

# **Indiana Urban Schools Association Complexity & Special Education Analysis**

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10/12/2022



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# Objective and Scope of the Analysis

## Scope Description

In December 2020, Policy Analytics released an analysis on per-student funding of “at-risk” or “disadvantaged” students in Indiana (complexity funding). This analysis prompted a number of questions for further study. In 2022, the Indiana Urban Schools Association again engaged Policy Analytics for further study of various aspects of complexity funding in Indiana.

Particularly, this analysis is focused on the following objectives:

- Estimating the current state of complexity and the special education funding gap given the changes in the FY 2021-23 state budget.
- Evaluating the relationship between Indiana’s complexity index and other socio-economic factors.
- Documenting the process by which individuals enrolled in TANF, SNAP or Foster Care programs are matched to students enrolled in Indiana school districts.
- Comparing Indiana’s model for funding complexity education with other states across the U.S.

These items are addressed consecutively in the analysis that follows.

## Data Sources

This analysis relies on several publicly available data sources, in addition to research and analysis conducted by Policy Analytics. Information regarding the State Tuition Support funding formula, enrollment, and staffing is derived from Indiana Department of Education datasets and the Indiana Legislative Services Agency. Corporation-level revenue and expenditure information is sourced from Financial Form 9 data provided by the schools to the Department of Education on a semi-annual basis. Broader socio-economic data from the U.S. Census is used to evaluate the relationship between complexity and socio-economic factors. Additional data sources are referenced as used in the analysis.

## Limitations of the Project and Analytical Scope

The scope of the report and analysis does not address the complexity funding formula’s effectiveness in directing sufficient resources toward the objective of educating Indiana’s at-risk student population. Nor does this financial analysis address educational outcomes, educational access, or educational opportunities. The precision and fidelity of the outcomes of the analysis is limited to the accuracy and quality of the Financial Form 9 data. Finally, as a descriptive analysis, this methodology seeks to quantify the dollars spent by school corporations on complexity-related purposes compared to dollars received. However, a prescriptive analysis of the level of complexity resources required to facilitate optimal educational outcomes is beyond the scope of this analysis.

# Section 1

## **Tuition Support Components: Complexity and Special Ed.**

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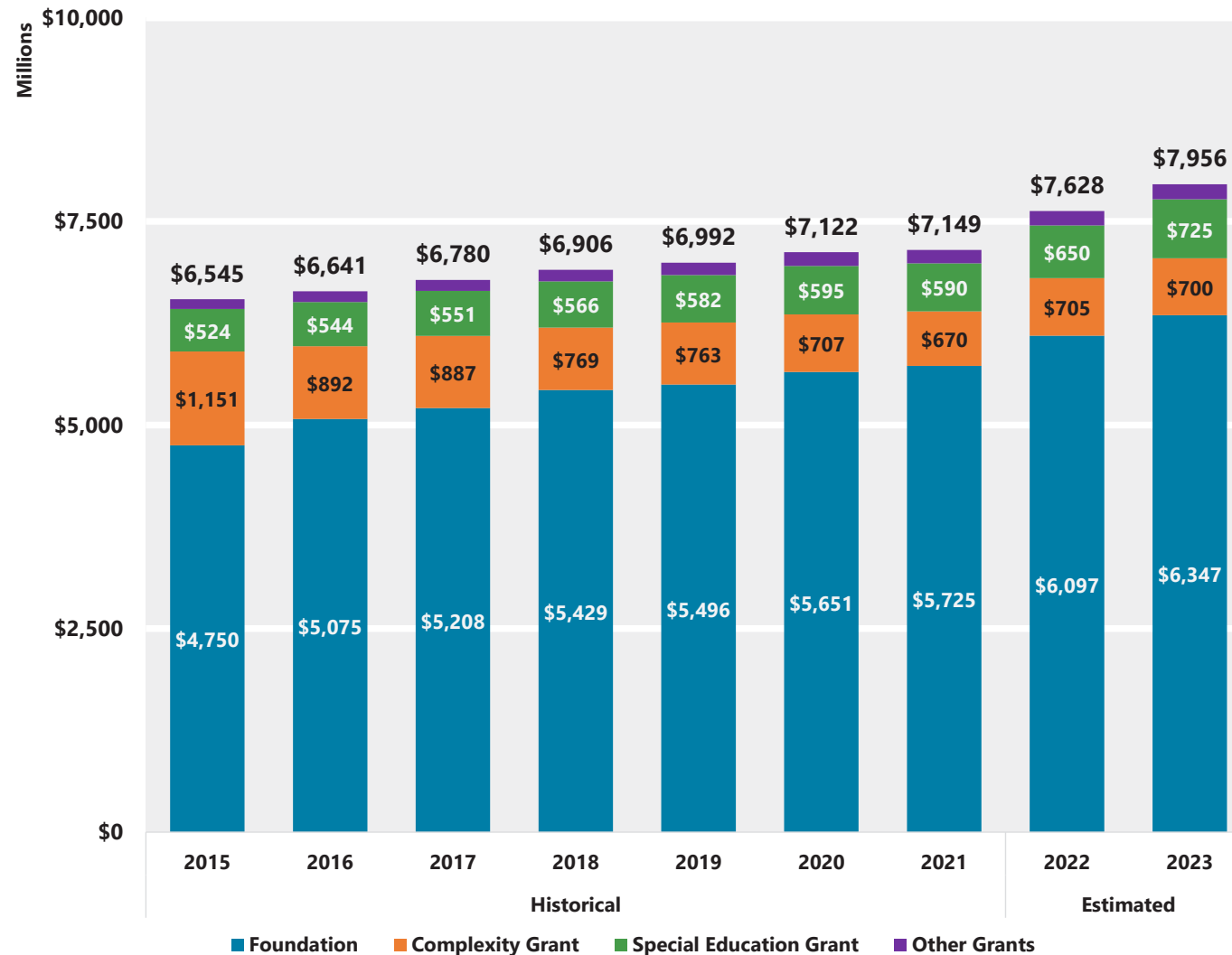
- ▶ Historical analysis of state tuition support funding in Indiana
- ▶ Funding of trends for complex schools
- ▶ Evaluation of complexity funding vs. expenditures
- ▶ Evaluation of special education funding vs. expenditures



# Tuition Support Components

## Indiana School Funding History

Historical Indiana State Tuition Support Funding by Category (Dollars in Millions)



Since 2015, school funding has increased by \$1.4 billion.

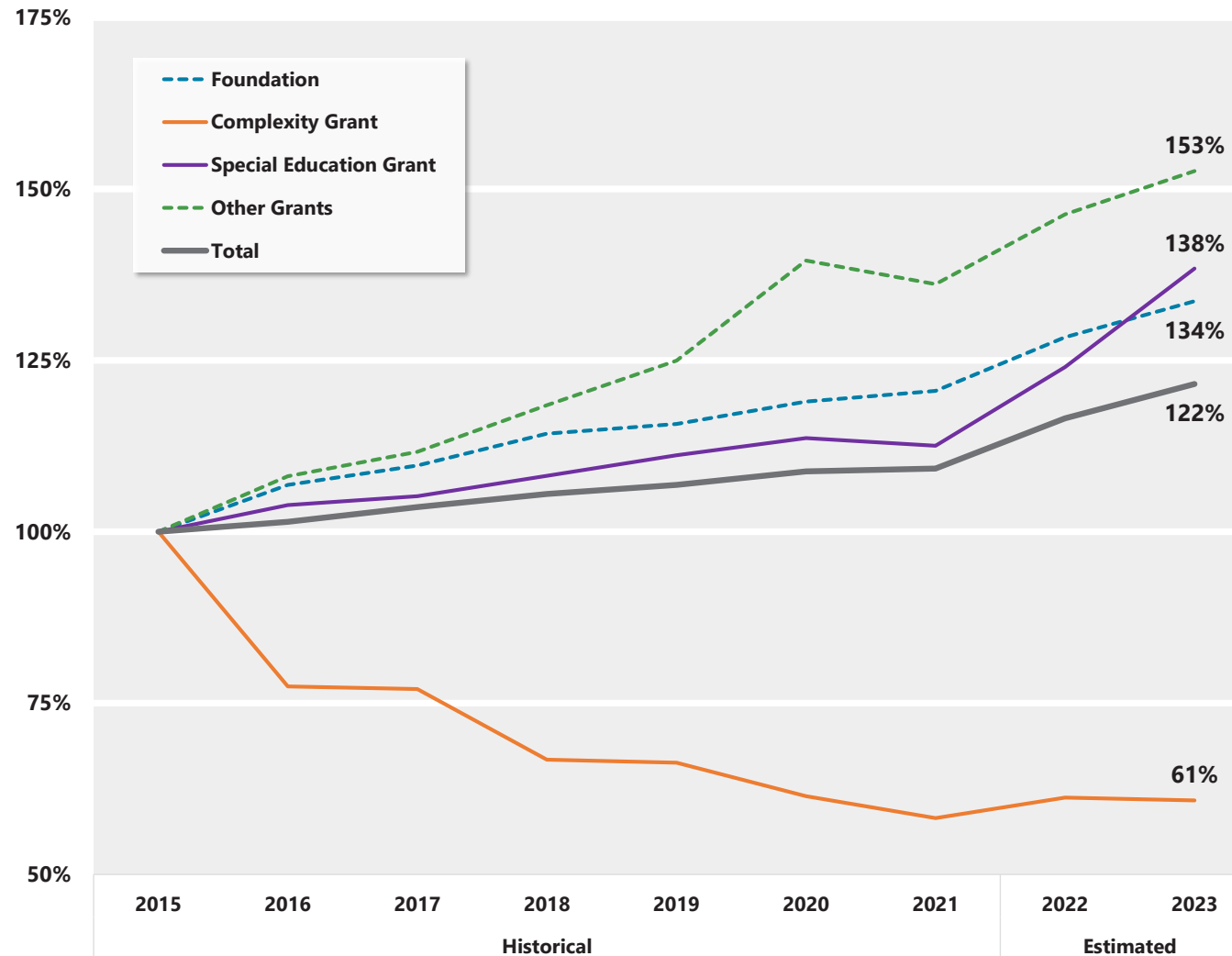
- Tuition support is comprised of several components. The Foundation Grant is applicable to all enrolled non-virtual students. The complexity grant is intended to support at-risk and low-income students.
- The Foundation Grant has increased from \$4.75B to \$6.3B between 2015 and 2023.
- The Complexity Grant has decreased over the same time period from \$1.15B to \$700M.
- The 2021 budget provided increased Special Education funding levels (\$200M over 2015 levels).

