



## History of the Basic Formula Allowance

SEE History of the Basic Formula Allowance								Basic Formula Including Roll-ins Adjusted for Inflation Using Implicit Price Deflator (IPD)			Basic Formula Including Roll-ins Adjusted for Inflation Using Consumer Price Index (CPI)		
School Year	Actual Basic Formula Allowance	Dollar Increase	"Perceived" Percent Change		* Roll-ins	Actual New Dollar Increase	"Real" Percent Change in Formula	(1) IPD for State and Local Government	Inflation Adjusted Basic Formula (IPD)	Formula Gap (Inflation Adjusted - Actual)	(1)CPI	Inflation-Adjusted Basic Formula (CPI)	Formula Gap (Inflation Adjusted - Actual)
1991-92	\$3,050								\$3,050			\$3,050	
1992-93	\$3,050	\$0	0.0%			\$0	0.0%	1.8%	\$3,132	\$82	3.0%	<b>\$3,141</b>	\$91
1993-94	\$3,050	\$0	0.0%			\$0	0.0%	2.7%	\$3,203	\$153	2.5%	<b>\$3,220</b>	\$170
1994-95	\$3,150	\$100	<del>3.3%</del>	a	\$100	\$0	0.0%	2.4%	\$3,403	\$253	3.0%	<b>\$3,418</b>	\$268
1995-96	\$3,205	\$55	1.7%			\$55	1.7%	2.9%	\$3,471	\$266	2.8%	<b>\$3,512</b>	\$307
1996-97	\$3,505	\$300	9.4%	b	\$300	\$0	0.0%	2.5%	\$3,850	\$345	2.3%	<b>\$3,892</b>	\$387
1997-98	\$3,581	\$76	2.2%			\$76	2.1%	1.9%	\$3,922	\$341	1.7%	<b>\$3,958</b>	\$377
1998-99	\$3,530	\$79	<del>2.2%</del>	c	\$130	-\$51	-1.4%	1.2%	\$4,204	\$674	2.0%	<b>\$4,166</b>	\$636
1999-00	\$3,740	\$210	<del>5.9%</del>	d	\$43	\$167	4.5%	2.5%	\$4,451	\$711	3.7%	<b>\$4,364</b>	\$624
2000-01	\$3,964	\$224	<del>6.0%</del>	e	\$67	\$118	3.0%	4.7%	\$4,694	\$730	3.2%	<b>\$4,573</b>	\$609
2001-02	\$4,068	\$104	2.6%			\$104	2.6%	4.0%	\$4,778	\$710	1.1%	<b>\$4,622</b>	\$554
2002-03	\$4,601	\$533	<del>13.1%</del>	f	\$429	\$118	2.6%	0.9%	\$5,364	\$763	2.1%	<b>\$5,148</b>	\$547
2003-04	\$4,601	\$0	0.0%			\$0	0.0%	5.3%	\$5,617	\$1,016	3.3%	<b>\$5,316</b>	\$715
2004-05	\$4,601	\$0	0.0%			\$0	0.0%	2.5%	\$5,934	\$1,333	2.5%	<b>\$5,451</b>	\$850
2005-06	\$4,783	\$184	4.0%			\$184	4.0%	6.0%	\$6,264	\$1,481	4.3%	<b>\$5,686</b>	\$903
2006-07	\$4,974	\$191	4.0%			\$191	4.0%	5.9%	\$6,579	\$1,605	2.7%	<b>\$5,840</b>	\$866
2007-08	\$5,074	\$99	2.0%			\$99	2.0%	5.1%	\$6,950	\$1,876	5.0%	<b>\$6,132</b>	\$1,058
2008-09	\$5,124	\$49	1.0%			\$49	1.0%	5.8%	\$6,917	\$1,793	-1.4%	<b>\$6,045</b>	\$921
2009-10	\$5,124	\$0	0.0%			\$0	0.0%	1.4%	\$7,103	\$1,979	1.1%	<b>\$6,109</b>	\$985
2010-11	\$5,124	\$0	0.0%			\$0	0.0%	2.1%	\$7,353	\$2,229	3.6%	<b>\$6,326</b>	\$1,202
2011-12	\$5,174	\$50	1.0%			\$50	1.0%	3.1%	\$7,462	\$2,288	1.7%	<b>\$6,431</b>	\$1,257
2012-13	\$5,224	\$50	1.0%			\$50	1.0%	2.3%	\$7,611	\$2,387	1.8%	<b>\$6,544</b>	\$1,320
2013-14	\$5,302	\$78	1.5%			\$78	1.5%	0.9%	\$7,788	\$2,486	2.1%	<b>\$6,680</b>	\$1,378
2014-15	\$5,831	\$529	<del>10.0%</del>	g	\$424	\$105	2.0%	0.1%	\$8,272	\$2,441	0.1%	<b>\$7,112</b>	\$1,281
2015-16	\$5,948	\$117	2.0%			\$117	2.0%	0.6%	\$8,341	\$2,393	1.0%	<b>\$7,183</b>	\$1,235
2016-17	\$6,067	\$119	2.0%			\$119	2.0%	1.9%	\$8,531	\$2,464	1.60%	<b>\$7,298</b>	\$1,231
2017-18	\$6,188	\$121	2.0%			\$121	2.0%	2.0%	\$8,702	\$2,514	2.00%	<b>\$7,444</b>	\$1,256

1991 to Present:			Basic Formula			Basic Formula	IPD Inflation	IPD	CPI Inflation	CPI
		"Perceived" Average Increase	3.0%			Real Average Increase	1.4%	2.9%		
The basic formula would be \$8,702 per pupil if adjusted for inflation since 1991, leaving a gap in funding of \$2,514 per pupil. (IPD)									2.3%	The basic formula would be \$7,444 if adjusted for inflation since 1991, leaving a gap in funding of \$1,256 per pupil. (CPI)

\*Roll-ins: money that was already going to schools but taken out of other categories and rolled-in to the formula allowance.

(a) \$100 for referendum conversions from 1994-95 through present. For districts that already had \$100 in referendum revenue this was a roll-in. For districts that did not, this was new revenue.

(b) The formula and tax rate for 1996-97 reflects the roll-in of \$170, a major portion, of transportation funding and \$130 training experience funding into the general education formula.

(c) The formula for 1998-99 reflects the roll-out of training and experience funding from the general education formula. The decrease of \$51 is the net result of the \$130 reduction for the roll-out of training and experience and a \$79 increase to the formula.

(d) The formula allowance increase of \$210 is the result of the roll-in of \$43 in graduation standards revenue into the formula and a \$167 increase in the formula.

(e) The formula allowance increase of \$224 is the net result of the roll-in of \$67 in district cooperation revenue, an increase of \$39 to the formula for staff development and a \$118 increase in the formula.

(f) The formula allowance increase in 2002-03 is the net result of the roll-in of \$14 in assurance of mastery revenue, the conversion of \$415 of referendum revenue onto the basic formula and an \$104 increase in the formula. For districts that already had \$415 in referendum revenue, this was a roll-in. For districts that did not, this was new revenue

(g) The formula allowance increase in 2014-15 is the net result of an adjustment in pupil weightings that increased the formula by \$424 but did not increase revenue for districts and a \$104 increase in the formula.

<sup>(1)</sup> Source: Bureau of Economic Analysis. IPD is the acronym for implicit price deflator which can be a more accurate measure of inflation than CPI for state and local government expenditures.

(1) IPD Data Source: [Bureau of Economic Analysis](#)