

A Summary of Research and Resources Related to State School Funding Formulas

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Overview of the Request

In 2009, Governor Ted Strickland proposed a series of reforms related to K-12 education in Ohio, one piece of which consisted of revising the funding system to incorporate evidence of resources that might positively affect student success. House Bill 1, which outlined these reforms, also established the Ohio School Funding Advisory Council, a 28-member group of stakeholders that would convene specifically for the purpose of reviewing the elements of the newly legislated evidenced-based model and providing recommendations to the State Board of Education and the Ohio General Assembly. This brief was created at the request of the Ohio School Funding Advisory Council.

This brief presents a synopsis of states and the adoption and/or consideration of each of the four costing out methodologies which the committee has considered – (1) the professional judgment approach, (2) the successful school district approach, (3) the evidence-based approach, and (4) the econometric or cost-function approach. It should be noted that though all but a few states have contracted with consulting and research firms to conduct costing-out studies, many states have yet to fully implement the recommendations that emerged from these studies.

Costing Out Methodologies – State Studies

Numerous statewide education cost analyses have been conducted to investigate the appropriate costs to create successful, high-achieving students and districts. State-level agencies have generally commissioned these studies to assess the costs within a state associated with delivering an adequate education to students. The impetus for many of these studies were legal challenges to school funding formulas that maintained states were not providing sufficient funds to provide schools and districts with the resources needed to meet state standards and expectations. States, in conjunction with researchers and consultants, usually define the parameters of an “adequate” education within the state context for the purposes of a costing-out study. There are four primary methods for assessing the costs of an adequate education, per the definition outlined by the state and/or research firm:

- The *professional judgment approach* (e.g., Guthrie, Calvo, & Smith, 2001) pulls from the experience of educators to highlight specific resources necessary for schools to meet performance standards. Based upon the resources noted by educators, costs can be calculated.
- The *successful school district approach* (e.g., Augenblick, Palaich and Associates, Inc., 2003) assumes that estimating the cost of adequacy can be based on examining the spending of school districts that are meeting student performance expectations. This particular approach yields a base cost figure for schools.
- The *evidence-based or state-of-the-art approach* (e.g., Odden, Picus, Archibald, Goetz, Mangan, & Aportela, 2007) utilizes research that identifies school-level components needed to provide a comprehensive and high-quality education to students. This approach identifies components through research that uses either randomized trials or types of controls or statistical procedures that separate the impact of the treatment and examines

best practices that are codified in a comprehensive school design or derived from impact studies at the local district or school level. The evidence-based analysis then calculates the costs of the components and uses these cost figures to determine an adequate spending base for each school.

- The *econometric* or *cost-function* (Reschovsky and Imazeki, 2000; Duncombe and Yinger, 1999) approach uses detailed data on district, school and student characteristics to identify the necessary spending levels for a district in order to reach certain performance measures in relation to the average district. These analyses are done on performance measures and cost indices.

In 2008, 37 states had undertaken such studies (National Access Network). Each of these studies provided recommendations to the requesting agency of changes that can and should be made to ensure students could receive an adequate education. In some cases, states acted upon these recommendations and adopted one or more of the costing out methodologies as a basis for their funding system. These states are categorized by each of the four approaches or as a hybrid model. However, in many states, no direct link can be made between the funding system and study recommendations. These states are categorized as “Other / Unknown,” meaning either that the state had not undertaken a costing out approach or that their funding system could not be linked to findings from such studies. Table 1 illustrates which states have adopted each model. The following sections describe in further detail examples of how, when and why particular states have adopted each approach. States were chosen based on the availability of information and how current the model was adopted.

Table 1. State Adoption of Costing Out Methodologies

Model	Implementing States
Professional Judgment Model	Colorado, Indiana, Kansas, Maine, Massachusetts, Missouri, Montana, Nebraska, Nevada, New York, North Dakota, Oregon, South Carolina, Tennessee, Washington
Successful School District Model	Illinois, Mississippi, New Hampshire, Rhode Island *
Evidence-based model	Arkansas, New Jersey, Ohio*, Wisconsin
Econometric Model	Alaska
Hybrids	Arizona, Kentucky, Maryland, New Mexico, South Dakota, Wyoming
Other/Unknown	Alabama, California, Connecticut, Delaware*, Florida, Georgia, Hawaii, Idaho, Iowa, Louisiana, Michigan, Minnesota, North Carolina, Oklahoma, Pennsylvania, Texas, Utah, Vermont, Virginia, Washington D.C., West Virginia

* Signifies states that are in the process of adopting changes to their funding systems based on the specified model.