Source: Indiana Department of Education

# Tuition Support Components

## Tuition Support History

Change in Tuition Support Funding by Component; Indexed to 2015



Source: Indiana Department of Education

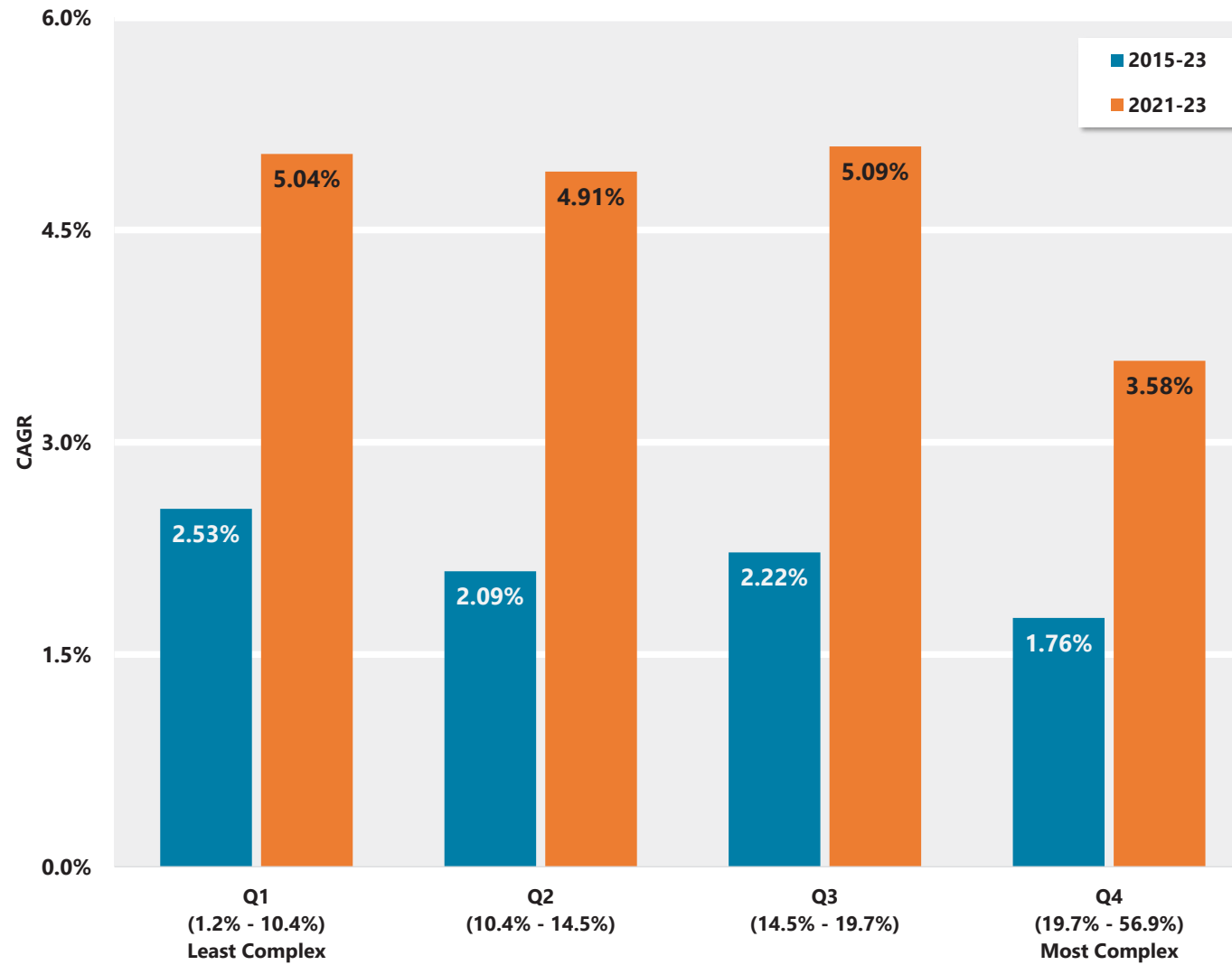
**Recent budgets have allocated funding toward the basic grant, and away from complexity.**

- Total tuition support funding increased by 2.5% annually since 2015. The foundation grant increased by 3.7% annually over this time period.
- Grant programs, such as CTE and Honors, increased at the highest rates, though these programs comprise only 2% of school funding.
- The 2021 budget funded an estimated 22% increase in special education funding over a two-year period.
- Total categorical complexity funding has decreased by 40% since 2015.

# Tuition Support Components

## Complexity and School Funding Growth

Average Annual Change in Per Student Tuition Support Funding by Complexity Quartile (2015-23)



Source: Indiana Department of Education

**Funding for Indiana's least complex schools has increased 44% faster than its most complex schools.**

- The shift of resources away from complexity and to the foundation grant has caused faster tuition support growth in low complexity schools.
- Tuition support funding increased at an average rate of 2.53% annually for schools in the first quartile of complexity index between 1.2% and 10.4%.
- The funding growth gap between high complexity and low complexity schools persisted in the 2021 budget formula despite the overall increase in State tuition support funding.

# Tuition Support Components

## Complexity and School Funding Growth

### State Tuition Support per Total ADM



**Though tuition support has grown more slowly, more complex schools are funded at a higher level than less complex schools.**

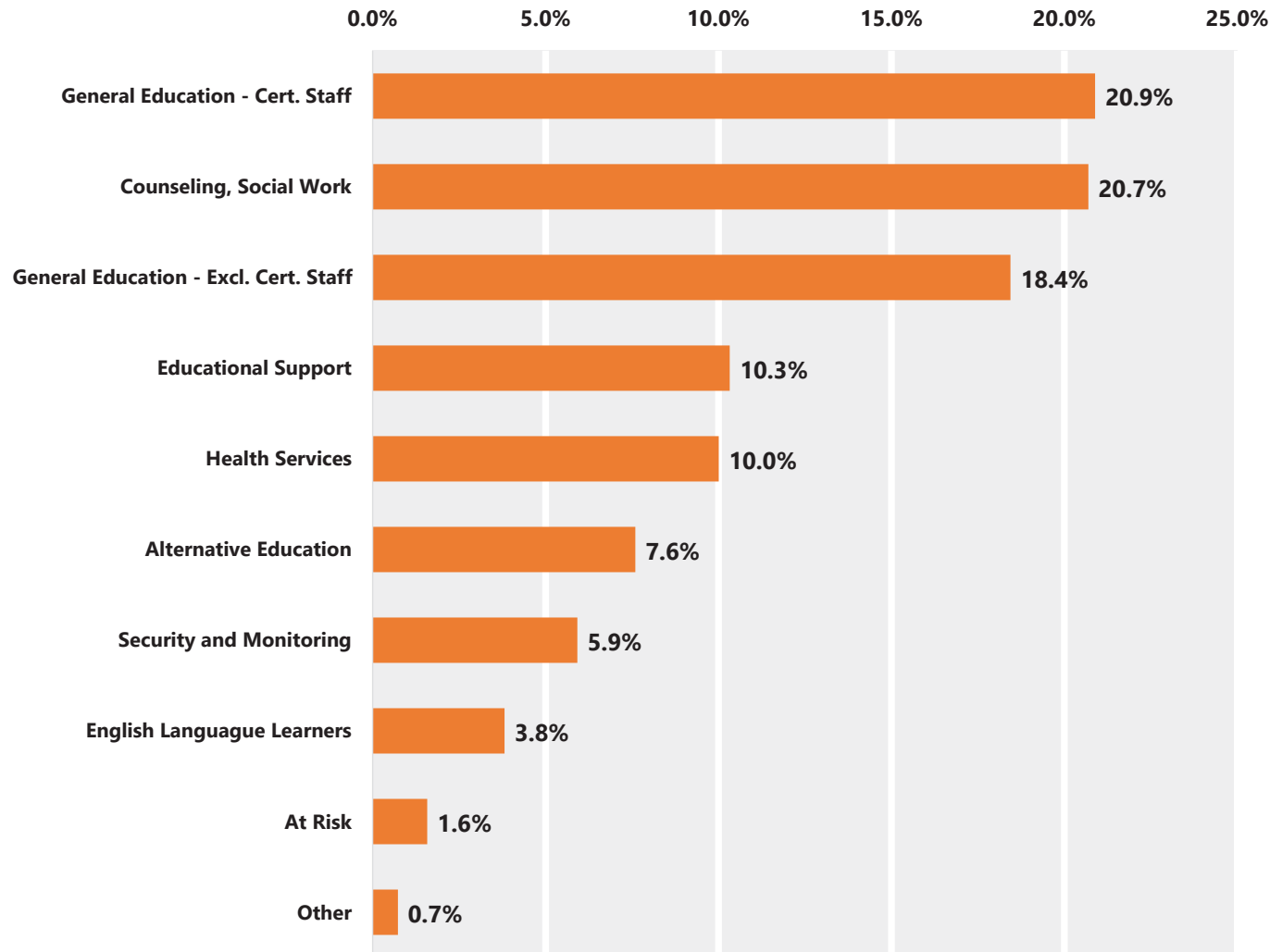
- Because of the supports needed for an at-risk student population, higher complexity schools are funded at a higher per-student level than less complex schools.
- In 2023, average per student funding for schools in the fourth complexity quartile is estimated to be 13% more per student funding than the least complex schools.
- In 2015, the funding margin between in the fourth quartile and the first quartile was 20%.

