be based on the enrollment of the second preceding year, with adjustments for preschool-age at-risk students from the current year.⁷⁸

Enrollment Weightings

The old funding formula factored in a declining enrollment weighting when it calculated weighted FTE enrollment. Although declining enrollment provisions existed before 2005, the declining enrollment weighting replaced these provisions in 2005.⁷⁹ This declining enrollment weighting was also included in the current KSEEA formula during its first year in effect (2017-18), but it expired in July 2018.⁸⁰ The declining enrollment weighting let school districts whose enrollment went down from the previous year levy a property tax for up to two years, with the state equalizing the tax.⁸¹

The new KSEEA formula maintains a Low Enrollment Weighting and High Enrollment Weighting. The low enrollment weighing is applied to students with less than 1,622 FTE enrollment, while the high enrollment weighting is applied to districts with enrollment higher than 1,622 students.⁸²

Kentucky

Kentucky's student-based formula allocates funding based on the prior year Average Daily Attendance (ADA). This student count may be adjusted in the first two months of the year for enrollment growth from prior year ADA, though there is no similar adjustment for enrollment decline. The formula includes a declining enrollment provision that mitigates significant declines in attendance. The state budget also includes a hold harmless measure that guarantees districts will receive at least as much per-pupil funding as they received in FY 1992.

Funding Formula

Kentucky adopted its Support Education Excellence in Kentucky (SEEK) funding formula 1990 and allocates base funding on a per-pupil basis. The formula multiplies the per-pupil base funding amount by the "prior year adjusted average daily attendance" or AADA. The ADA from the end of the prior year is adjusted based on enrollment during the first two months of the current school year. A growth adjustment

is added if the ADA in the current school year is higher than it was in the first two months of the previous school year. If this happens, a district may receive additional funding. On the other hand, districts do lose funding if their ADA in the first two months of the current year is less than their prior year ADA.⁸³

Funding Protections

The SEEK formula includes provisions that soften the impact of declines in ADA. The state budget also includes a hold harmless provision, which was included in the 2020-22 and 2022-24 biennium budgets, that guarantees districts will receive at least the same per-pupil state funding as they received in FY 1992.

Declining Enrollment/Attendance Provision

Kentucky's SEEK formula includes a funding adjustment for districts that have lost at least 10% of their prior year ADA. The ADA used to calculate their funding for the next school year increases by two-thirds of the attendance decrease. If the ADA remains the same or decreases in the succeeding school year, the ADA for purposes of calculating funding increases by one-third of the decrease for the first year of decline.

For districts that experience an attendance decrease of more than 2%, program funding will be increased by the difference in the percentage of attendance for the two years immediately prior to the current school year less 2%.⁸⁴

Hold Harmless Provision

Kentucky can invoke a hold harmless provision that, when included in the biennial budget, guarantees schools will not receive less per-pupil funding than they received in FY 1992.⁸⁵ This hold harmless guarantee was included in the state budget for both the 2020-22 biennium and the 2022-24 biennium. This measure holds districts harmless from a situation where insufficient appropriations for the formula would reduce funding allocations overall.⁸⁶

Louisiana

Louisiana's hybrid funding formula uses a single membership count to determine the education costs. Mid-year adjustments increase or decrease funding based on current year membership counts.

Funding Formula

Louisiana's Minimum Foundation Program (MFP) is a hybrid formula that uses both resource-based and student-based funding allocations. The formula uses prior-year February 1 Student Membership counts, which are then adjusted using weights to create the total weighted student membership count. This weighted membership is multiplied by the base cost per-pupil amount to determine the MFP education costs. Additionally, funding is adjusted mid-year for enrollment increases or decreases based on October 1 and February 1 membership counts.⁸⁷

Louisiana had a hold harmless provision after a formula transition in the 1990s that held harmless overfunded districts. It was phased out by 2016-17, with funds reallocated to the other districts.⁸⁸ While this hold harmless measure related to overfunded school districts, it was not tied to enrollment protections.

Maine

Maine’s hybrid formula uses student counts to allocate the funding components of per-pupil operating costs. Before 2017, the formula used the greater of the prior year count or a 3-year average. From 2018 to FY 2022, the formula used the prior 2-year average to determine funding. From FY 2023 onward, the formula will use the prior 3-year average for districts that experience an enrollment decline of 10% or more.

Funding Formula

Maine’s Essential Programs and Services (EPS) funding formula is a hybrid that incorporates both resource-based and student-based funding allocations. The formula relies on the October 1 student count date. Maine uses this count, plus additional weighted counts for student factors like special education and low-income students, to allocate the main operating costs of the formula.⁸⁹

Funding Protections

Declining Enrollment Provision

Before 2017, enrollment calculations for operating costs used two count dates (April 1 and October 1), and the formula-based funding on the greater of the prior year count or a 3-year average. In 2017, this law was amended to use only one count date (October 1), and funding was based on the average of the past two years’ enrollment.⁹⁰

In 2021, declining enrollment provisions were further amended by H.P. 478 to “stabilize student count” with an additional measure for districts that had an enrollment decline of more than 10%.⁹¹ Beginning in FY 2023, enrollment is calculated using the prior 2-year average enrollment. If districts have a decline in enrollment of 10% or more, then funding is based on the prior 3-year average, if that average is greater than the 2-year average.⁹²

Maryland

Maryland adopted its student-based funding formula in 2022 and allocates funds using the greater of the prior year’s Full Time Equivalent (FTE) enrollment or a 3-year moving average. The formula includes a Maintenance of Effort provision that requires districts to contribute at least as much to local appropriations as they did in the prior year. The formula mitigates declining enrollment by basing funding on either the prior year FTE or a 3-year average FTE, whichever is greater. It also excludes FY 2021 enrollment from state aid calculations for fiscal years 2022 to 2024. The state gave supplemental grants to districts with declining enrollment from 2012 to 2021, although the percentage of the decline funded by these grants and district eligibility varied widely. The FY 2022 budget gave one-time hold harmless education grants to mitigate declining enrollment, and the FY 2023 budget gave Compensatory Education one-time hold-harmless funding to mitigate declines in the number of enrolled students in the free or reduced-price meals (FRPM) program.

Funding Formula

Maryland’s student-based funding formula allocates foundation program funding on a per-pupil basis, using FTE enrollment counted on September 30.⁹³ The previous funding formula, established by the Bridge to

Excellence Act of 2002, allocated funding based on prior year FTE counts.⁹⁴ HB 1300, HB 1372, and HB1450 outline the provisions for the new Blueprint for Maryland's Future funding formula (Blueprint), which was phased in during fiscal years 2020 to 2022. The new law alters the enrollment calculations used for foundation program funding.⁹⁵ The Blueprint formula uses the greater of the prior year FTE or the 3-year moving average enrollment to determine state aid and the required local contribution amounts (Maintenance of Effort).⁹⁶

The Maintenance of Effort (MOE) determines the amount of local funds that each county must appropriate towards education, based on its ability to pay. MOE requires each county to provide the greater of its per-pupil local appropriation for the prior fiscal year or its local share as determined by the formula.⁹⁷

The MOE has the opposite effect of a hold harmless measure. Because local counties must fund education to at least at the same level as they did the year before, a reduction in enrollment will generate a reduction in state aid for the local school district.⁹⁸ Counties that cannot meet their MOE requirements can receive a waiver from the State Board of Education. If the county does not obtain a waiver, the state will redirect the county's local income tax to cover the local share. In the past, an MOE escalator policy increased the MOE for certain districts, based on per-pupil wealth rather than district need. The Blueprint formula repealed this escalator policy effective in FY 2023.⁹⁹

Funding Protections

The new funding formula's declining enrollment provision calculates state aid and MOE by using the greater of the prior year FTE or the 3-year average FTE. A temporary hold harmless measure excluded FY 2021 in the 3-year average calculations for fiscal years 2022 to 2024. The state gave supplemental grants to districts with declining enrollment from 2012 to 2021, although the percentage of the decline funded by these grants varied widely during these years, as did eligibility rules. The FY 2022 budget gave one-time hold harmless education grants to mitigate declining enrollment, and the FY 2023 budget gave one-time hold-harmless funds to mitigate declines in FRPM enrollment.

Declining Enrollment Provision

The Blueprint formula alters the calculations of enrollment for funding purposes, giving declining enrollment protection, starting in FY 2022. Rather than using prior year FTE, the current formula uses either prior year FTE or the prior 3-year average FTE enrollment, whichever is greater. This declining enrollment provision is used to calculate both foundation program funding (§5-201) and the MOE minimum local appropriations (§5-235).¹⁰⁰

Temporary Enrollment Hold Harmless Provision

In 2021, the Blueprint formula revision bill HB 1372 had a temporary hold harmless measure affecting fall 2020 enrollment for subsequent enrollment calculations for funding purposes. This measure excluded school year 2020-21 enrollment counts from the 3-year moving average enrollment. Thus, the 3-year average to determine funding for fiscal years 2022 through 2024 is based on the sum of the 4 prior school year FTE student counts, minus the 2020-21 FTE, divided by three (see §5-201(t)).¹⁰¹

Declining Enrollment Grants

From FY 2012 to FY 2021, the state gave grants to districts to help offset funding decreases they would face from shrinking enrollment. During this period, the percentage of decrease covered by the grants changed, as did eligibility rules. In FY 2012, grants limited decreases in direct education aid to 6.5%. Grants

in FY 2014 covered 25% of a district's decrease in direct education aid as long as the district's decline in aid was more than 1% of what it received in the prior year. From 2015 to 2017, these grants were only given to districts with less than 5,000 students. From 2017 to 2021, the grants were given to districts whose 3-year average FTE exceeded the prior year FTE.¹⁰²

Temporary Hold Harmless Grants

In FY 2022, the state budget included one-time hold harmless grants to offset the impact of declining enrollment. The governor's budget proposed \$213.7 million in hold harmless funding to "ensure every jurisdiction receives more direct aid than in FY 2021 regardless of fluctuations in enrollment."¹⁰³ These hold harmless grants replaced the declining enrollment grants that expired in 2021.¹⁰⁴

The general hold harmless provision was not renewed in the FY 2023 budget. The budget did, however, include a hold harmless measure to ensure that all schools received the same amount of Compensatory Education funding (funds for students at risk of not meeting state standards) in FY 2023. This provision was aimed at helping districts cope with declines in enrollment among free and reduced-price meal students, as these enrollments were high in 2021-22 because students received free meals as part of CARES Act funding.¹⁰⁵

Massachusetts

Massachusetts's hybrid funding formula uses prior year Full Time Equivalent (FTE) enrollment and per-pupil funding units to determine education costs for each district. The funding formula includes hold harmless provisions that guarantee each district aid from the prior year plus a minimum per-pupil increase. In 2019, the state adopted a hold harmless measure for districts, which gives them state aid they would have otherwise lost because the formula changed. This funding is based on budget rates for either the current year or FY 2019, whichever is greater.

