



School Aid Formula - Combined District Cost

The combined district cost (CDC) represents the general fund revenue and spending authority generated through the school aid formula for each school district. On a statewide basis, the combined district cost represents about 78% of spending authority generated for school districts annually. In FY 2021, the combined district cost totaled \$4.96 billion. The following table provides information on the combined district cost components, including the revenue source and FY 2021 funding amounts:

Make-up of the Combined District Cost			
Component	Revenue Source	FY 2021 Amount (in Millions)	Component % of Total Amount
Regular Program	State Aid, Property Tax	\$ 3,461.5	69.9%
Budget Guarantee	Property Tax	\$ 8.3	0.2%
Special Education Weightings	State Aid, Property Tax	\$ 478.6	9.7%
Supplementary Weightings	State Aid, Property Tax	\$ 108.2	2.2%
Teacher Salary Supplement	State Aid	\$ 296.6	6.0%
Early Intervention Supplement	State Aid	\$ 33.6	0.7%
Prof. Dev. Supplement	State Aid	\$ 36.6	0.7%
Teacher Leadership Supplement	State Aid	\$ 167.3	3.4%
Dropout Prevention	Property Tax	\$ 131.8	2.7%
AEA Flow-Through Funding	State Aid, Property Tax	\$ 233.3	4.7%
Enr. Audit Adjustment	State Aid, Property Tax	\$ (0.1)	0.0%
Total Combined District Cost	State Aid, Property Tax	\$ 4,955.6	100.0%

[See a funding breakdown of each school district's combined district cost components](#)

Every component in the combined district cost is directly impacted by enrollment and supplemental state aid (SSA). The combined district cost represents the total amount of spending authority generated through the school aid formula and is funded with a combination of state aid and property taxes. Therefore, it is better to focus on the impact of the combined district cost at the local level than the impact of changes in state aid at the state level. Two examples of this:

1. School aid property tax relief initiatives over the years have continued to increase state aid dollars by replacing property tax dollars with state aid. However, property tax relief does not provide school districts with any additional funds. For example, in FY 2014, as one method to provide property tax relief, the property tax replacement payment (PTRP) was created and has been extended through FY 2021 and has increased to \$75.1 million of the total state aid amount.
 - o [Click here for additional information on school aid formula property tax relief](#)
 - o [Click here for specific FY 2021 property tax relief information by school district](#)

- Since state aid amounts were not fully funded in FY 2010 or FY 2011, using FY 2010 or FY 2011 as the base year when comparing state aid changes over time does provide a measure of the state's commitment to school aid funding, but doesn't appropriately measure the change in total funding for local school districts. The combined district cost is a more appropriate measure of the change in funding because this represents the amount of spending authority school districts received, despite the state aid reductions that occurred in FY 2010 and FY 2011.

The following table details statewide data on the state percent of growth rate, the state cost per pupil, enrollments and weighted enrollments, state aid, and combined district cost amounts from FY 2010 through estimated FY 2021. Items to note:

- The state cost per pupil increased \$1,280 (22.2%) between FY 2010 and FY 2021, an average of about 2.0% for each of the eleven years.
- Enrollments and weighted enrollments increased slightly over the nine-year period (2.7% and 3.6%, respectively).
- State school aid (state aid through the school aid formula) increased \$1,043 million (44.4%), an average of about 4.0% each year. However, if the \$257.5 million shortfall were factored into the FY 2010 state aid total, the state aid increase percentage would be at 29.0%, a very similar percentage as the combined district cost amount.
- The combined district cost amount increased \$1,148 million (30.1%), or about 2.7% each year. Again, this is a better representation of the change in school district funding over the years because it factors in the total spending authority generated for school districts through the school aid formula.

Fiscal Year	State Percent of Growth	State Cost Per Pupil	Budget Enrollment	% Change in Budget Enrollment	Total Weighted Enrollment	% Change in Total Weighted Enrollment	State School Aid (in Millions)	Percentage Change in State School Aid	Combined District Cost (in Millions)	% Change in Combined District Cost
2010	4.00%	\$ 5,768	477,019.0		553,016.5		\$ 2,349.0 *		\$ 3,808.0	
2011	2.00%	\$ 5,883	474,227.3	-0.6%	550,509.5	-0.5%	\$ 2,524.5 **	7.5%	\$ 3,881.8	1.9%
2012	0.00%	\$ 5,883	473,493.4	-0.2%	551,107.2	0.1%	\$ 2,631.2	4.2%	\$ 3,887.3	0.1%
2013	2.00%	\$ 6,001	473,504.2	0.0%	549,157.2	-0.4%	\$ 2,661.1	1.1%	\$ 3,910.7	0.6%
2014	2.00%	\$ 6,121	476,245.0	0.6%	550,766.0	0.3%	\$ 2,725.6	2.4%	\$ 3,997.2	2.2%
2015	4.00%	\$ 6,366	478,920.9	0.6%	553,159.9	0.4%	\$ 2,873.8	5.4%	\$ 4,169.4	4.3%
2016	1.25%	\$ 6,446	480,771.9	0.4%	554,974.5	0.3%	\$ 2,959.2	3.0%	\$ 4,302.0	3.2%
2017	2.25%	\$ 6,591	483,450.9	0.6%	559,534.9	0.8%	\$ 3,099.1	4.7%	\$ 4,477.3	4.1%
2018	1.11%	\$ 6,664	485,147.3	0.4%	563,424.2	0.7%	\$ 3,189.4	2.9%	\$ 4,630.9	3.4%
2019	1.00%	\$ 6,736	486,264.3	0.2%	566,101.1	0.5%	\$ 3,217.3	0.9%	\$ 4,704.3	1.6%
2020	2.06%	\$ 6,880	487,651.5	0.3%	569,535.6	0.6%	\$ 3,295.6	2.4%	\$ 4,809.6	2.2%
2021	2.30%	\$ 7,048	490,094.4	0.5%	573,160.9	0.6%	\$ 3,391.7	2.9%	\$ 4,955.6	3.0%
FY 2021 vs. FY 2010		\$ 1,280	13,075.4	2.7%	20,144.4	3.6%	\$ 1,042.65	44.4%	\$ 1,147.56	30.1%

Notes:

*The state aid amount in FY 2010 was not fully funded due to an appropriation cap on the state aid amount and a 10.0% across-the-board state General Fund reduction. The total state aid shortfall was \$257.5 million, reducing state revenues received by districts. However, the state aid shortfall did not have an impact on the combined district cost (or each district's spending authority).

**The state aid amount in FY 2011 was not fully funded due to an appropriation cap on the state aid amount. The total state aid shortfall was \$156.3 million, reducing state revenues received by districts. However, the state aid shortfall did not have an impact on the combined district cost (or each district's spending authority).

The following map provides a view of each district's percentage change in the combined district cost from FY 2010 to FY 2021. The change in combined district cost varies between districts primarily due to enrollment changes, but also because the makeup of the components (see first chart) varies between districts. Note that the statewide average percentage change over the period was 30.1% and the median change was 19.7%. Click [here for a larger map](#) and click [here to see a spreadsheet with each district's change in combined district cost](#). Of note:

- Of the 327 school districts in FY 2021, 239 (73.1%) were below the statewide average percentage increase of 30.1% (these districts are shaded in red, orange, and gray on the map).
- 15 districts (4.6%) had a decrease in their combined district cost between FY 2010 and FY 2021 (these districts are shaded in red).
- 88 districts (26.9%) had an increase in the combined district cost greater than the statewide average of 30.1% (these districts are shaded in light blue and blue).