Source: Indiana Department of Education

# Tuition Support Components

The types of educational expenditures within complexity spending (the “Complexity Basket”)

Composition of Complexity Related Expenditures (SY2021)



**The “Complexity Basket” is designed to describe school expenditures associated with educating at-risk students**

- The Complexity Basket methodology was developed to estimate the level of expenditures related to the education of At-Risk students. The methodology is described in the 2020 Complexity Funding Analysis.
- Personnel costs, including certified and non-certified staff, comprise more than 40% of the Complexity Basket.
- Other major cost centers include counseling, social work and educational support.
- Previous interviews with school leaders indicate that schools with higher at-risk populations spend dollars in these categories on preventative and remedial measures rather than on enrichment and additional services.

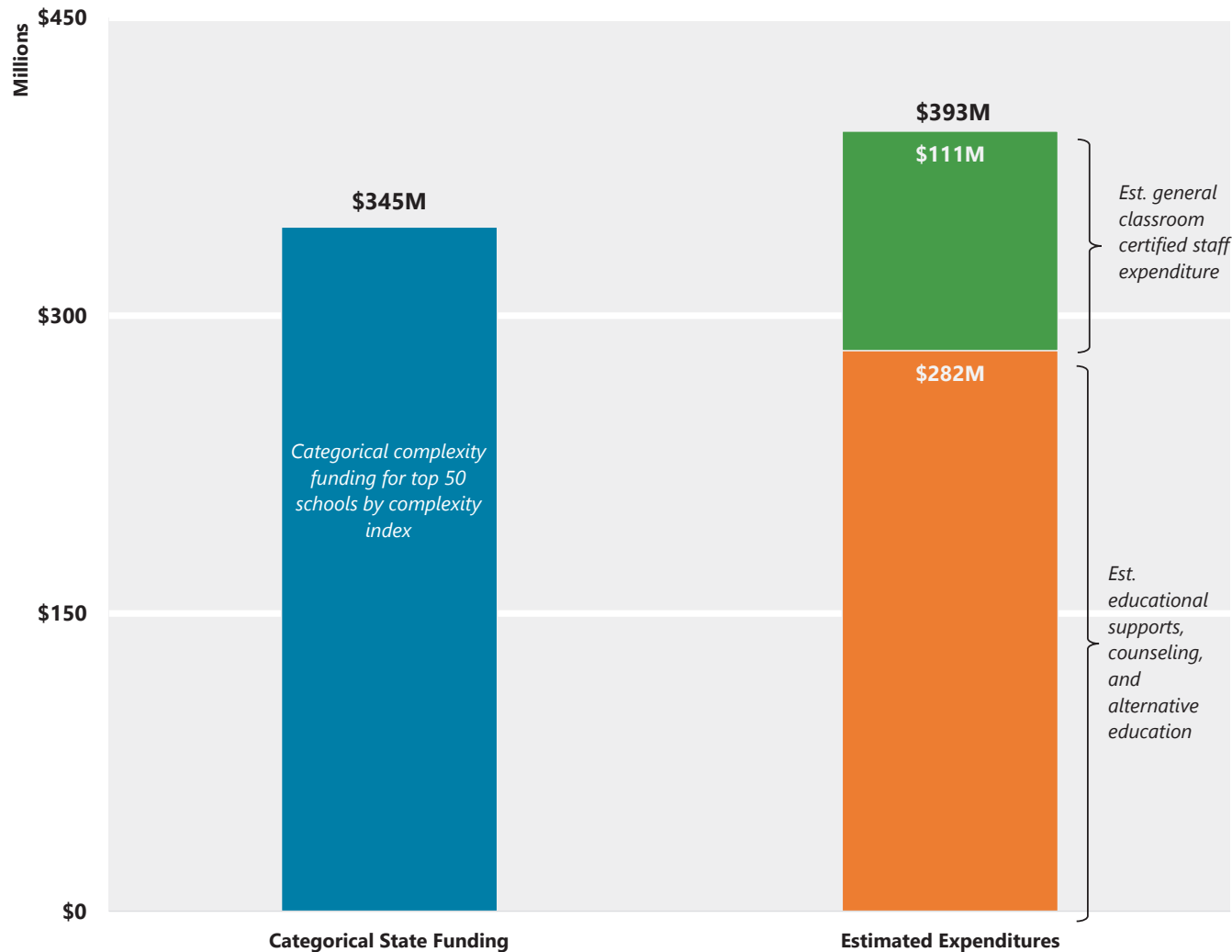
Source: Financial Form 9 Data

# Tuition Support Components

## Complexity Funding Gap

### Complexity State Funding vs Expenditures (SY2021)

Top 50 Complex Schools



**Complexity related expenditures exceeded categorical revenues by 14% for SY 2021.**

- Categorical complexity funding totaled \$345M for the top 50 most complex schools in Indiana.
- Complexity basket expenditures totaled \$393M, including classroom teaching, educational support, and ELL.
- The SY 2021 results are consistent with the findings from the 2019 Report.

Source: Indiana Department of Education, Policy Analytics LLC

# Tuition Support Components

## Special Education Funding

### Special Education Funding Breakdown

	FY2021 Amount per Student	FY2022 Amount per Student	FY2023 Amount per Student
Severe Disabilities	\$9,156	\$9,614	\$10,575
Moderate Disabilities	\$2,300	\$2,415	\$2,657
Communication Disorders	\$500	\$500	\$500
Homebound	\$500	\$500	\$500
Pre-K Spec Ed	\$3,000	\$3,150	\$3,465

Source: HEA1001-2021 p.183 IC 20-43-7-6

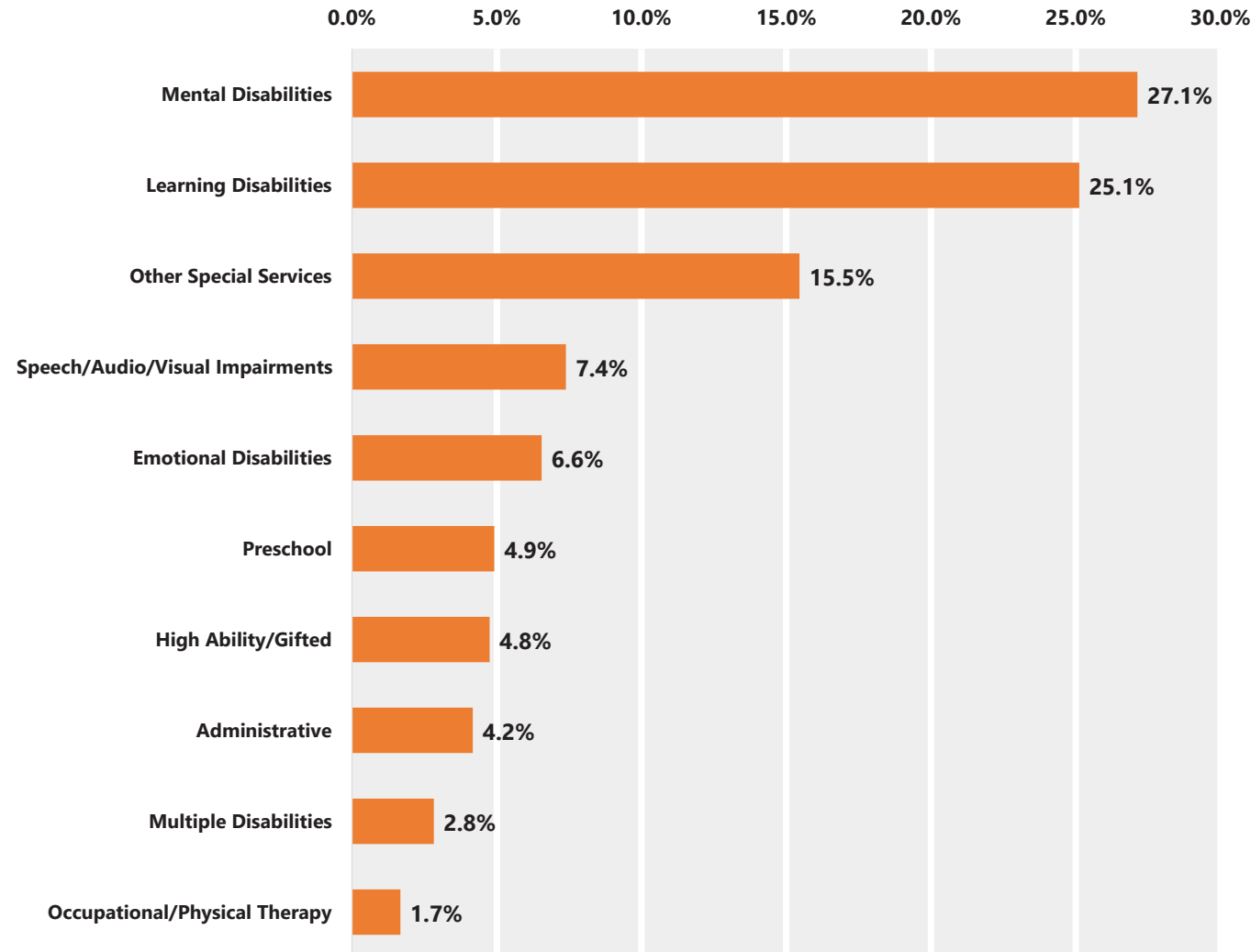
### The 2021 State Budget provided substantial increases in special education funding

- Special education funding is provided on the basis of the count of qualified students within each special education category.
- The 2021 budget provided for a 5% increase in FY 2022 and 10% increase in FY 2023 for most special education students.
- Special education funding levels had been largely unchanged for a number of years prior to this increase.