Funding Formula

Massachusetts primarily allocates funding through its Chapter 70 Program funding formula. This system uses a combination of student-based and resource-based components to determine state aid. The formula first determines the cost for "adequate education" in each district, known as its foundation budget, by using enrollment and per-pupil costs for 11 funding categories. The difference between the district's need (foundation budget) and its resources (local contribution) yields the district's Chapter 70 state aid.¹⁰⁶

The calculation for the foundation budget uses "foundation enrollment," which is the same amount as the FTE enrollment counted on October 1 of the prior year. Foundation enrollment accounts for students for whom the district is financially responsible for, including students attending other public district, private, or charter schools and whose tuition is paid by their local school district. Foundation enrollment includes 15 enrollment categories, including 7 base categories and 6 incremental enrollment categories, with additional funding, such as English language learners and special education students.¹⁰⁷

Funding Protections

The base aid and minimum aid components of the foundation aid formula serve as hold harmless provisions that guarantee districts at least their foundation aid from the prior year, plus a minimum per-pupil increase. The minimum aid adjustment provision was adopted in 2019. It gives districts an additional layer of funding

if their funding under the foundation aid rates of 2019 is greater than the foundation aid determined by the current formula. Massachusetts also offers tuition transition aid for school districts to offset the costs of enrollment increases in charter schools. The aid reimburses districts for a percentage of the additional tuition costs.

Base Aid, Minimum Aid, & Minimum Aid Adjustment Hold Harmless Provisions

The formula for foundation aid contains funding protections that hold school districts harmless for enrollment changes. These protections guarantee that districts will receive at least as much Chapter 70 school aid as they received in the prior year (base aid) plus a minimum per-pupil increase (minimum aid).¹⁰⁸

In 2019, the Student Opportunity Act (SOA) reformed the education formula. This act introduced a minimum aid adjustment that gives hold harmless funding to districts that would have otherwise received less funding.¹⁰⁹ Districts receive this minimum aid adjustment funding if they would have received more aid under former foundation budget rates than under the SOA's formula. The SOA also gives minimum aid, which guarantees districts that would otherwise not receive an increase in aid from the prior year, a formula-based increase of at least \$30 per pupil.¹¹⁰

The Massachusetts Business Alliance for Education and the Greater Boston Chamber of Commerce used a report to critique the hold harmless measures in the Chapter 70 formula. It recommended phasing out the hold-harmless base aid and minimum aid components. According to its analysis of FY 2021 aid data, 64% of this “needs-blind” aid went to the wealthiest 20% of districts in the state.¹¹¹

Charter School Transition Tuition Aid

Massachusetts school districts pay tuition for charter school students who are residentially zoned within their boundaries. When there is a significant shift in enrollment to charter schools, transition tuition aid reimburses districts with additional aid to their Chapter 70 funding. When charter tuition increases from one year to the next, districts receive transition tuition aid payments equal to 100% of the charter tuition increase in the year the increase occurs, 60% in the second year, and 40% in the third year.¹¹²

Michigan

Michigan's student-based funding formula allocates per-pupil funding by using Full Time Equivalent (FTE) pupil membership counts. For funding purposes, the formula uses a ratio of 90% current year FTE and 10% prior year FTE. Michigan introduced temporary definitions for calculating “pandemic learning” FTE for the 2020-21 and 2021-22 school years. A temporary measure also introduced a “super blend” funding formula for the 2020-21 year, with a ratio of 75% FY 2019 membership and 25% FY 2020 membership.

Funding Formula

Michigan's Foundation Allowance distributes state aid through per-pupil allocations based on FTE, using membership counts that occur on the first Wednesday in October and the second Wednesday in February.¹¹³ The formula uses a percentage of the current year October FTE count and a percentage of the prior year February FTE count. In the 2022-23 school year, that means 90% for the current year October FTE count and 10% for the prior February FTE count.¹¹⁴

The percentages in the current-year-to-prior-year ratio used to calculate enrollment has changed throughout the years. The ratios were 80:20 from school years 2000-01 to 2003-04, 75:25 from 2005-06-2010-11, and 90:10 from 2011-12 to present.¹¹⁵

Funding Protections

Temporary Enrollment Provisions

Michigan implemented temporary membership definitions for “Pandemic Learning” during the 2020-21 and 2021-22 school years. The definition for “pupils engaged in pandemic learning” for both the fall 2020 and spring 2021 count is outlined in HB 5913’s amendment to MCA §388.1606(9).¹¹⁶

HB 5913 amended the membership definition in §388.1606(4) for the 2020-21 school year, providing that membership would be calculated based on a ratio of 75% for 2019-20 membership and 25% for the 2020-21 membership.¹¹⁷ The 2019-20 membership was itself based on a ratio of 90% for the October 2019 count and 10% for the February 2019 pupil count, while the 2020-21 membership was based on a ratio of 90% “pupils engaged in pandemic learning” (PL) in fall 2020 and 10% for February 2020 count. This leads to what legislators call a “super blend” of current and prior year membership counts for calculating enrollment.¹¹⁸

HB 4411 further amended this section for the 2021-22 fiscal year, returning enrollment calculations to the 90:10 ratio of 90% current year (fall 2021) enrollment and 10% prior year (spring 2021) enrollment. For spring 2021, enrollment was again based on the temporary “pupils engaged in pandemic learning” definition of membership.¹¹⁹

The 2022-23 budget removed these temporary membership definitions for pandemic learning and returned to the regular membership calculations for FY 2022-23 (90% October 2022 and 10% February 2022).¹²⁰

Minnesota

Minnesota’s student-based funding formula uses Average Daily Membership (ADM) counts from the current school year, weighted by grade level, to determine per-pupil funding. Minnesota has a declining enrollment provision that offers districts with decreases in enrollment a share of revenue based on the difference in enrollment between the current and prior year.¹²¹

Funding Formula

Minnesota’s school funding system, described in the General Education Revenue Statute §126C.10, uses weighted ADM counts of the current school year to determine funding allocations.¹²² The state determines ADM based on “the sum for all pupils of the number of days in the district’s school year that each pupil is enrolled, divided by the number of days the schools are in session.”¹²³ The formula calculates districts’ general education revenue by multiplying a base allowance by the weighted ADM plus additional factors. Weights vary based on grade level.¹²⁴

Minnesota began using Adjusted Pupil Units (i.e., weighted ADM) in 2015. Before 2015, it used Adjusted Marginal Cost Pupil Units (AMCPU), which included per-pupil enrollment numbers from the prior year through a “marginal” component that included the greater of the current year’s count, or 77% of current

year's count and 23% of the previous year's count, in addition to grade-level weights and the number of students served.¹²⁵

Funding Protections

Declining Enrollment Funding

Minnesota's "General Education Revenue" formula includes a provision for declining enrollment. Under this measure, districts experiencing declining enrollment receive additional funding based on the difference in enrollment between the previous year and the current year.¹²⁶ This funding equals the product of (1) 28% of the formula allowance for that year and (2) the difference in Adjusted Pupil Units between the preceding year and the current year.¹²⁷

The declining enrollment revenue provision includes prekindergarten enrollment except for fiscal year 2024.¹²⁸

Minnesota funds charter schools similarly to the way it funds school districts and considers them eligible for declining enrollment revenue.¹²⁹

Mississippi

Mississippi's hybrid funding formula primarily uses the current year Average Daily Attendance (ADA). The funding formula includes a hold harmless guarantee that ensures districts will receive no less than their 2002 funding. In the 2020-21 school year, the state introduced a temporary ADA hold harmless measure for school districts and charter schools that used the higher of the 2019-20 ADA and the 2020-21 ADA for funding purposes.

Funding Formula

Mississippi's Adequate Education Program (MAEP) formula is a hybrid model that incorporates funding based on both perceived resource needs and student enrollment and their characteristics. The formula uses the average ADA of the second and third month (October and November) in the current year to help determine district operating costs. MAEP calculates the percentage change in ADA for each of the three years immediately preceding the funding year. It also gives funding to districts with enrollment growth in each of those three years.¹³⁰ The MAEP Formula Amount is the sum of the ADA and high growth component, an at-risk component, a local contribution component, and a hold harmless component.¹³¹

Funding Protections

The Mississippi funding formula includes a hold harmless guarantee that ensures districts no less than their 2002 funding. In the 2020-21 school year, the state introduced a temporary ADA hold harmless provision for school districts and charter schools that used the higher of the 2019-20 and 2020-21 ADA for funding purposes.