Professional Judgment Approach

New York

The American Institutes of Research (AIR) and Management Analysis and Planning, Inc. (MAP) collaborated on an adequacy study for the state of New York. In preparing the [*New York Adequacy Study: Determining the Cost of Providing All Children in New York an Adequate Education*](#) (Chambers et al., 2004), researchers utilized the professional judgment approach in a multiphase analysis of the costs associated with implementing instructional programs that would enable all students in the state to meet the Regents Learning Standards. AIR and MAP created eight general education and two special education panels comprised of qualified educators to design instructional programs. These designs were supplemented by field research, feedback from a stakeholder panel, an analysis of highly successful schools, and an econometric analysis of statewide personnel costs and per-pupil expenditures (Chambers et al., 2004).

New York state also conducted a series of [successful school district studies](#) between the years of 2004-2006. The primary impetus for conducting these studies was the great disparity in district receipt of state aid that resulted from the previous funding system. In 2007, the New York State Assembly passed the 2007-2008 Enacted Budget, which took into consideration the recommendations from these reports to ensure that the foundation aid formula distributed funds to districts based on the cost of an adequate education. An overview of the New York State Education Department's funding system can be found [here](#).

Successful School District Approach

Illinois

The Illinois General Assembly established the Education Funding Advisory Board ([Public Act 90-548](#)) to review the funding system and make recommendations to the General Assembly regarding state aid for K-12 funding to school districts through the foundation level and supplemental general state aid level funding formulas. The state hired the consulting firm Augenblick and Meyers in 2001 to perform a costing-out methodology on which the funding system was based. The costing out methodology was based on assessing high-performing, low-spending districts on a variety of measures including assessment, finances and demographics (Education Funding Advisory Board, 2005). The study does not include capital funding, transportation, or special education (National Access Network, 2009). The Illinois Education Funding Advisory Board recommended the statewide system be based on this costing out methodology in order to address inequities in the funding system to districts.

Evidence-Based or State-of-the-Art Approach

Arkansas

In 2006, the Arkansas Joint Committee on Educational Adequacy revisited a 2003 costing out study using the evidence-based approach based on educational strategies that have been deemed

“effective in the literature. The legislature took action the following year based in part on the recommendations of this study and in part on the joint efforts of advocacy groups such as the Arkansans for Excellence in Education, Arkansas Communities Uniting for Results in Education, American Family Association of Arkansas, the Arkansas African American Administrators Associations, the Arkansas Public Policy Panel/Citizens First Congress, Save Our Schools, and the Arkansas Rural Education Association (National Access Network, 2009). In March 2007, the Arkansas legislature passed HB 1632 and HB 1633, which together increased pupil funding to \$5,876 over two years. This would lead to an overall increase for school spending of \$121.7 million over two years.

Wisconsin

In 2007, Wisconsin state and local policymakers commissioned an evidence-based approach adequacy study. Wisconsin is working toward a goal of doubling school performance, meaning that 95 percent of students will achieve at the proficiency level and a much higher percentage will achieve at advanced levels within five to 10 years. In order to achieve this goal, an analysis of instructional strategies and adequate resources was necessary. [*Moving From Good to Great in Wisconsin*](#) (Odden, Picus, Archibald, Goetz, Mangan, & Aportela, 2007) provides recommendations from the evidence-based approach, as well as examples of schools in Wisconsin that are excelling and an overview of current policy in Wisconsin. Also included is an ex-post equity analysis of local and state revenues for the Wisconsin public school funding system (Odden et al., 2007)

Econometric or Cost-Function Model

Alaska

In 1998, the American Institutes for Research (AIR), in conjunction with a Technical Working Group comprised of eight school business officers from across Alaska, created a Geographical Cost-of-Education Index (GCEI). The GCEI was intended to replace the five-year-old cost adjustment index created by McDowell Group and to create a more sophisticated approach to measuring cost differences across the state. AIR’s [*Alaska School District Cost Study*](#) (Chambers, Taylor, Robinson, Esra, & Schuldt, 2003) presents the findings of a cost analysis in four key spending areas: personnel services; energy services; supplies, material, and small capital items; and travel.

In 2005, the Alaska Legislative Budget and Audit Committee requested that the Institute of Social and Economic Research (ISER) at the University of Alaska Anchorage make adjustments to the 2003 AIR GCEI report. The [*Alaska School District Cost Study Update*](#) (Tuck, Berman, & Hill, 2005) specifically addressed concerns ISER had in reviewing AIR’s report regarding dataset updating, energy costs, travel and budget assumptions, and personnel compensation. In addition to reviewing these concerns, ISER reestimated the overall cost index for the state and made recommendations to the committee about further changes in the index calculation.