# Tuition Support Components

## Composition of Special Education Expenditures Statewide

### Special Education Expenditures (SY2021)



**The Special Education basket describes special education expenditures from the Education and Operations Fund.**

- This analysis builds from the complexity basket approach to identify expenditures on special education purposes.
- Federally funded programs like Title 1 are excluded from the analysis.
- Mental and learning disabilities comprise the majority of special education expenditures.
- Special education preschools comprised approximately 5% of special education funding statewide.

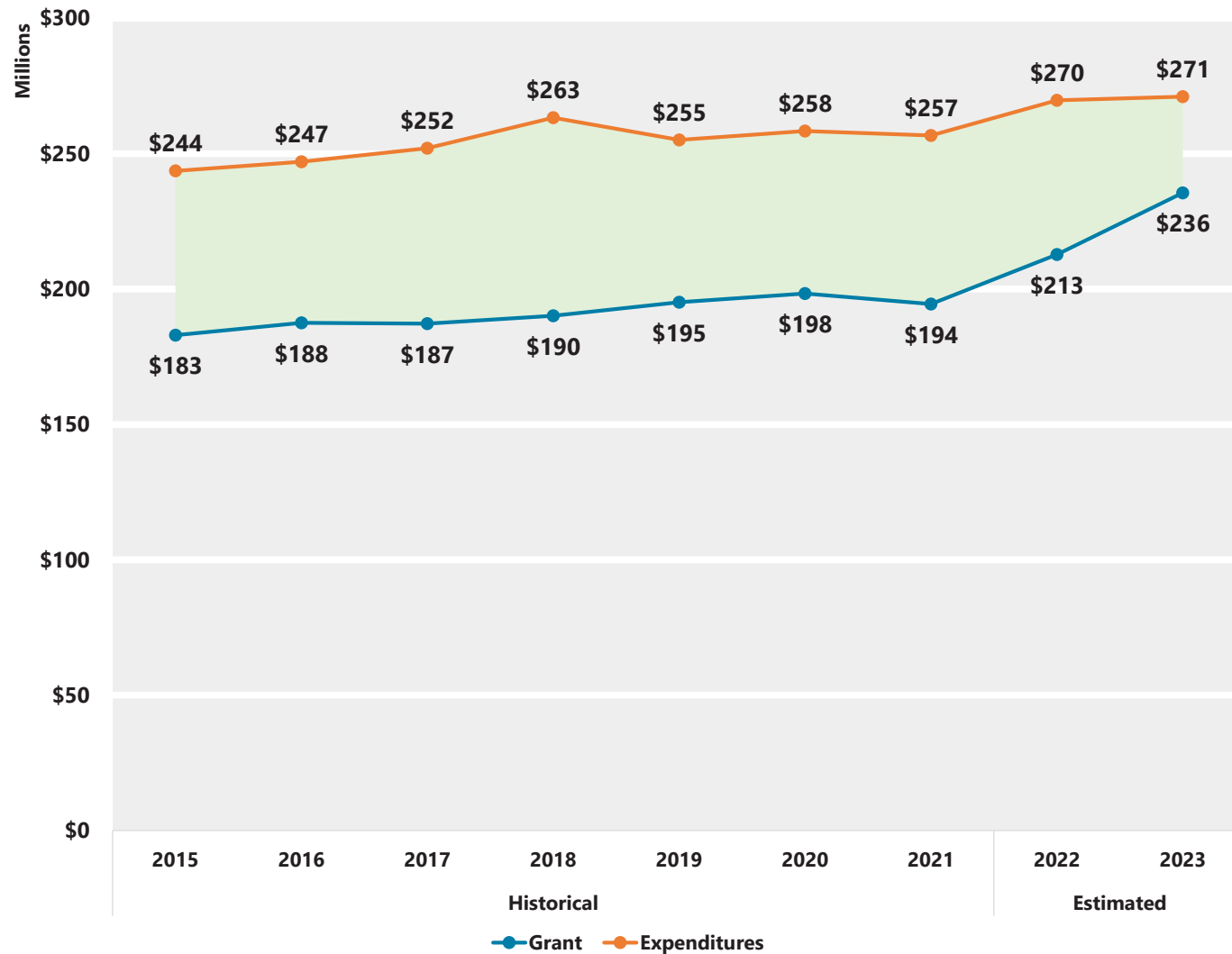
Source: Financial Form 9 Data



# Tuition Support Components

## Historical Special Education Funding Gap

### Top 50 Complex Schools: Special Education State Funding vs Expenditures



**Special education expenditures exceed categorical funding, requiring schools to draw on alternative funding services.**

- For the Top 50 most complex schools, special education expenditures exceeded funding by 33% in 2015.
- The special education funding gap was relatively consistent through 2021.
- The 2021 budget significantly increased special education funding in Indiana for SY 2022 and SY 2023, cutting the funding gap in half.
- For 2023, the special education funding gap is projected to be 15%.

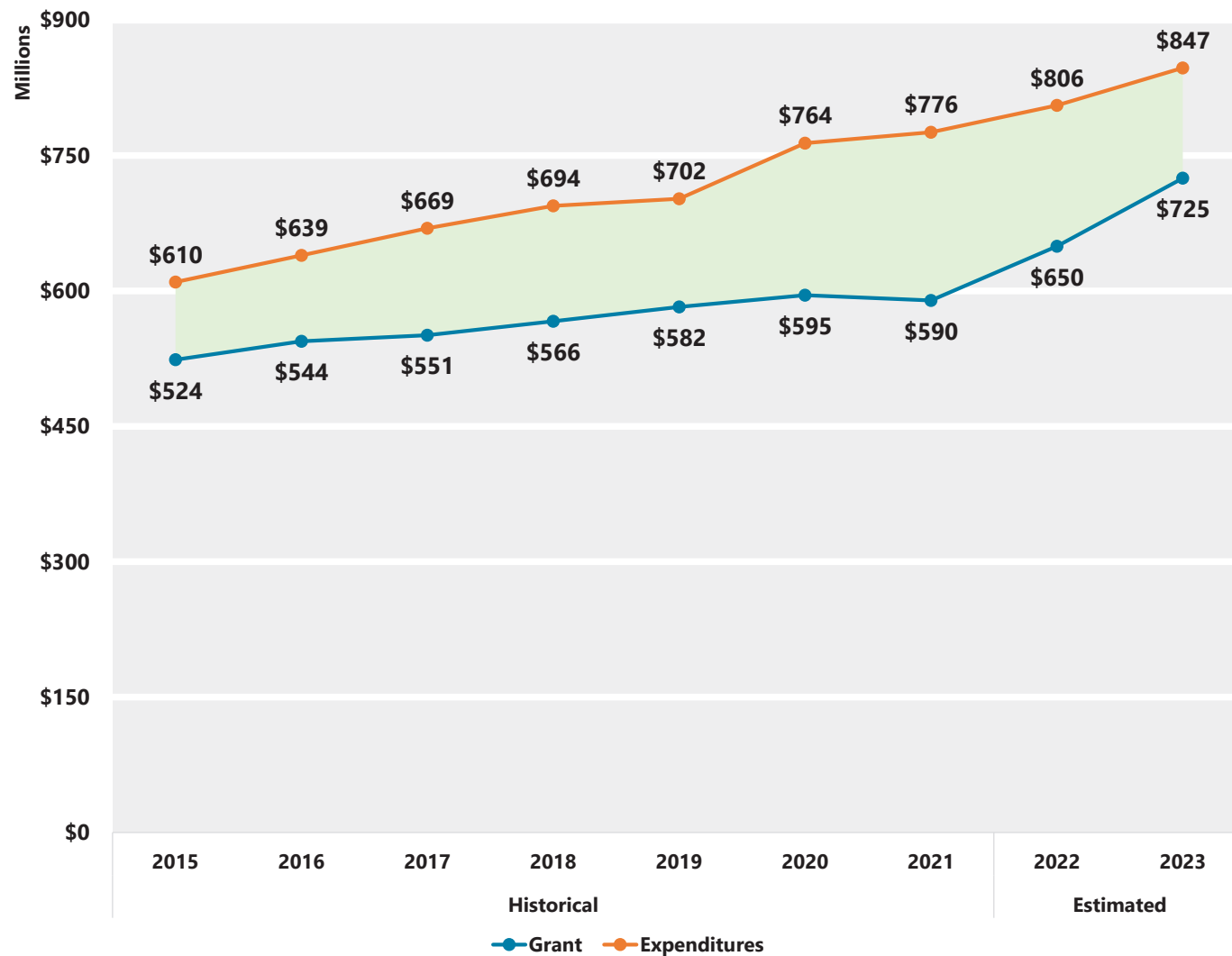
*Methodology: Special education funding levels are estimated using the School Tuition Support Funding analysis. Estimated expenditures for 2022 are estimated using 6 months of Financial Form 9 data. FY 2023 expenditures are estimated to increase by 3% of 2022 estimates.*