Formula Hold Harmless Component

Because of significant changes made to the formula over the years, the formula includes a hold harmless component that guarantees districts no less than the amount of funds they received in 2002. Before that,

districts were guaranteed no less than their 2002 funding plus an additional amount. These additional increases were equal to 6% of districts' 2002 funding levels for 2015, 4% in 2016, and 2% in 2017.¹³² After 2018, districts are guaranteed their 2002 funding with no additional increase.¹³³

Temporary ADA Hold Harmless Provision

Mississippi's formula has a funding protection for school districts and charter schools that experience significant declines in ADA "as a result of epidemic, natural disaster, or any concerted activity discouraging school attendance." This measure provides affected districts with funding, based on the ADA of the year before the decline.¹³⁴

In 2021, SB 2149 enacted this provision by implementing an ADA hold harmless provision for the 2020-21 school year. Under this measure, the calculation of ADA for the 2020-21 would use the ADA from the 2019-20 school year, if it was greater than the current school year.¹³⁵ These provisions are outlined in MC §37-151-103(3-4).

Missouri

Missouri's student-based Foundation Formula allocates funding using a weighted Average Daily Attendance (ADA). This includes a provision that protects districts from declining enrollment by using the highest ADA from the past three years. It also has a provision for schools with less than 350 ADA. The formula includes a transition hold harmless provision ensuring districts do not receive less funding than they did before the formula was enacted in 2005. The formula also includes a provision to use the prior year's ADA in the case of an infectious disease that impacts attendance.

Funding Formula

Missouri's student-based Foundation Formula allocates funding by using ADA and weighted ADA (WADA). It bases funding on the ADA of the current school year, the previous year, or the one before that, whichever is greater. It then adds student weights to the ADA to create the WADA.¹³⁶ It calculates ADA by dividing the total number of hours students attend school by the total number of hours school was in session during the same period.¹³⁷ Membership, which factors into ADA, is calculated by taking the average of the number of students enrolled in public schools on the last Wednesday of September and January of the previous year and who attended school at least one day in the previous ten school days.¹³⁸

Funding Protections

Missouri's Funding Formula includes provisions that protect districts from declining enrollment by using the highest ADA from the past three years. It has a specific way to protect schools with less than 350 ADA. The formula also includes a transition hold harmless measure that ensures districts do not receive less funding under the formula than they did before the formula was enacted in 2005. The formula includes a provision to use the prior year's ADA if attendance is harmed by an infectious disease.

Declining Enrollment

Missouri includes a provision that protects districts with changing enrollment by basing funding on the ADA of the current school year, the previous year, or the one before that, whichever is greater.¹³⁹

Formula Transition Hold Harmless Provision

When the Missouri legislature enacted the state’s foundation formula in 2005, it included a hold harmless provision aimed at helping districts move to the new funding system. This system guarantees that districts will receive no less than the state funding that they received in the 2005-06 school year.¹⁴⁰ Districts with ADA of 350 or less will receive no less than the state funding they received in either the 2004-05 or 2005-06 school year, whichever is greater.¹⁴¹

Infectious Disease Provision

Missouri’s state law for education aid includes a provision aimed at mitigating effects that infectious diseases and epidemics may have on school attendance. It states that Missouri will base funding on the year before the infectious disease began.¹⁴² This statutory provision does not apply to charter schools.¹⁴³

Small Schools Grant

Missouri’s Foundation Formula also includes a provision for providing additional grant funding to schools with an ADA of 350 or less, based on ADA from the prior year.¹⁴⁴ While this provision does not apply to charter schools, “a similar approach will apply to the Classroom Trust Fund and Prop C payments to charters for 2021-2022 under the 5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting rule.”¹⁴⁵

Montana

Montana’s funding formula funds districts through student-based and program-based allocations. Districts may adopt different budgets, a minimum Base Amount for School Equity (BASE) aid amount or a maximum budget level, as determined by voters, which will be equalized by the state but may include additional tax levies. The formula calculates funding by using Average Number Belonging (ANB) enrollment counts. The formula includes a declining enrollment provision that bases funding on the higher of either the current year ANB or a 3-year average of the current year and the prior two years.

Funding Formula

Montana’s Base Amount for School Equity (BASE) is a hybrid funding formula that funds school districts by using both student-based and program-based allocations. The BASE formula uses ANB enrollment, which is based on membership counts on the first Monday in October and the first Monday in February of the current school year.¹⁴⁶

The BASE formula uses ANB to calculate a “basic entitlement” for districts, or the minimum funding each school district will receive from the state. This is determined by the legislature, and it uses ANB thresholds based on school level, size, and accreditation. The formula also uses ANB to calculate a per-student entitlement, with additional funds for specific student groups such as at-risk students and students with disabilities.¹⁴⁷

The direct state aid paid to school districts is 44.7% of the basic entitlement and the per-ANB entitlements. This direct state aid, together with other program-based funding components and permissive tax levies, determines the state funding used to support school districts in their BASE budgets. Districts can adopt a budget between their minimum BASE amount and a limit for the general fund, based on voter approval. That is, districts generally must obtain voter approval to adopt a budget that exceeds the BASE minimum.

The state equalizes district budgets up to the maximum budget limit, but district budgets over the BASE minimum must also include a voter-approved tax levy. The state does not contribute to the levy.¹⁴⁸

Funding Protections

Declining Enrollment Provision

Under the state funding formula, the BASE minimum funding and the maximum budget levels decreases when the current year enrollment (ANB) decreases from the prior year. The formula mitigates the effects of declining enrollment on funding by paying school districts based on ANB for the current year or a 3-year average, whichever is higher.¹⁴⁹

Nebraska

Nebraska’s funding formula allocates state equalization aid by subtracting a district’s “Resources” from its “Needs.” The calculation for district needs, which represents the funding entitlement of the district, partially uses prior year fall membership counts to determine “formula students.” “Formula students” is the unit for allocating enrollment-based funding under this formula. A formula-needs-stabilization provision holds districts harmless for declines in “Needs” calculations from the previous year, which occurs when enrollment declines. Districts, however, may still experience reduced funding due to changes in the “Resources” calculations.

Funding Formula

Under the Tax Equity and Educational Opportunities Support Act (TEEOSA), Nebraska allocates state equalization aid on a primarily per-pupil basis. Nebraska’s formula allocates state aid by first determining the “Needs” of each district and then subtracting its “Resources” (i.e., how much it can raise in local revenue).¹⁵⁰

Enrollment and other factors determine a district’s “Needs,” or entitlement. This basic funding is allocated based on “formula students,” which are determined using Average Daily Membership (ADM) enrollment counts from October 1 of the prior year plus an adjustment.¹⁵¹ District “Resources” calculations determine how much of a district’s “Needs” can be covered by local effort.

The difference between the needs and resources is the equalization aid given by the state. Through this formula, about one-third of districts in Nebraska qualify for state aid.¹⁵²

Funding Protections

Needs Stabilization Hold Harmless Provision

Nebraska’s needs-based calculations are guaranteed not to fall below the previous year’s level and are therefore held harmless in the face of enrollment declines. The formula includes a “Formula Needs Stabilization” that ensures a district’s entitlement for the current year will be no less than 100% of the need from the previous year and no more than 112% of the need from the previous year. This stabilization does not, however, protect districts from declines in funding due to changes in the district resource calculations from the previous year.¹⁵³

Nevada

In June 2019, Nevada overhauled its law on funding schools, phasing in the new student-based formula during the 2021-23 biennium. Under the Pupil-Centered Funding Plan, school districts and charter schools are funded based on their estimated average daily enrollment. Nevada has a declining enrollment provision to mitigate decreased funding for districts and charter schools with 5% or more enrollment decline. Their funding is based on their prior year's enrollment. As the state moves to the new funding formula, it has implemented a temporary hold harmless provision that guarantees school districts and charter schools a funding level similar to what they received in FY 2020. It includes additional adjustments for enrollment decline over two years or more.

Funding Formula

In 2021, Nevada replaced its old funding formula, the Nevada Plan, with the Pupil Centered Funding Plan, which is meant to be more equitable, transparent, and streamlined. It allocates resources to public schools through four primary components: state administration, school operations, per-pupil base funding, and weighted funding.¹⁵⁴ The formula allocates base per-pupil funding, based on adjusted estimated enrollment, to school districts and charter schools.¹⁵⁵ School districts report quarterly average daily enrollment, reporting data for the immediately preceding quarter on October 1, January 1, April 1, and July 1.¹⁵⁶

Funding Protections

The Nevada funding formula had a declining enrollment provision that mitigated declining enrollment by funding school districts and charter schools based on prior year enrollment. Districts that experienced enrollment declines exceeding 5% could receive funding based on enrollment from the prior two years. Under the current law, school districts and charter schools with enrollment decline of 5% or more can be funded based on the prior year enrollment. The state also has a temporary hold harmless provision. It guarantees school districts and charter schools a funding level that is “reasonably” similar to what they received in FY 2020 during their transition to the new funding formula, unless the decline continues for two or more years.