In order to create the cost study update, ISER obtained Alaska Department of Education and Early Development (DEED) audited budget reports for fiscal years 2000–03 for all the districts

in Alaska as well as 2000 U.S. Decennial Census data. ISER presented the committee with four recommendations for additional and more in-depth costs analyses: gather more data regarding teacher training and qualifications, acquire information about the value of benefits received by teachers, seek more systematic information regarding supply and demand for teachers and administrators, and collect information directly from teachers regarding their job decisions. These recommendations were adopted by the state legislature to address funding disparity issues in state aid to districts.

School Funding Hybrid Models

Kentucky

In early 2003, Lawrence O. Picus and Associates completed [a state-of-the-art, or evidence-based, adequacy study](#) for the Kentucky Department of Education as an adequacy evaluation of the Support Education Excellence in Kentucky (SEEK) financial program implemented by the [Kentucky Education Reform Act \(KERA\) of 1990](#). In 2001, Picus and Associates studied the SEEK formula and found that it was equitable (see [Assessing the Equity of Kentucky's SEEK Formula](#) (Picus, Odden, & Fermanich, 2001)). The goals of the adequacy study were to determine at the school level how much schools and districts were currently spending, to determine how much it would cost to implement the program changes into Kentucky schools, and to examine to what extent the state-of-the-art approach requires greater or fewer resources, as well as the size of those differences.

In May 2003, Picus and Associates completed a [second adequacy study](#) for the Kentucky Department of Education using a professional judgment approach analysis (Picus, Odden, & Fermanich, 2003). Picus and Associates created nine panels of Kentucky educators. Six were school-level panels, two at each school level, divided by Eastern and Western geographic divisions in Kentucky. The task of these panels was to create a comprehensive set of school resources for each school level. These models then were presented to two district-level panels for modification. The district panels also were asked to create their own models. A synthesis of the school and district models was created and presented to the state-level panel for further modification. Moderators from Picus and Associates were present at every panel, as were staff from the Kentucky Department of Education, to observe the proceedings (Picus, Odden, & Fermanich, 2003).

In 2004, Deborah Versteegen of the University of Virginia conducted an adequacy study using the professional judgment approach as an evaluation of the SEEK formula. In her report [Calculation of the Cost of an Adequate Education in Kentucky](#), Versteegen (2004) produced per-pupil costs for three prototype school districts based on size, grade ranges, and student populations. She also created three panels to identify the resource that could voice the specific needs of Kentucky schools (Versteegen, 2004).

Based on the results of the studies Kentucky decided to adopt the evidence based model of funding designed by Alan Odden and Lawrence Picus. The major impetus for reform was the

disparities of state funding aid to districts, perceived as insufficient to provide an adequate education.

Maryland

In 2000 Maryland's Thornton Commission hired a few experts to perform an adequacy costing-out study. Two studies were performed, one used the "professional judgment" method and the other used both the "successful school" and "professional judgment" methods (Hunter, 2002). In 2001, at the request of The *New Maryland Education Coalition* (MEC), Management Analysis and Planning, Inc. (MAP) conducted a [professional judgment approach analysis](#) to address the adequacy level of state school funding (Management Analysis and Planning, Inc., 2001). MAP created a panel of 22 Maryland educators, based on MEC nominations that included teachers, principals, superintendents, and other administrators from 11 of the state's 24 districts. MAP created three teams of seven to eight individuals, which included at least one principal from each school level, one superintendent, and one teacher, to create programs at the elementary, middle, and high school levels. The teams worked with MAP facilitators for 20 hours during a three-day period. The first round of models were developed using hypothetical district demographics based on statewide averages. The models then were redesigned to accommodate high-poverty schools, using the demographic information from the Baltimore City district. MAP then developed a simulation model, the Maryland Education Finance Simulation Model (MEFSim), which allowed policymakers the ability to change aspects (e.g., class size, preschool programs, full-day kindergarten, teacher salary) of the instructional programs designed to examine fiscal outcomes (Guthrie, Calvo, & Smith, 2001).

Recommendations were made by the experts and in 2002 the Commission chose to use the "successful schools" foundation amount recommended by the experts and used the weighting amount that was recommended under the "professional judgment" approach. Therefore, the Commission utilized a combination of both methods into their school funding formula, which was approved in early 2002 by the legislature (Hunter, 2002).