Source: Indiana Department of Education

# Tuition Support Components

## Historical Special Education Funding Gap

### All Schools: Special Education State Funding vs Expenditures



**Special Education encroachment affects schools statewide, not only complex schools.**

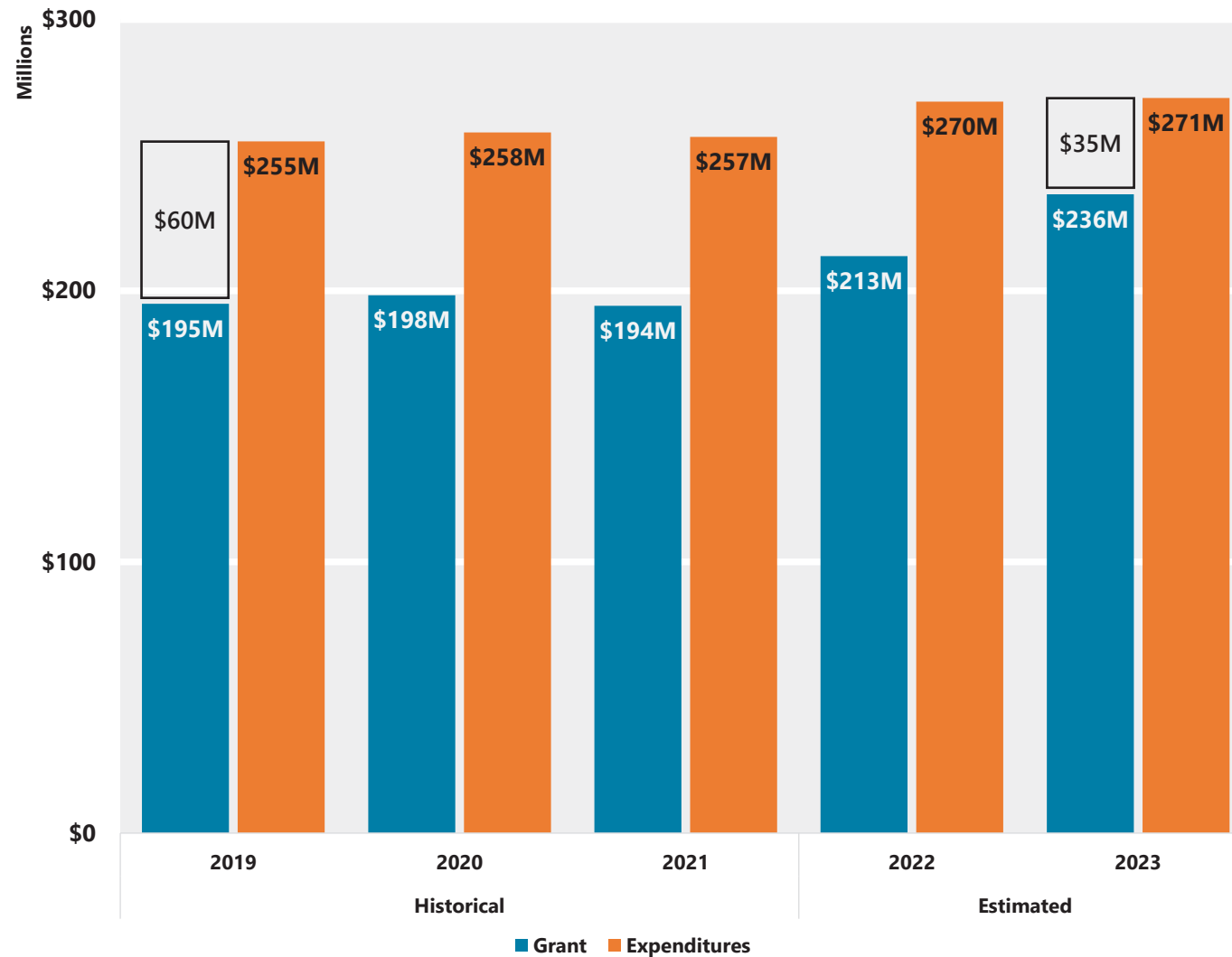
- In 2015, the special education funding gap for all Indiana schools was estimated to be 16%.
- By 2021, the funding gap for all schools had increased to 31.5%, which is similar to the funding gap for complex schools only.
- The 2021 budget significantly reduced the special education funding gap, resulting in an estimated 16% funding gap for the FY 2023 school year.

Source: Indiana Department of Education

# Tuition Support Components

## Historical Special Education Funding Gap

### Top 50 Complex Schools: Special Education State Funding vs Expenditures



**Special education encroachment is estimated to be \$35M for the top 50 most complex schools in SY 2023.**

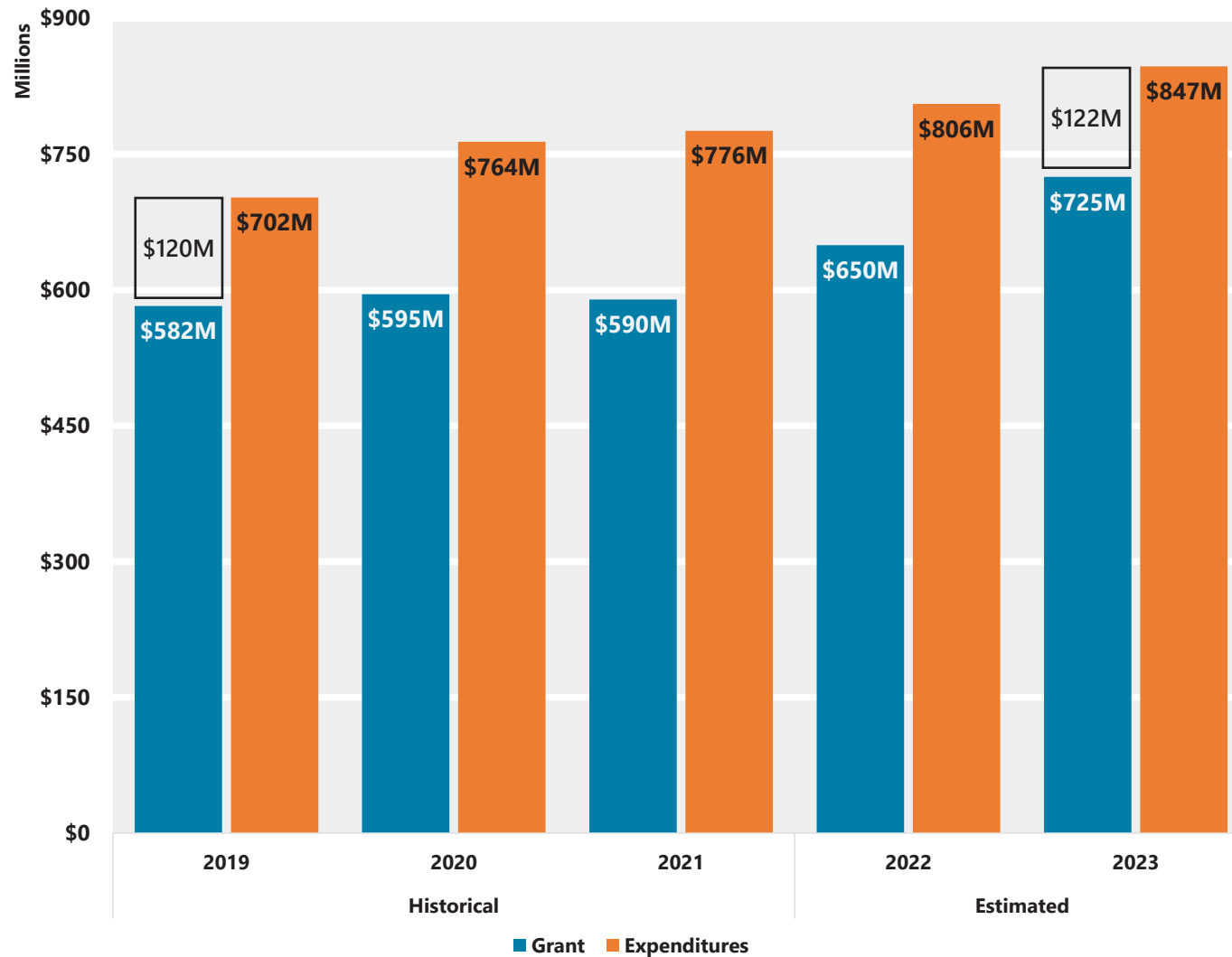
- Special education expenditures are included from the Education, Operations, and Operating Referendum funds only. Federally funded programs and other grant programs are not included.
- Estimated special education encroachment decreased from \$60M in 2019 to \$35M in 2023 due to increased funding in the State budget.