Declining Enrollment Provision

The old Nevada funding formula had declining enrollment and hold harmless measures to mitigate funding declines due to decreased enrollment for school districts and charter schools. The provisions allowed districts with a decrease in enrollment to use their enrollment counts from the preceding year. In cases where enrollment declined by more than 5%, funding was based on the highest enrollment from the preceding two years. In 2015, these provisions were changed so that only districts or charter schools with an enrollment decline of 5% or more receive funds based on the enrollment from the preceding year. Districts and charter schools are not eligible for this hold harmless funding if the enrollment decline is caused deliberately.¹⁵⁷

Temporary Formula Transition Hold Harmless Provision

School districts and charter schools are guaranteed a “reasonably similar level of funding” compared to what they received in FY 2020 while the new funding formula phased in during the 2021-23 biennium. This hold harmless provision considers charter schools collectively rather than on an individual basis.

Additionally, it includes an exception for districts that sustain enrollment decline over two years or more. These districts could receive funding instead based on a prior 3-year enrollment average.¹⁵⁸

New Hampshire

New Hampshire allocates funding on a per-pupil basis using average daily membership in residence. Its education funding laws include two hold harmless provisions: a formula transition hold harmless measure and a temporary hold harmless provision directed at the impact of the COVID-19 pandemic on enrollment.

Funding Formula

New Hampshire's student-based funding formula, enacted in 2012, allocates funding on a per-pupil basis using average daily membership in residence (ADMR). ADMR is calculated by dividing a district's expected attendance of legal resident pupils by the number of instructional days.¹⁵⁹ The state collects ADMR by November 15 of the year preceding the school year for which aid is determined.¹⁶⁰ The ADMR of students who move between districts mid-year is divided between the sending and receiving districts. New Hampshire uses the preceding school year's ADMR to allocate funding for the current fiscal year.¹⁶¹ While the ADMR does not include pupils attending a chartered public school, it does include pupils attending a charter conversion school approved by the resident district.¹⁶²

Funding Protections

New Hampshire's education funding laws include two hold harmless provisions: a formula transition hold harmless measure and a temporary hold harmless provision. The transition hold harmless policy offers a stabilization grant to districts whose formula funding is less than their funding from 2012, when the formula was enacted. The temporary hold harmless provision was aimed at mitigating the COVID-19 pandemic's impact on enrollment.

Formula Transition Hold Harmless Provision

When New Hampshire enacted its new funding formula in 2012, it offered a "stabilization grant" that covered the difference in funding between formula funding and funding for fiscal year 2012. The New Hampshire Department of Education notes that "[n]ot all municipalities received a stabilization grant in 2012."¹⁶³ While the state has not always funded the Stabilization Grant to 100% of 2012's funding level, it has done so each year since 2020.¹⁶⁴

Temporary Hold Harmless Provision for COVID-19

While New Hampshire's funding formula typically uses a single prior year's ADM, the state passed a provision for the FY 2022 funding formula to compare ADMs between 2019-20 and 2020-21. The state allocates funding to districts based on the greater ADM.¹⁶⁵

New Jersey

New Jersey bases per-pupil funding on resident enrollment counts and student weights. The School Funding Reform Act of 2008 (amended in 2018) includes a temporary 3-year hold harmless measure that

helps districts experiencing funding reductions move to the new funding formula. It also has a declining enrollment policy.

Funding Formula

New Jersey's student-based funding formula uses student enrollment, with weights for grade level and student factors.¹⁶⁶ The new formula, enacted under the School Funding Reform Act of 2008, was intended to account for changes in enrollment and other significant developments. Lawmakers also intended for it to provide relief to districts with significant enrollment increases.¹⁶⁷ To determine funding levels, New Jersey uses "resident enrollment," which measures the number of students enrolled on the last school day before October 16 of the current school year.¹⁶⁸

Funding Protections

New Jersey's school funding formula had a temporary formula transition hold harmless policy that lasted three years. It also gives supplemental aid to public schools with declining enrollment from the 2011-12 to 2017-18 school years.

Temporary Formula Transition Hold Harmless Provision

New Jersey included a temporary hold harmless provision in the School Funding Reform Act of 2008. Under it, state aid that school districts received in 2008-09 was at least 102% of the state aid they received in 2007-08. The level of state aid received in 2009-10 and 2010-11 was no less than the state aid they received in 2008-09.¹⁶⁹

Declining Enrollment

The School Funding Reform Act of 2008 includes an Adjustment Aid provision for school districts experiencing declining enrollment. In 2018, the New Jersey legislature repealed adjustment aid provisions.¹⁷⁰ For school years between 2011-12 and 2017-18, districts with weighted enrollment decreases between 2008-09 and the budget year of less than 5% were guaranteed that their level of state aid was not below what they received in 2008-09. If a district's weighted enrollment went down by more than 5%, its state aid was reduced by an amount equal to the district's 2008-09 per-pupil adjustment aid amount multiplied by the enrollment decline that exceeded 5%. That is, districts were "held harmless" up to 5% of the enrollment decline. State aid for these districts was reduced for the enrollment decline beyond the 5%.¹⁷¹

New Mexico

Per-pupil funding is primarily based on prior year Average Daily Membership (ADM) counts. The New Mexico legislature considered but did not enact temporary hold-harmless provisions for decreased funding due to declined enrollment for the 2021-22 school year.

Funding Formula

New Mexico's student-based funding formula uses prior year ADM to determine per-pupil funding. It provides additional funding for students with certain characteristics such as students in high-poverty areas and students with disabilities. There are three count dates for ADM (also called membership or MEM): the second Wednesday in October, the first school day of December, and the second Wednesday in February.¹⁷²

Funding Protections

New Mexico does not have hold harmless or declining enrollment provisions for school funding.

New York

New York's Adjusted Foundation Amount allocates funding for education on a per-pupil basis, based on the number of Selected Total Aidable Foundation Pupil Units (TAPFU). New York's funding formula accounts for decreasing enrollment by allowing districts to use the current year or the average of the current year and the base year for calculating the TAPFU. The state also has a funding protection provision (known as "save harmless") that mitigates funding decreases. It also allows districts to exclude attendance days, with permission from the state education commissioner, during an emergency such as an endemic or natural disaster.

Funding Formula

New York's Adjusted Foundation Amount allocates funding for education on a per-pupil basis, using the number of Selected Total Aidable Foundation Pupil Units (TAPFU). Districts can have their TAPFU calculation based on either the current year or on the average of the current year and the base year (i.e., the school year immediately preceding the current year).¹⁷³

New York calculates Average Daily Membership (ADM) by dividing the aggregate attendance of all students by the number of school days. It calculates the Enrollment Index for the base year by dividing the current year enrollment by the prior year's enrollment.¹⁷⁴

While districts must measure enrollment "prior to November first," New York collects enrollment data, along with other student and school data, on "BEDS (Basic Educational Data System) Day," which typically occurs on the first Wednesday in October.¹⁷⁵

Funding Protections

New York's funding formula includes a funding protection that mitigates funding declines caused by decreasing enrollment. The state also has a "save harmless" provision that softens funding decreases for districts. It also has a provision where districts may exclude attendance days from funding calculations, with permission from the education commissioner, during an emergency such as an endemic or natural disaster.

Decreasing Enrollment Provision

New York's funding formula includes a declining enrollment provision that bases funding on either the TAPFU as calculated for the current year or for the average of the current year and the base year (i.e., the school year immediately preceding the current year).¹⁷⁶

"Save Harmless" Provision

When New York enacted its funding formula in 2007 as part of the Education Budget Reform Act, it maintained existing "save harmless" provisions from 1976 that guarantee districts "the same or similar

dollar amount of aid as received in the previous year, even when the formula calculates an amount less than the previous year.”¹⁷⁷ While the New York legislature and State Department of Education do not provide detailed information on current “save harmless” provisions, the 2022-23 State Aid Handbook mentions these provisions, noting that “Payable Foundation Aid will include aid payable due to a save harmless provision and any funds not yet phased-in.”¹⁷⁸ Additionally, a report by the New York State Council of Superintendents found that during the 2021-22 school year, approximately 42% of districts received more aid through “save harmless” provisions than they would have received from the formula alone. It said that most districts receiving “save harmless” funds are high-needs rural districts, and that declining enrollment represents the main cause for receiving these funds.¹⁷⁹

Attendance Exclusion Provision

When it comes to calculating ADA, public school districts may, with the commissioner’s approval, exclude days on which school attendance was adversely affected because of an emergency such as an epidemic, natural disaster, or act of terrorism.¹⁸⁰

North Carolina

North Carolina has a combined resource-based and program-based formula that uses Average Daily Membership (ADM) to determine units for allotments. The formula includes a provision that mitigates enrollment decline by basing allotted ADM on current year projections or the prior year ADM, whichever is higher. In the first two months of the current school year, the allotments are decreased if ADM decreases by 2% or 100 students. In the 2020-21 and 2021-22 school years, the state implemented a hold harmless provision that funded districts based on their prior year enrollment.

Funding Formula

North Carolina’s funding formula uses a combination of resource-based and program-based allotments. The formula uses ADM to determine the units for funding allotments for the various components of the formula. Allotted ADM is based on the projected ADM of the current fiscal year or the highest ADM of the first two months of the previous fiscal year, whichever is greater.¹⁸¹

Funding Protections

North Carolina’s funding formula includes a declining enrollment provision that funds decreases in ADM from the previous year. In 2020, the state implemented a temporary hold harmless provision, which funded schools in the 2020-21 and 2021-22 school years based on prior year’s ADM.