New Mexico

The Funding Formula Study Task Force in New Mexico contacted the American Institutes of Research (AIR) in 2008 to complete a [cost analysis report](#) to determine the costs associated with creating sufficient education for all students in the public school system. At the request of AIR, a working group was created to act as a liaison between the task force and AIR. The Project Advisory Panel (PAP) was comprised of legislators, superintendents, and others involved with education. The project also created a Stakeholder Panel consisting of panel members, representatives from state education agencies (SEAs), superintendents, community members, and parents. AIR utilized the professional judgment approach and created six professional judgment panels (PJPs) comprised of one superintendent, three principals, a special education director, an English language learner (ELL) specialist, one school business officer, and two teachers. The PJPs and PAPs worked congruently to create cost analyses reports and found similar results regarding the costs required to meet the needs of students in New Mexico (Chambers, Levin, DeLancey, & Manship, 2008).

Wyoming

Following the U.S. Supreme Court ruling of [Campbell County v State of Wyoming \(1995\)](#), the state of Wyoming created an ongoing process to determine the resources needed to fill “the educational basket” for all students across the state (Odden, et al., 2005, p. 1). In 1997 the Wyoming legislature developed a new school funding model, as required by the court ruling that was based on a professional judgment approach. In 2001 the court found parts of the model to be unconstitutional and therefore the legislature made some revisions to the model (Odden et al., 2005). Additionally, in order to ensure that schools have adequate funding to provide all the resources necessary to fill students’ “baskets,” the state requires that the funding system, the Wyoming Block Grant, be recalibrated at least every five years.

As a result, in 2005, the Wyoming legislature contacted Picus and Associates to conduct the second recalibration of the funding system. [An Evidence-Based Approach to Recalibrating Wyoming’s Block Grant School Funding Formula](#) (Odden et al., 2005) used the evidence-based approach along with professional judgment panels (PJPs) for the analysis that created a model that was school-based rather than district-based. The model works from the school level to the district level, generating resources for individual schools based on school enrollment and demographic characteristics of students. Picus and Associates worked closely with the state Legislature’s Select Committee on Recalibration, the Legislative Service Office, and the Wyoming Department of Education. Six meetings of the Select Committee were convened to present the preliminary model and refined to meet the needs of the state. An additional six PJP meetings were held, during which 200 educators from all 48 school districts in the state attended to give feedback. After these initial PJP meetings, Picus and Associates conducted a smaller PJP meeting during which 30 educators from across the state reviewed the model presented (Odden et al., 2005).

Recommendations for recalibration were reported for the 2007-07 year (National Access Network, 2008). Due to the recommendations made the state of Wyoming made adjustments based on the evidenced-based approach.

Additional Resources

Several resources may be useful to policymakers working on matters related to state school funding formulas:

General Resources

- The [American Education Finance Association](#) (AEFA) provides several relevant resources, including its annual [“State of the States and Provinces” report](#), which summarizes school funding policy activity across the United States and Canada.
- ECS provides several resources on funding formulas, including an [overview page](#), a summary of [types of funding formulas](#) and list of [state activity regarding funding formulas](#), and examples of [how states approach specific funding issues](#), such as those related to small and isolated school districts and ELLs or special education students.
- [The Education Trust](#) features a [list of publications related to school funding](#) on its website.
- *Education Week’s* Research Center features an [overview of school finance matters](#).
- The National Conference of State Legislatures (NCSL) highlights multiple resources on school finance listed at the [NCSL Education Finance Resource Page](#).
- The [Urban Institute](#) website includes a [School Finance](#) page with links to publications.

University-Based Resources

- The [Center on Reinventing Public Education](#) at the University of Washington features relevant resources on its website for the [School Finance Redesign Project](#).
- The [Consortium for Policy Research in Education](#), a collaboration of the University of Wisconsin–Madison, the University of Pennsylvania, Harvard University, the University of Michigan, and Stanford University, includes school finance resources and tools for policymakers on its [School Finance and Resource Allocation](#) webpage.
- [Education Next](#), based at Harvard University, is a journal about education issues. Its [School Spending](#) webpage includes relevant research and commentary.
- The [Hoover Institution](#) at Stanford University has published commentary on public policy issues, including [education finance](#).
- The [Peabody Center for Education Policy](#) at Vanderbilt University includes resources about school finance on its [list of publications](#).

State Reports

Several consulting firms have been contracted by states to conduct school funding studies:

- [American Institutes for Research \(AIR\)](#)
- [Augenblick, Palaich, and Associates \(APA\)](#)
- [Lawrence O. Picus and Associates](#)
- [Management Analysis and Planning \(MAP\)](#)

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