Source: Indiana Department of Education, Policy Analytics, LLC

# Tuition Support Components

## Historical Special Education Funding Gap

### All Schools: Special Education State Funding vs Expenditures



**Special education encroachment is estimated to be \$122M for all Indiana schools in SY 2023.**

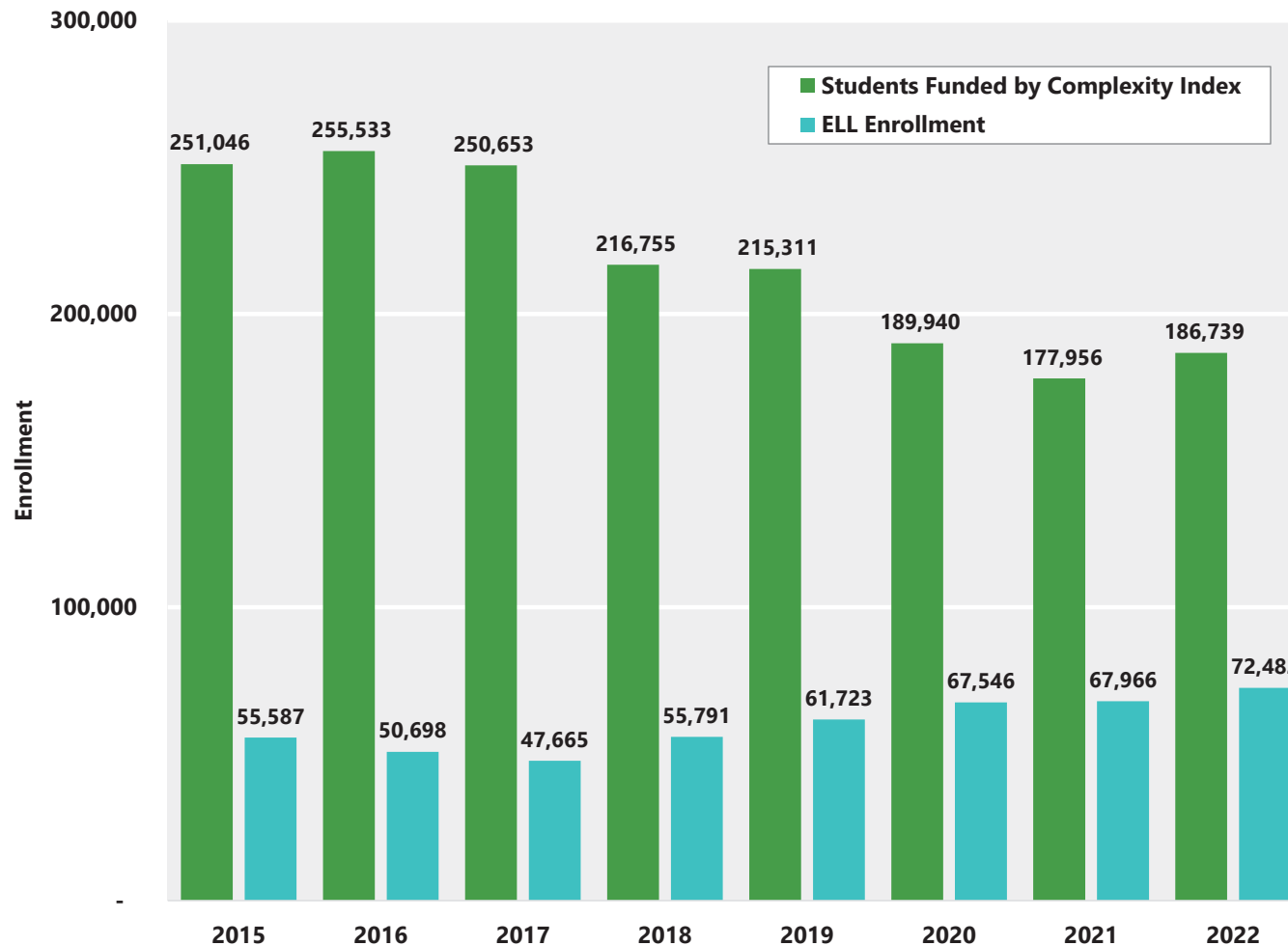
- Special education expenditures increased by an estimated 20% between statewide SY 2019 and SY 2022.
- For SY 2021, prior to increased special education grant levels, special education encroachment totaled \$176M.
- The additional funding in the 2023 budget reduced special education encroachment by \$50M.

Source: Indiana Department of Education, Policy Analytics, LLC

# Tuition Support Components

## Historical change in ELL student population over time

### Historical Complexity and ELL Enrollment Statewide



**Indiana's ELL student population has increased by 30% since SY 2015.**

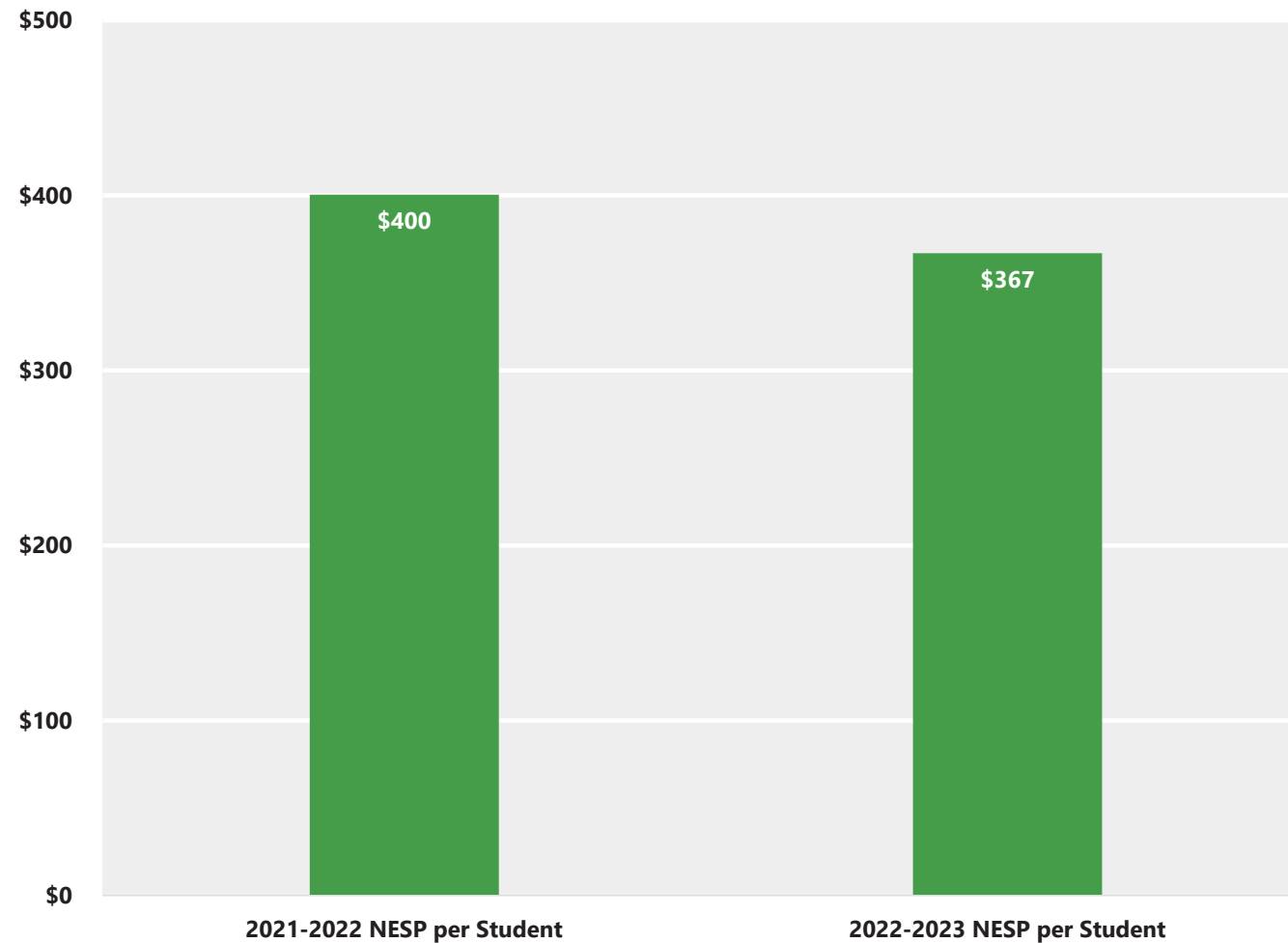
- Due to the declining complexity index, the number of students identified in the complexity formula has dropped from 250K in 2015 to 187K in 2022.
- The number of students funded by the complexity index does not equate to the number of students receiving supplemental services due to at-risk status.
- During the same time period, Indiana's ELL student population has increased from 55.6K to 72.5K.
- In 2022, the ELL population comprised nearly 40% of the total complexity student population.
- In 2015, the State changed the qualification criteria from free/reduced lunch to direct certification.

Source: Indiana Department of Education, Policy Analytics, LLC

# Tuition Support Components

## Non-English Speaking Program Funding (NESP)

Per Student NESP Funding Levels (2021 -2023)



**Per student NESP funding declined by 8% between SY 2022 and SY 2023.**

- The Non-English Speaking Program (NESP) is a state-funded program to support ELL students in schools.
- The total funding for the program was approximately \$27M for both SY 2022 and SY 2023.
- However, the ELL student count increased by approximately 6% over this time period.
- These changes resulted in an annual decrease of 8%.
- For FY 2020-21, NESP appropriations were \$23M annually.
- Indiana Department of Education policy states that schools should provide one licensed ELL teacher for every 30 students.