Declining Enrollment Provision

The funding formula mitigates annual declines in enrollment by funding up to 2% of a decline in ADM. If the previous year’s ADM is higher than the projected ADM for the current year, funding is based on the greater ADM of the first two months of the prior year. In the first and second months of the school year, the formula makes allotment adjustments for ADM decreases. If the ADM in both the first and second month is lower than the allotted ADM by more than 2% or by more than 100 students, then allotments will be decreased. In other words, the formula will fund enrollment decreases between the prior year and the current by up to 2% or up to 100 students.¹⁸²

Temporary ADM Hold Harmless Provision

In the 2020-21 and 2021-22 school years, North Carolina approved a temporary hold harmless provision that based funding on the prior year ADM. Thus, districts could receive as much funding as they received during the prior year.¹⁸³

North Dakota

When North Dakota allocates funding, it uses Average Daily Membership (ADM) counts from the end of the school year and district size factors. In 2013, the state switched to a new funding formula. Districts that would have received less funding under this new formula may opt out and be “held harmless” to their 2012-13 baseline and then later to their 2017-18 baseline funding. After 2020-21, this hold harmless policy began phasing out by 15% each year.

Funding Formula

North Dakota implemented a new student-based funding formula in 2013. The formula multiplies weighted ADM by a school size factor to allocate funds at a per-student base rate.

Funding Protections

Formula Transition Hold Harmless Provision

Since the state enacted a new formula in 2013, it has had a hold harmless measure for districts with declining enrollment. This measure allows these districts to opt out of the new formula. Instead, they may receive hold harmless funding that guarantees they do not receive less total funding or funding per weighted student pupil than they received in the 2012-13 school year. By 2019, 94 of the state’s 171 school districts had not switched to the new formula, meaning these districts were funded at least to their 2012-13 school year levels. In 2020, the baseline funding for the hold harmless measure was set at the 2017-18 school year level. After 2020-21, a phase-out of the hold harmless provision began that reduces the baseline funding per weighted student unit amount by 15% each year.¹⁸⁴

Ohio

Ohio used to have a formula through which legislators set per-pupil amounts based on how much they chose to allocate (a “uniform per-pupil” approach). Reforms have moved the state to a “base cost” approach. The state also changed how it calculates Average Daily Membership (ADM). Ohio calculates base costs by using the ADM for the previous fiscal year or the average ADM of the previous three fiscal years, whichever is greater. Before the funding reform, Ohio included aid guarantees and gain caps that placed upper and lower limits on funding changes that were based on enrollment thresholds. The most recent formula changed these provisions. The 2022-23 formula also included per-pupil guarantees for all schools, including charter schools, as they start using the new funding formula.

Funding Formula

Ohio adopted a new funding formula in 2021. Its hybrid, input-based model incorporates both base cost and ADM (a “base cost” model). This model replaced the “uniform per-pupil formula” model, where legislators set per-pupil amounts based on how much they chose to allocate to the public school system. Base costs refer to costs set in law for certain inputs; the costs usually vary by school and district. Inputs include teachers, leadership and accountability, building leadership and operations, and athletic activities.¹⁸⁵

The base cost model incorporates enrolled ADM for per-pupil base cost calculations. Before FY 2022, Ohio used formula ADM to count district enrollment, which counted students within the district they *reside in*. The state shifted the enrollment calculation to enrolled ADM, which counts students in the district where they are *educated*.¹⁸⁶

Enrollment counts are recorded on the last day of October, March, and June. These counts determine a district’s Base Cost for the fiscal year. Base Cost is an aggregate funding element that was the largest part of foundation funding in FY 2022. The district’s “base cost enrolled ADM” is a major element in this calculation. The “base cost enrolled ADM” is the greater of the district’s enrolled ADM for the previous fiscal year and the average enrolled ADM for the previous three fiscal years.¹⁸⁷

Funding Protections and Limits

Ohio’s funding formula has long included guarantee and gain caps mechanisms. These measures place limits on increases or decreases in state aid to a district from year to year. In addition, Ohio’s most recent budget also includes guarantees for public schools, including charter schools, to help them adapt to the new formula. According to the Ohio Education Policy Institute, Ohio’s funding formula has included some form of “guarantee” mechanism since FY 1990.¹⁸⁸ The guarantee and gain caps were included in the same section of Ohio code at least since 2015, as the code defines formulas for “upper limits” and “lower limits” for capacity aid.¹⁸⁹

Declining Enrollment

Ohio’s funding formula calculates per-pupil base cost using enrolled ADM from either the greater of the previous fiscal year ADM or the ADM from the three previous fiscal years.

Temporary Transitional Aid Guarantees

Temporary Transitional Aid, also known as the “guarantee,” ensures that districts receive a certain percentage of the aid they received in the base year, depending on their enrollment. The calculation for the percentage of aid guaranteed to the district in the next year depends on the percentage change in enrollment. Before 2021, districts whose ADM decreased by less than 5% were guaranteed 100% of the base year aid. If a district’s ADM decreased by more than 10%, it was guaranteed 95% of the base year aid. Districts where ADM decreased between 5% and 10% were guaranteed a scaled percentage between 95% and 100% of the base aid.¹⁹⁰

Gain Caps

Gain caps in the state’s previous funding formula created an upper limit for increases in district funding from year to year. The amount of funding increase allowed by the cap depended on the percentage of enrollment increase from the base year. This provision placed different cap thresholds: one for ADM

increases less than 3%; another for increases between 3%-6%, and another for increases greater than 6%. Under this mechanism, districts with an ADM change of more than 6% were limited to a 6% growth in the base year funding.¹⁹¹ HB 110 eliminated the gain cap provision for the 2022-2023 funding formula.¹⁹²

Formula Transition Supplement

HB 100 included a formula transition supplement (§265.225) to be paid to all schools in FY 2022 and FY 2023 as they transition to the new funding formula. The new funding formula changed the way charter schools (known as “community schools” in Ohio) are funded. Under this new formula, charter schools are funded directly by state aid, rather than through the district in which they reside. Ohio offers a supplement to each community and STEM school that opened before FY 2023, which guarantees them per-pupil funding based on FY 2021 as they move to the new funding formula.¹⁹³

Oklahoma

Oklahoma allocates district funding on a per-pupil basis using a district’s weighted Average Daily Membership (ADM). Oklahoma had a hold harmless provision from 1981 until 1990. It guaranteed that districts would not receive less funding than they received in 1980 (the year before the state’s new formula took effect).

Funding Formula

Oklahoma’s State Aid funding formula program allocates Foundation Aid funding for school districts on a per-pupil basis using a weighted ADM. Weighted ADM is based on enrollment data from the first nine weeks of the school year, plus student weights.¹⁹⁴ In 2021, Oklahoma changed the calculation of the ADM to one that uses a district’s weighted ADM based on either the first nine weeks of the current school year or the preceding school year, whichever is greater. The old law used “the highest weighted average daily membership of the first nine (9) weeks of the current school year, the preceding school year or the second preceding school year of a school district.”¹⁹⁵

Funding Protections

Oklahoma has a hold harmless provision that allows districts to use an ADM from either the current or the preceding school year. The state also had a hold harmless measure from 1981, when the formula was enacted, until 1990, when it was repealed.

Declining Enrollment

Oklahoma’s funding formula includes a guarantee that allows districts to receive funding based on either the current year or the prior year’s ADM.¹⁹⁶

Hold Harmless Provision

When Oklahoma first enacted the state funding formula in 1981, the legislature included a hold harmless provision that guaranteed districts would not receive less funding than they received in 1980 (the year before the formula’s enactment). The legislature repealed this measure in 1990 and replaced it with additional student weights.¹⁹⁷

Oregon

Oregon’s student-based funding formula uses a weighted average daily membership (ADMw) from the fund distribution year. It allows districts to collect funding based on the greater of a district’s current or prior year ADMw. Oregon offers a declining enrollment provision and also instituted a temporary four-year grant fund to support districts that lost funding due to enrollment decreases caused by the 2020 wildfires. It also suspended a rule requiring districts to drop students who are absent ten days or more from enrollment for the 2019-2020 and 2020-2021 school years.

Funding Formula

Oregon uses a student-based funding formula that multiplies a base amount by the weighted average daily membership (ADMw) to determine a district’s funding.¹⁹⁸ The state calculates ADMw by dividing a school’s aggregate days of membership by the number of school days during the same period and then incorporating additional weights for student-based need factors.¹⁹⁹ The state uses the June student count in its ADMw calculation.²⁰⁰

Funding Protections

Oregon offers a declining enrollment provision as well as two temporary provisions to protect districts from enrollment changes. It also gives grants to districts whose funding was impacted by enrollment changes from the 2020 wildfires and a temporary suspension of the 10-day attendance reporting rule, an attendance rule that required districts to drop students who were absent for ten or more days from their enrollment counts.

Declining Enrollment

Oregon’s funding formula uses “extended ADMw” to calculate state school fund distributions for school districts. “Extended ADMw” is the greater of a district’s current year’s ADMw or the prior year’s ADMw.²⁰¹

Temporary Wildfire Enrollment Decline Funding

In early 2022, the Oregon legislature established the School Stabilization Subaccount for Wildfire-impacted School Districts to support districts affected by the 2020 wildfires.²⁰² Grants from the fund are intended to help cover funding decreases due to enrollment decreases caused by wildfire. The state determines the grant amount by comparing a district’s ADM to its ADM in the 2019-20 school year. The grants sunset on July 1, 2025. The grants require that the district experienced decreasing enrollment following the 2019-20 school year and experienced damage to district buildings or houses within the district due to wildfires.²⁰³

Temporary Suspension of 10-Day Attendance Drop Rule

The Oregon State Board of Education suspended a rule that required districts to drop students who are absent for ten or more days from enrollment and instead required districts to make efforts to engage these students. If a student was absent beyond 10 days and met certain criteria for continued enrollment due to the suspension of the 10-day drop rule, the student was included in attendance reporting to ODE. The suspension was active from the end of the 2019-20 school year through the 2021-22 school year.²⁰⁴

Pennsylvania

Pennsylvania’s student-based funding formula uses a three-year adjusted Average Daily Membership (ADM). It has a hold harmless provision that maintains districts’ funding levels from the 2014-15 school year before adding additional funding from the Fair Funding Formula. The state also has a temporary hold harmless provision in response to the COVID-19 pandemic.

