

School Funding Formula

Comparison of H.B 59 As Introduced and Am. Sub. H.B. 59 As Passed by the House

Item	As Introduced	As Passed by the House
State Share Index	Based solely on valuation; Applied only to special education and English Language Learners	Based on valuation or a combination of valuation and income depending on a district's circumstances; Applied to all formula components except economically disadvantaged, gifted identification/unit allocations, and targeted assistance
ADM Counts	Current law (once annually in October)	Weekly count for 12 months and averaged
Core Opportunity	Equal yield formula of up to \$250K valuation per pupil	Per pupil formula amount times the state share index
Targeted Resources	One tier to 490th district; 6 mills in FY14, 7 mills in FY15	Two tiers with second based on the % of agricultural value; Tier one is 6 mills in both years
Special Education	6 categories using a set \$ amounts times (at 100%) the state share index	6 categories using weights (at 90%) multiplied by the core per pupil amount times the state share index
Exceptional Cost/Catastrophic Special Education	15% of a district's special education allocation withheld for a exceptional cost pool reimbursement fund.	\$40 million set aside for catastrophic cost reimbursement
English Language Learners	4 categories using a set \$ amounts times state share index	3 categories using a set \$ amount (these are same as Exec for FY14, increased by 1% for FY15) times the state share index
Economically Disadvantaged	\$500 per economically disadvantaged student; multiplied by Economically Disadvantaged Index	\$340 in FY14 and \$343 in FY15 per economically disadvantaged student. Squares the Economically Disadvantaged Index.
Early Childhood Access/K-3 Literacy	Eligibility based on poverty and availability of preschool programs; 2 X Kindergarten ADM X \$600 X early childhood access index	\$340 in FY14 and \$343 in FY15 for K-3 students in every district times the state share index
Gifted and Talented	\$50 per pupil (all students)	\$5 per pupil in FY14 and \$5.05 in FY15 (all students). Also funds for gifted coordinators and gifted intervention specialists based on formula ADM minus community school and STEM students
Career Technical Education	Allocated to lead district of Career Technical Planning District; outside of the main formula and guarantee	Allocated to JVSDs and traditional districts. Provided inside of the main formula and within the guarantee.
Career Tech Supplemental	5 categories using a set \$ amount	5 categories using weights multiplied by the per pupil formula amount times the state share index
Transportation Funding	Greater of per mile or per pupil cost with supplements for nontraditional riders, high school students, students who live between one and two miles, and efficiency targets; greater of state share index or 60%; outside of main formula and guarantee	Greater of per mile or per pupil cost and low wealth/low density supplement; greater of state share index or 60%; inside main formula and guarantee
Payment in Lieu of Transportation	\$5 million set aside within 200550, Foundation Funding	\$5 million in first year; Starting in FY15 deducted from districts and paid directly to parents; lesser of prior year statewide average or the prior year district average transportation cost
Guarantee	Guarantee to prior year amount (less transportation and CTE)	Guarantee to FY13 amount (including transportation and CTE)
Cap	25 percent over prior year or 10 percent of total resources; increase in core opportunity exempt from cap	6 percent over prior year