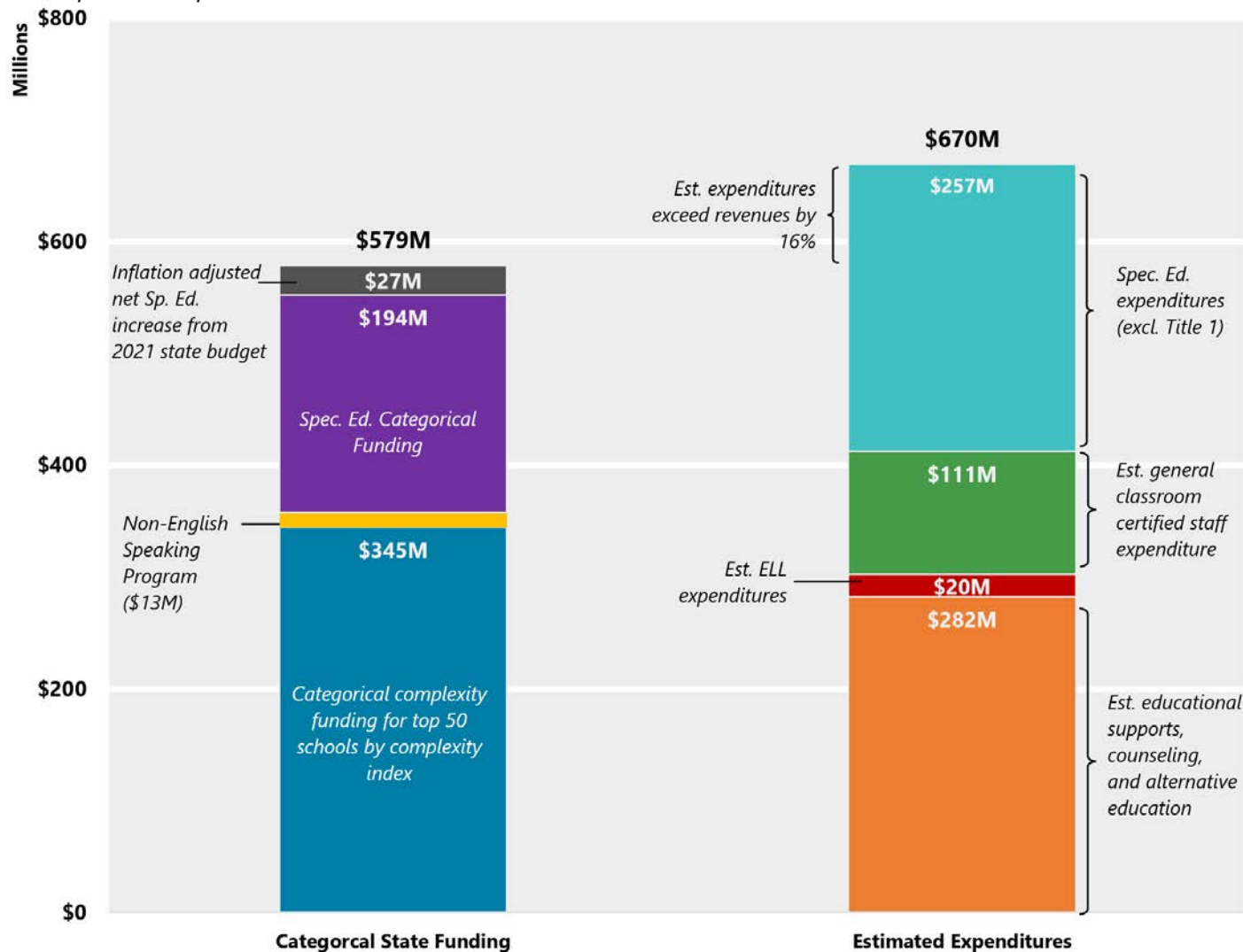
Source: Indiana Department of Education

# Complexity and Special Education Funding Gaps

## Complexity and Special Education Funding Gap

### Complexity + Special Education State Funding vs Expenditures (composite analysis)

Top 50 Complex Schools



**Combined, complexity and special education expenditures exceed funding by 16% for the high complexity schools.**

- Accounting for the net increase in Special Education funding for the 2023 school year, complexity and special education related expenditures exceed revenues by 16%.
- These measures are consistent with the findings of the 2019 report, which estimated a similar funding gap.
- This comparison uses FY 2021 funding and expenditure data due to the availability of Financial Form 9 data. However, to reflect the additional funding in the 2021 budget, an inflation-adjusted funding increase was included in the model.
- Because of inconsistency in accounting methods, estimated ELL expenditures are likely to be conservative.

Source: Indiana Department of Education, Policy Analytics, LLC

# Complexity and Special Education Funding Gaps

## Conclusions and Implications

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- ▶ School funding in Indiana has increased by \$1.4 billion since 2015
- ▶ Funding for the lower complexity schools has increased 44% faster than for more complex schools, which are funded at a higher per-student level.
- ▶ Complexity-related expenditures exceeded categorical revenues by an estimated 14% for FY 2021.
- ▶ Additional funding reduced the special education funding gap from 33% in 2015 to 16% (est.) in 2023.
- ▶ The special education funding gap affects schools regardless of complexity
- ▶ For the most complex schools, complexity and special education expenditures exceed categorical revenues by 16%.



## Section 2

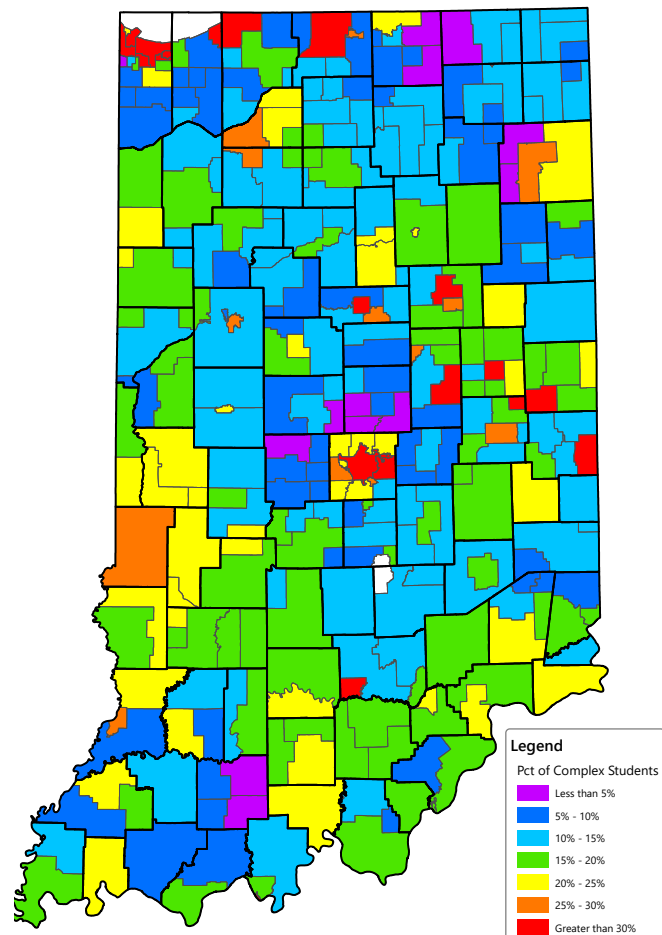
### Evaluating the Complexity Index in Context with Economic Indicators

- ▶ Overview of the Complexity Index in Indiana Schools
- ▶ Comparison of Complexity Index to socio-economic indicators
- ▶ Relationship of economic indicators to school funding growth

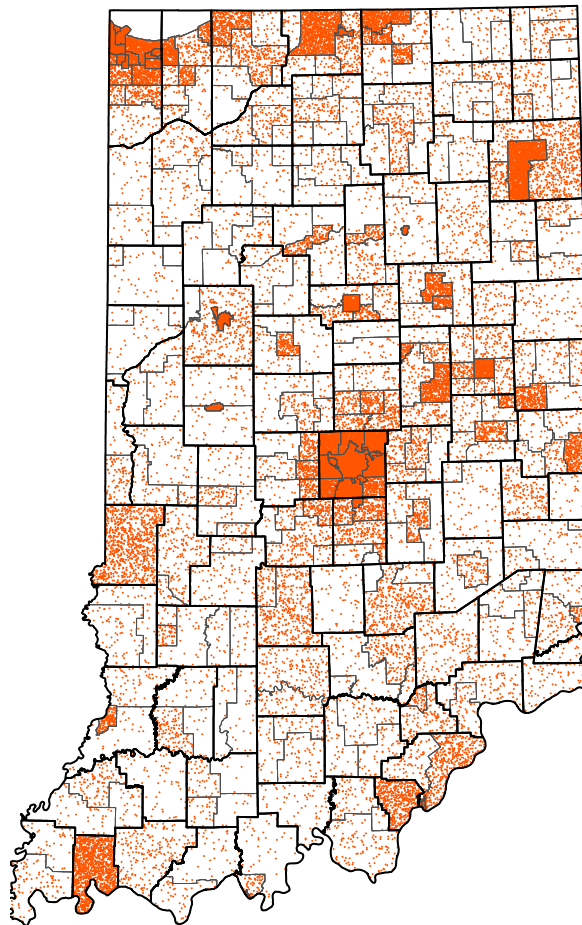
# Complexity in Context with Economic Indicators