Funding Formula

Pennsylvania primarily uses a student-based funding approach, known as the state’s “Fair Funding Formula,” to distribute Basic Education Fund (BEF) appropriations.²⁰⁵ The Fair Funding Formula does not provide the same base amount for each district. Instead, it calculates each district’s “fair share” of the total state funding. To estimate this share, the formula weights the student enrollment count for student factors and then adjusts it for district factors. In other words, it compares the district’s needs (the district’s “weighted and adjusted” number of students) with the statewide total “weighted and adjusted” number of students.²⁰⁶ Thus, “a school district’s share of the funding is its share of the statewide total weighted and adjusted number of students.”²⁰⁷

The “fair share” estimate for a district is based on a three-year adjusted ADM that is calculated by “dividing the aggregate days membership for all children on active rolls by the number of days the school district is in session.”²⁰⁸ It then adds weights for student factors such as students who live in poverty or are learning English as a second language. It also accounts for district factors such as median household income. Pennsylvania includes charter school students in districts’ ADM counts.²⁰⁹

Before 2014, the state lacked a single, consistent, and predictable formula for school funding. According to a brief by the PA House Appropriations Committee, “in the four years between 2011-12 and 2014-15, the state allocated new BEF dollars using four different formulas. Additionally, these makeshift formulas locked-in prior years’ distributions, creating one of the most inequitable education funding systems in the country.”²¹⁰ In 2014, the legislature established the Basic Education Funding Commission (BEFC), a bipartisan group of administration officials and General Assembly members. It tasked this committee with recommending an appropriate method for distributing the state’s basic education funding across districts.²¹¹ In 2015, the BEFC “unanimously recommended a new formula based upon the tenets of accountability, transparency, predictability, and equity.” The following year, the state legislature passed legislation that integrated the BEFC’s recommended formula into the Public School Code.²¹²

Funding Protections

Pennsylvania holds school districts harmless to their 2014-15 funding levels, in addition to distributing new funding based on the Fair Funding Formula. The state created a temporary hold harmless provision in response to the COVID-19 pandemic.

Hold Harmless Provision

The state distributes most BEF appropriations based on its hold harmless policy rather than the Fair Funding Formula. Under this policy, school districts receive the BEF amount they received in the 2014-15 school year, plus the “fair share” funding added to the BEF since 2014-15. For the 2019-20 school year, only 11.2% of the state’s \$6.3 billion basic education funding was distributed through the Fair Funding Formula.²¹³ Thus, Pennsylvania’s hold harmless policy has a substantial impact on how much districts

receive, as well as how funding is distributed. Districts receive most of their BEF funds through hold harmless provisions rather than the Fair Funding Formula.

Pennsylvania began holding districts harmless to declining funding in 1992, with districts receiving the same amount of prior year funding plus additional new funding. In its 2015 recommendations, the BEFC “recommended that no new money should be subject to a ‘hold-harmed’ provision. This was a huge step for Pennsylvania education funding policy as it went against the past 20 years of practice.”²¹⁴ The BEFC avoided fully eliminating the hold harmless provision as it thought this would create too much hardship for districts. In enacting the Fair Funding Formula in 2016, the state kept the hold harmless provision but froze it at 2014-15 funding levels, rather than applying annual adjustments. During its 2022-23 session, the BEFC will evaluate the implementation of the Fair Funding Formula and the hold harmless policy.²¹⁵

Temporary Hold Harmless Provision for COVID-19

The legislature, recognizing the indeterminate impact of the COVID-19 pandemic and economic instability on school funding, paused the Fair Funding Formula for the 2020-21 school year. Instead, it gave school districts the same amount of funding they received for the 2019-20 school year.²¹⁶

Rhode Island

Rhode Island’s per-pupil-based funding formula uses Resident Average Daily Membership (RADM) from the previous school year. Rhode Island’s funding formula includes a gradual phase-in that temporarily holds districts harmless for changes in funding following the enactment of the formula. The state also issued a temporary hold harmless provision for fiscal years 2022 and 2023 to offset the negative impact of declining enrollment on funding during the COVID-19 pandemic.

Funding Formula

Implemented in 2012, Rhode Island’s funding formula allocates funding on a per-pupil basis, using RADM. The state calculates a Full Time Equivalent (FTE) count for RADM by dividing the total number of days that students are enrolled in the district throughout the school year by the total number of school days in the school year. For funding purposes for the fiscal year, which begins July 1, Rhode Island collects enrollment data in March of the same calendar year.²¹⁷ The state calculates aid amounts through a formula that uses student enrollment, the cost of core instruction, the percentage of students in poverty, and the district’s state-share ratio (a measure of a community’s property values, residential income, and students who meet poverty status).²¹⁸

Funding Protections

Rhode Island’s funding formula includes a gradual phase-in that temporarily holds districts harmless for changes in funding following the enactment of the formula. The state also issued a temporary hold harmless provision for fiscal years 2022 and 2023 to offset the impact of declining enrollment during the COVID-19 pandemic on funding.

Temporary Formula Transition Hold Harmless Provision

Enacted in 2010, implemented in 2012, and fully phased-in in 2021, the funding formula included a gradual phase-in period aimed at creating a smooth transition for districts whose funding changed under the new

formula. Districts that received increases in state aid under the new formula were allowed a seven-year transition period that ended in 2018. Districts that received less aid under the new formula were allowed a ten-year transition period that ended in 2021.²¹⁹

Temporary Hold Harmless Provision for COVID-19

Recognizing the negative impact of decreased enrollment during the COVID-19 pandemic on formula funding, Rhode Island issued a hold harmless provision for fiscal years 2022 and 2023. Under this provision, enrollment used to calculate funding for FY 2022 was the March 2020 RADM or the 2021 RADM, whichever was greater. Funding for FY 2023 was based on the RADM of March 2020, 2021, or 2022, whichever is greater, and adjusted for growth in charter schools.²²⁰ The hold harmless provision was included in the governor’s 2023 budget for education.

South Carolina

South Carolina has a hybrid student-based and program-based formula and uses cumulative Average Daily Membership (ADM) as a basis for allocating funds through weighted pupil units.

Funding Formula

South Carolina uses a hybrid funding formula that allocates funds through a combination of student-based and program-based funding components.²²¹ The formula uses cumulative 135-day ADM to calculate weighted pupil units for funding, which are then multiplied by a base cost for each student.

South Carolina does not have information regarding declining enrollment or enrollment hold harmless provisions.

South Dakota

South Dakota’s resource-based funding formula uses enrollment counts to determine the number of units to fund for each district. The previous funding formula, which was replaced in 2016, had a declining enrollment provision that allowed districts to use either the current year enrollment count or the average of the previous two years. The present funding formula, on the other hand, does not include provisions for declining enrollment. In 2021, the state approved one-time funding to address changes found in the 2020 fall enrollment as well as three-year average enrollment trends.

Funding Formula

In 2016, South Dakota adopted a resource-based funding formula. This formula allocates funding based on a target student-to-teacher ratio for each district. The state calculates fall enrollment on the last Friday of September. This enrollment count determines a district’s target student-to-teacher ratio, using an enrollment sliding scale. For example, districts with less than 200 students use a 12:1 target ratio while districts with more than 600 students use a 15:1 target ratio. The formula also includes additional funding for “sparse” districts, or districts with less than 500 students, with an area greater than 400 square miles, and 0.5 or less students per square mile.²²²

Funding Protections

Former Declining Enrollment Provision

South Dakota's previous funding formula, which took effect in 1997 and was replaced in 2016, included a provision that allowed districts to use either the current fall enrollment count or an average of the previous two years' counts.²²³ The current formula, adopted in 2016 and effective as of 2017, does not include this protection or any other measure for funding declining enrollment.²²⁴

Temporary Enrollment Hold Harmless Provision

In 2021, South Dakota approved a one-time redistribution of \$11M in state aid to address enrollment decline. A portion of these funds were allocated on a per-student basis to all schools, based on their 2020 fall enrollment. Another portion of the funds addressed unexpected declines in districts that had lower enrollment in fall 2020 than the average of the three prior fiscal years.²²⁵

Tennessee

Tennessee's previous resource-based funding formula allocated some funding components using current year Average Daily Membership (ADM). A new student-based funding formula went into effect for the 2023-24 school year. This formula also uses ADM.

Tennessee implemented a temporary hold harmless measure to prevent reductions in funding during the 2021-22 school year. The new funding formula includes a hold harmless provision that limits any reduction in funding to 5%. It also includes provisions to limit funding reductions during the transition year and first three years of the new formula.

Funding Formula

From 1992 until 2023, Tennessee allocated school funding through the Basic Education Program (BEP) formula. This formula was resource-based and allocated funds in four categories: instructional salaries, instructional benefits, classroom, and non-classroom. For some of these components, the formula used ADM to calculate units for funding. The formula used average ADM from the prior three years to estimate the ADM for the current year and then regularly updated funding based on current year ADM, as reported monthly.²²⁶

Tennessee adopted a new education funding formula, known as the Tennessee Investment in Student Achievement (TISA) formula. This new formula is student-based and goes into effect for the 2023-24 school year.²²⁷ This formula allocates funds using weighted ADM calculations based on the prior year's ADM. ADM is a measure of enrollment averaged across nine periods, with approximately 20 instructional days in each period, across the school year.²²⁸

Funding Protections

In the 2021-22 school year, Tennessee implemented a temporary hold harmless measure to ensure school districts did not receive less funding in the current school year than they did in the previous year. The new funding formula includes a hold harmless provision that ensures school districts do not lose more than 5%

of their funding from year to year. The formula also includes provisions to limit reductions in funding during a four-year transition period to the new formula.

Temporary Hold Harmless Provision for COVID-19

Tennessee issued a temporary hold harmless measure under the former BEP formula in the 2021-22 school year to limit reductions in education funding compared to the previous year. Under this provision, school districts would not receive a decrease from the previous year's Basic Education Program funding (inclusive of both state and local portions).²²⁹

Hold Harmless Provisions in the New Formula

The new TISA formula has a hold harmless provision that ensures that funding for districts will not decrease by more than 5% from one year to the next.²³⁰

Transition Hold Harmless Provisions in the New Formula

The new formula also contains a hold harmless provision to limit funding decreases during the formula transition period. In the first year, the formula will fully fund 100% of the difference between the new formula and the former formula allocations for the 2022-23 school year. The state will then fund 75% of the difference in the second year, 50% of the difference in the third year, and 25% in the fourth year.²³¹

Texas

Texas primarily uses Average Daily Attendance (ADA) counts to determine funding distributions to districts. The state implemented temporary hold harmless measures in the 2020-21 and 2021-22 school years to mitigate decreased funding due to decreases in attendance. These measures applied to both school districts and open-enrollment charter schools.

Funding Formula

Texas allocates funding based on ADA counts over six six-week periods during the school year. ADA is calculated by dividing the sum of the attendance counts for each day in the minimum number of days of instruction by the number of days of instruction. Texas' funding formula bases funding on ADA and Weighted ADA (WADA).²³²

Funding Protections

Temporary ADA Hold Harmless Provision

Texas has implemented temporary ADA hold-harmless measures in the 2020-21 and 2021-22 school years to limit funding decreases due to lower daily attendance caused by the COVID-19 pandemic. Funding was generally based on enrollment projections made before the public health crisis. These provisions only apply to certain ADA count periods during the year but do not hold schools harmless for overall declines in enrollment.

For the 2020-21 school year, Texas initially held schools harmless for decreases in attendance during the first two six-week ADA reporting periods of the school year. Under this hold harmless provision, if the

district's ADA counts were less than the projections, the state would fund districts based on the projected counts.²³³ School districts were required to provide on-campus, in-person instruction throughout the entire reporting period if they wanted to receive an extension for this hold harmless funding..²³⁴ The state later extended this ADA hold harmless measure for the rest of the 2020-21 school year, provided that on-campus attendance participation rates remained at least 80%.²³⁵

For the 2021-22 school year, Texas altered the funding formula to accommodate low attendance rates. It did so by reducing the minimum operational minutes for school districts and open-enrollment charter schools. This one-time adjustment reduced the minimum minutes of operation for the first four six-week ADA reporting periods, but it did not hold districts harmless for declines in ADA to loss of enrollment.

Utah

Utah uses a “prior year plus growth” funding formula that relies on prior year Average Daily Membership (ADM) plus projected growth from the prior year fall ADM to the current fall ADM. The state has a hold harmless provision for declining enrollment to mitigate enrollment losses of at least 4%. The state also implemented a temporary Enrollment Growth Contingency Program to mitigate funding changes due to enrollment in fiscal years 2021, 2022, and 2023.

Funding Formula

Utah's Minimum School Program primarily allocates funding for education on a per-pupil basis, based on weighted pupil units (WPU).²³⁶ The program calculates WPUs on a “prior year plus growth” formula that uses the prior year's end-of-year ADM, plus an estimated percentage growth factor.²³⁷ The growth factor is the percentage of ADM increase from the first school day of October in the prior year to the first school day of October in the current year.²³⁸ Districts that have lost students may be eligible for a hold harmless provision.²³⁹

Funding Protections

Utah's hold harmless provision provides additional funds for some districts with enrollment declines. Utah also implemented an Enrollment Growth Contingency Program that stabilizes funding changes related to enrollment in FY 2021, 2022, and 2023. The program uses prior year ADM to calculate growth and pre-funds anticipated increases in enrollment. It also provides additional funding for weighted pupil units.

Declining Enrollment Hold Harmless Provision

The Minimum School Program includes a hold harmless provision that gives additional funds to districts whose ADM drops more than 4% below the average for the highest two of the preceding three years.²⁴⁰ Charter schools are not entitled to funding under this provision.²⁴¹

Enrollment Growth Contingency Program

Utah implemented a temporary Enrollment Growth Contingency Program to mitigate the impact of enrollment changes on funding during fiscal years 2021, 2022, and 2023. Under this program, districts with declining enrollment may receive funding based on the prior year ADM, which is used to calculate their

“prior year plus growth” factor. The program also pre-funds anticipated enrollment growth for schools that expect a rise in enrollment in 2022 and 2023.²⁴²

Vermont

Vermont’s funding formula relies on Average Daily Membership (ADM) counts to calculate long-term weighted membership and equalized pupil counts, currently the basis for school funding. Vermont has a hold harmless provision for declining enrollment and a small school support grant, but both are set to expire or be suspended by 2024. The state also offered a small school financial stability support grant program, which it repealed in 2019.

Funding Formula

Vermont uses ADM to calculate general state funding. Under the state’s formula, schools calculate ADM on or before December 1 of the current school year. ADM determines long-term membership, which refers to ADM for two consecutive years (the previous year and the current year). Each school uses this long-term membership to then calculate weighted long-term membership, with weights given for grade level and specific student populations. Long-term weighted membership is then used to calculate Equalized Pupil counts.²⁴³ Vermont calculates education costs per equalized pupil, which represents an “average” student in terms of costs.²⁴⁴

A new law was enacted in 2022 that changes the way that the state calculates student weightings and education funding, starting in FY 2024. Under this new act, references to equalized spending per pupil are changed to “per-pupil education spending.” The per-pupil education spending is the district’s education spending divided by the district’s weighted long-term membership.²⁴⁵

Funding Protections

Vermont has a hold harmless provision that is set to be suspended during FY 2025 to FY 2029. It also has a small school support grant for some schools with a class size average less than 20. This provision will expire in FY 2024. The state previously offered a small school financial stability support grant for small schools with enrollment decline, but the program expired in FY 2019.

Hold Harmless Provision

Vermont’s formula for calculating weighted membership contains a hold harmless provision. The state has had different hold harmless funding measures that changed over time, but generally they held schools harmless for enrollment declines of 3.5% or more on a year-to-year basis. Later versions held schools harmless for enrollment declines of more than 3.5% of the previous year’s number of equalized pupils.²⁴⁶ Before July 2016, a district’s number of “equalized pupils” used for funding purposes could be no less than 96.5% of its equalized pupils in the previous year.²⁴⁷

Act 46, which became effective in July 2016 (for FY 2017), changed the hold harmless policy from the districts equalized number of pupils in the previous year to the “actual number of equalized pupils in the district in the previous year, prior to making any adjustments.”²⁴⁸ This act also repealed the declining enrollment provision after July 2020.²⁴⁹ Act 73 in 2021 reinstated the hold harmless provision and is in effect until July 2024.²⁵⁰

The 2022 Act 127, which changed the weighting formula starting in FY 2024, also includes a provision that suspends the hold harmless provision during FY 2025 to FY 2029.²⁵¹

Small Schools Support Grant

Vermont gives extra funding each year to eligible small schools. The provisions that determine these grants are set to expire by FY2024. Although eligibility for them has changed over time, current law limits eligibility to schools with an average class size of 20 students or less. There are other eligibility criteria that relate to factors such as remoteness, academic excellence, and operational efficiency. Schools that received this grant in FY 2020 will continue to receive the grant annually until the measure's repeal.²⁵² The grant amount is the greater of:²⁵³

- 1) an amount determined by multiplying the two-year average enrollment in the district by \$500 and subtracting the product from \$50,000, with a maximum grant of \$2,500 per enrolled student; or
- 2) 87% of the base education amount for the current year, multiplied by the two-year average enrollment, multiplied by the Average Grade Size factor.

Small Schools Financial Stability Grant

Vermont once had a small schools financial stability grant that gave small schools funds for declining enrollment. The grant went to districts whose two-year average enrollment decreased by more than 10% in any one year. This provision was repealed in the 2018 Vermont Statutes, effective July 2019. The amount of the grant was determined by multiplying 87% of the base education amount for the current fiscal year by the school's enrollment.²⁵⁴

Changes to the formula for weighted membership will likely replace the small school support and stability grants. These changes include weighting categories for small school districts that have less than 100 students or between 100-250 students, and for students living in districts with a low population density.²⁵⁵

Virginia

Virginia uses Average Daily Membership (ADM) to calculate basic aid through its hybrid funding formula. Virginia enacted several temporary hold harmless provisions to protect education funding during the COVID-19 pandemic.

Funding Formula

Virginia's funding model incorporates both resource-based and student-based elements. Most state funding for public schools is distributed according to Virginia's Standards of Quality (SOQ) provisions. Most SOQ funding is distributed as Basic Aid, which includes funding for basic instructional positions, plus other support costs. To calculate Basic Aid funding, the state prevailing per-pupil cost of providing these services is multiplied by ADM.²⁵⁶ Virginia's funding formula uses September 30 and March 31 ADM counts, though state funds are generally appropriated according to the March 31 ADM.²⁵⁷

Temporary Funding Protections

Virginia implemented three temporary provisions in response to the COVID-19 pandemic. These measures offered various protections against decreased funding due to declining enrollment or other factors. One of the policies that offered protection against enrollment loss was adopted in May 2020 and removed in April 2021. Other policies include a “No Loss Funding” provision, which was in effect for the 2020-2022 biennium, and a hold harmless measure for re-benchmarking data, which is in effect for the 2022-2024 biennium.

Enrollment Loss

Virginia’s 2020 budget bill included a provision for funding protections against enrollment losses.²⁵⁸ The provision set aside funds for enrollment loss in FY 2021 and FY 2022. Schools with less than 10,000 students that experienced enrollment decreases of more than 2% from the previous year could receive enrollment loss payments. According to this provision, the percentage of enrollment loss covered by the payments was based on the Composite Index for local district’s ability to pay. For example, for school divisions with a Local Composite Index less than 0.2, the payment would cover 85% of the enrollment loss, but for school divisions with a Local Composite Index greater than or equal to 0.5, the payment would cover 30% of enrollment loss.²⁵⁹ The state passed a law in April 2021 that removed the enrollment loss provision from the budget.²⁶⁰

No Loss Funding

The state enacted the “No Loss Funding” provision that allocated money from the general fund to ensure that no district lost state funding in FY 2021 or FY 2022, relative to funding it received in FY 2020.²⁶¹ A subsequent bill further noted that “No Loss Funding” payments could account for declines in fall ADM, projected ADM, and Direct Aid program enrollment or participation as a result of the COVID-19 pandemic. It shifted the source of funding from the general fund to the COVID-19 Relief Fund while significantly increasing the allocated funds from \$3.6M to \$443M across the two fiscal years.²⁶² In June 2022, the state adopted a bill that reduced the funds appropriated for FY 2022, noting that these funds shall account for one-time events that could have artificially inflated projected data.²⁶³

Hold Harmless for Re-benchmarking Data Affected by COVID-19

The 2022 budget bill included a Hold Harmless provision that provides funding for unanticipated reductions in funding based on re-benchmarking data. Virginia’s DOE facilitates a re-benchmarking process every two years to recalculate the Direct Aid to Public Education Budget. It uses the most recent input data to identify any changes in costs for funding the state’s current Direct Aid programs.²⁶⁴ The re-benchmarking process includes a variety of data, such as fall membership and ADM projections, to identify the state cost for direct aid. Re-benchmarking for 2022 to 2024 omitted 2021 enrollment data from the projected growth rates, thus mitigating any calculated enrollment declines. Additionally, the calculation maintained the “No Loss Funding” payments in the 2022-2024 base.²⁶⁵

The hold harmless provision protects schools from unanticipated reductions in the base year re-benchmarking data that would result in lower funding. The provision specifically identifies data for special education, pupil transportation, and non-personal support costs that were affected by the school closures and remote learning during the COVID-19 pandemic. Additionally, the projected data supporting these additional payments will remain constant for the 2022-2024 biennium. Thus, the amounts appropriated for this funding will not change during this period.²⁶⁶

Washington

Washington's funding formula uses ten monthly enrollment counts to determine funding allocations. The state had a hold harmless provision for funding decreases between 2017 and 2020. It also introduced temporary hold harmless measures for declining enrollment during the COVID-19 pandemic, including enrollment stabilization funding for the 2020-21 and 2021-22 school years and local enrichment levy stabilization funding for the 2022 and 2023 calendar years. The enrollment stabilization funding was also available to charter schools.

Funding Formula

Washington's funding formula is primarily resource-based and centered on the cost of running district programs. The formula uses enrollment counts to determine funding allocations for many programs. It also uses enrichment funding for local effort assistance and local enrichment levies.²⁶⁷ Local enrichment levies fund things like teachers, support staff, supplies and materials, and services that the state partially funds.²⁶⁸

For funding purposes, the enrollment is the annual average number of Full Time Equivalent (FTE) students and part-time students enrolled on the first school day of each month.²⁶⁹ Washington generally has ten enrollment count dates, which are the fourth school day of September and the first school day of each of the nine following months of the school year.²⁷⁰ Funding payments from September to December are based on budgeted enrollment, while payments from January to the end of the school year are based on year-to-date average enrollment reports.²⁷¹

Funding Protections

Washington had a temporary hold harmless provision in place from 2017 to 2020 to mitigate reductions in funding during a formula transition. The state offered enrollment stabilization funding from 2020 to 2022 to hold schools harmless for enrollment declines. Charter schools could receive these funds, as well. Local enrichment levy stabilization provisions during the 2022 and 2023 calendar years also protected against funding loss due to declining enrollment.

Temporary Formula Transition Hold Harmless Provision

In 2017, Washington passed Engrossed House Bill 2242. This bill made significant changes to key components of the funding formula, such as salary allocation models for staff allocated to districts; categorical program funding models; and calculations and limitations on state property taxes, school district enrichment levies, and local effort assistance payments.²⁷² To help districts adjust to these changes, the state adopted and funded hold harmless provisions in its 2017-19 budget. Districts could receive additional funds if their expected state and local net revenue was reduced by the formula changes.²⁷³ That is, districts were held harmless during the 2018-19 and 2019-20 school years if their state and local funding was less than they would have received in 2017. These transitional funding protections expired in 2020.²⁷⁴

Enrollment Stabilization Funding

Washington gave enrollment stabilization funding to districts in the 2020-21 and 2021-22 school years. These measures held schools harmless for enrollment declines from 2019-20. If a district's enrollment in 2021-22 year was less than funded annual average enrollment in the 2019-20 school year, and using 2019-20 annual average enrollment values did not result in less funding to the district, then that district received an enrollment stabilization amount equal to 50% of the enrollment decline's impact.²⁷⁵ The state extended

the enrollment stabilization funding to the 2021-22 school year and allocated \$390 million for it. Charter schools could also receive enrollment stabilization funding.²⁷⁶

The state also revised its enrichment levy formulas to provide local enrichment levy stabilization for the 2022 and 2023 calendar years to address declining enrollment during the COVID-19 pandemic. Under this measure, the levy formula would use a district's 2019-20 enrollment if it was higher than the current year enrollment and if the school was open for in-person instruction from the start of the 2021-22 school year.²⁷⁷

West Virginia

West Virginia's resource allocation funding formula does not rely on per-pupil aid calculations. The funding formula incorporates "net enrollment" to allocate resources based on student population density. West Virginia does not have information regarding hold harmless or enrollment provisions.

Funding Formula

West Virginia calculates state aid through its resource-based Public School Support Program (PSSP) funding formula. This formula allocates resources through a seven-step process that largely does not directly tie funding to student counts. The formula relies on "net enrollment" as the count of students used for funding purposes, reported on a Full Time Equivalent (FTE) basis. It divides districts into four categories based on "net enrollment" per square mile: sparse, low, medium, and high enrollment districts. The formula uses different calculations, based on these student population densities, to allocate resources and it gives an upward adjustment to districts with less than 1,400 students.²⁷⁸

West Virginia does not have information regarding hold harmless or declining enrollment provisions.

Wisconsin

Wisconsin's funding formula is program-based and not based on per-pupil base amounts, but it does incorporate membership counts from the previous year and Full Time Equivalent (FTE) summer enrollment prior to the counted year. Special Adjustment aid delays the effects of declining enrollment by guaranteeing districts 85% of their general aid from the previous year.

Funding Formula

Wisconsin's Equalization Aid funding formula uses three tiers to calculate state aid. State aid calculations use property value per member, rather than a per-pupil amount. The formula uses membership counts in its calculations. Membership is equivalent to the sum of the average of student counts from the third Friday in September and the second Friday in January of the previous school year, as well as the FTE summer enrollment in the summer before the counted year. In 2020, summer enrollment was expanded to include pupils enrolled in online classes.²⁷⁹

Funding Protections

Special Adjustment Aid

Wisconsin offers a hold harmless provision for districts with declining state aid. Special Aid adjustment protects districts from year-to-year declines in general aid that may be caused by decreasing enrollment or changes in property value that affect the district's aid eligibility. The provision guarantees that districts will receive 85% of the general aid payment they received for the prior year.²⁸⁰

In the 2021-22 school year, 62 Wisconsin districts were eligible for special adjustment aid totaling over \$28 million.²⁸¹

Wyoming

Wyoming has a resource-based funding formula that incorporates Average Daily Membership (ADM) counts from either the previous year or three previous years to calculate block grant funding. Wyoming implemented a temporary hold harmless measure for instructional days lost during a three-week period during the COVID-19 pandemic to protect public schools from funding reductions in the following year.

Funding Formula

Wyoming uses a resource-based funding model that gives schools education resource block grants. These block grants incorporate base resource costs, determined by ADM. ADM calculations are based on the greater of a district's ADM for the previous school year or the average ADM of the three preceding school years. The funding formula uses an array of elements, some of which include ADM, to sort schools and districts into "prototypes" that determine block grant funding. These funds are determined by base resource costs for inputs such as personnel, supplies and materials, student activities, utilities, and maintenance and operations.²⁸²

Funding Protections

Hold Harmless for Instructional Days

In 2020, Wyoming implemented a temporary Hold Harmless from March 16 to April 3. This measure held schools harmless for instructional days lost within that three-week period as they dealt with school closures and adapted policies and alternative instructional plans at the start of the COVID-19 pandemic. This measure ensured that school funding would not be affected by the closures and that schools would be funded as if they were open.²⁸³ After April 6, 2020, schools were assessed on their adherence to their Adapted Learning Plans to determine if they would be held harmless for reductions in block grant funding due to school closures.²⁸⁴

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