## Complexity Index by Indiana School Corporation (2021)

Complexity Index by School Corporation



Density of Complex Student Population



**More than 1/3 of Indiana students are in schools with a complexity index greater than 20%.**

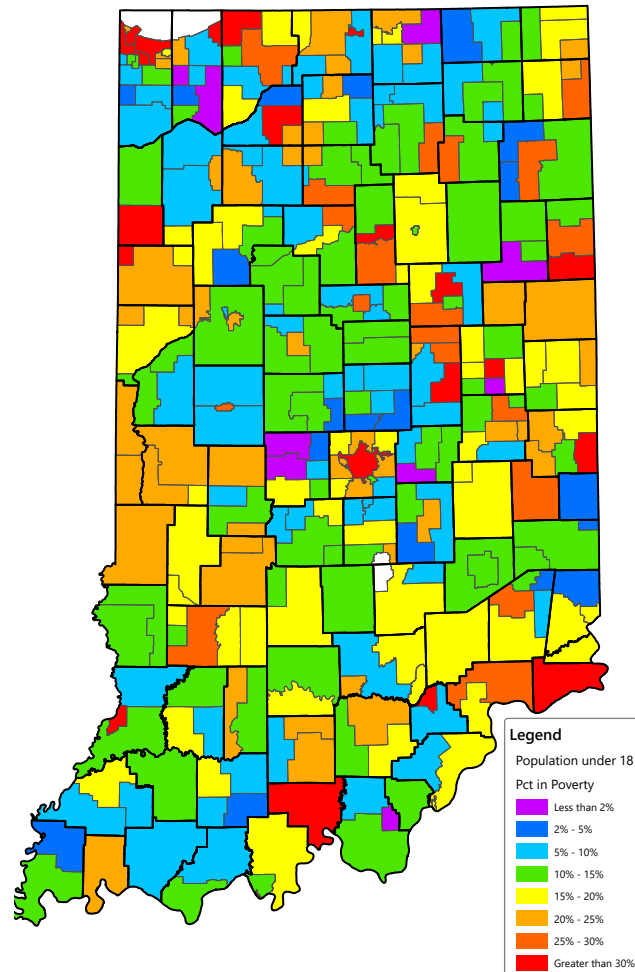
- The median complexity index for Indiana schools is 14%.
- The average complexity, weighted for enrollment is 17%.
- The top 50 most complex school corporations comprise 60% of the state's total complex student population.
- High complexity schools are located in Indiana's major cities, and also regional centers such as Kokomo, Anderson, and Marion.

Source: United States Census Bureau

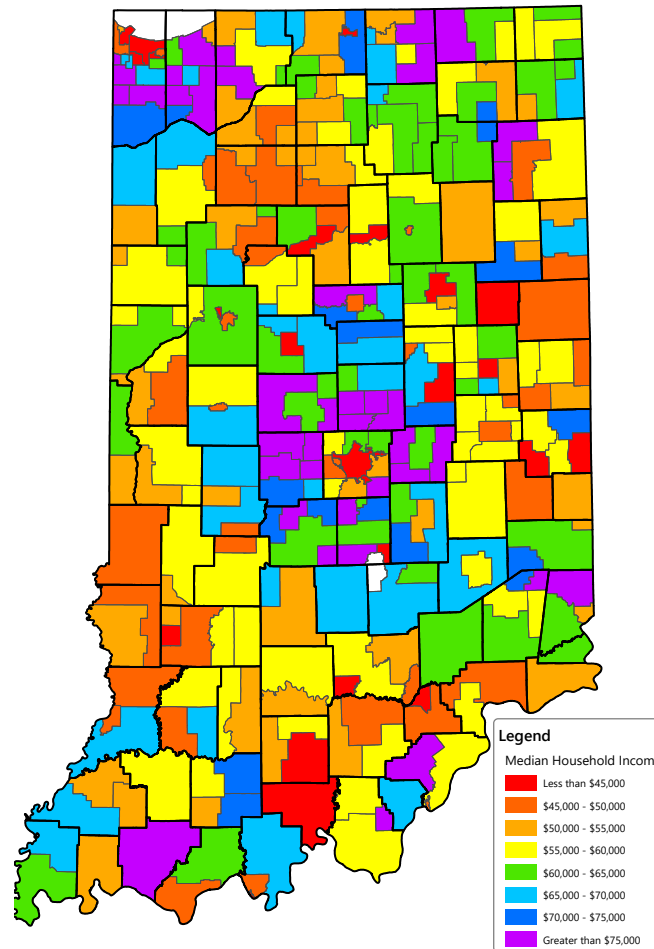
# Complexity in Context with Economic Indicators

## Complexity Index by Indiana School Corporation (2021)

Population Under 18 in Poverty



Median Household Income



**Indiana's more complex schools track with higher poverty and lower median income.**

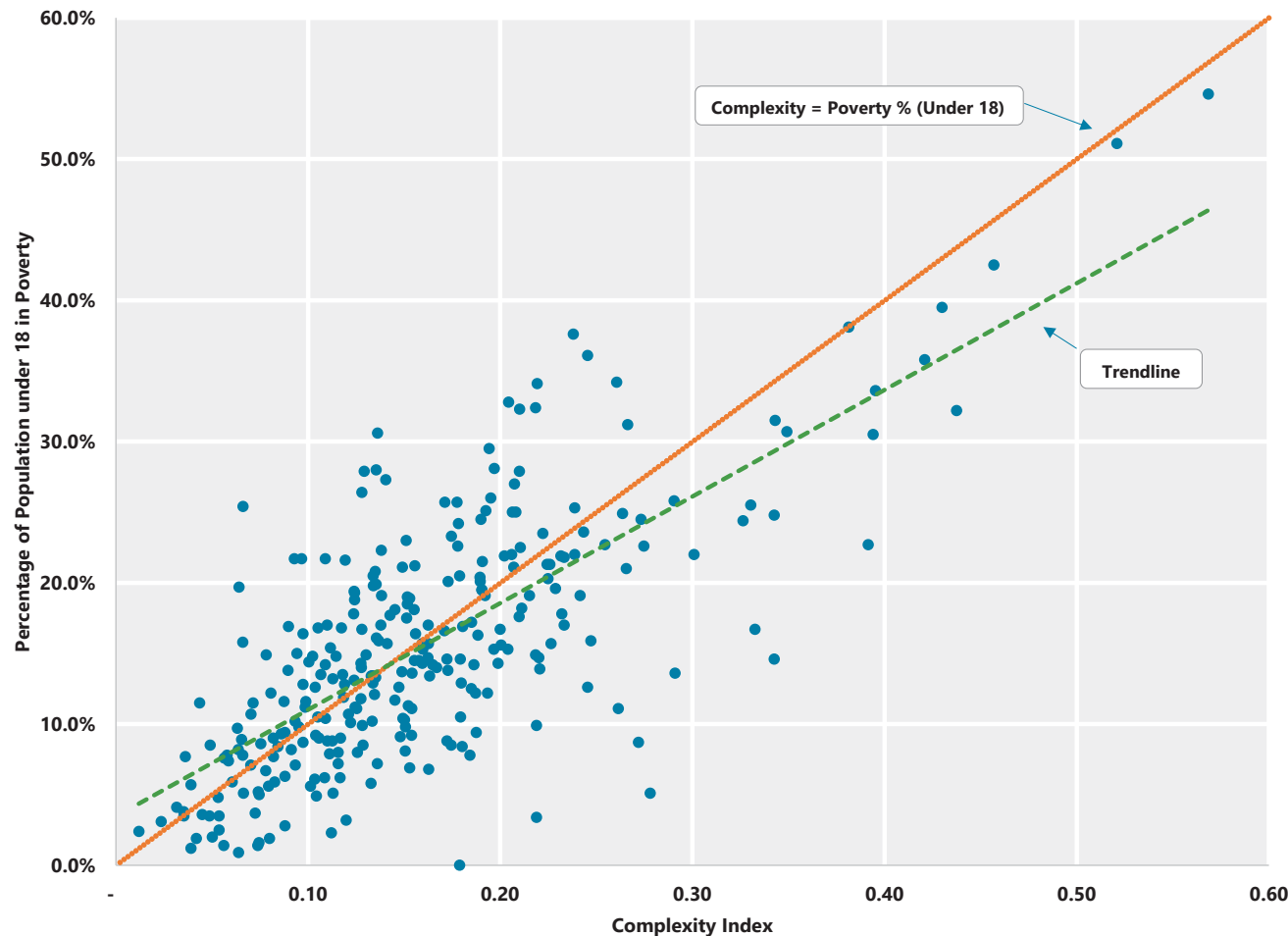
- More than 20% of individuals under the age of 18 live in poverty for 78 Indiana school corporations.
- The median household income in Indiana was \$62,743 in 2021.
- The median household income for the highest complexity school (Gary Community Schools) was \$30,701 in 2021.
- The median household income for the lowest complexity school (Zionsville Community School) was \$135K.

Source: United States Census Bureau

# Complexity in Context with Economic Indicators

## Relationship Between Complexity and Poverty

### Indiana Schools: Complexity Index Compared to Individuals under 18 in Poverty



**The complexity index generally tracks higher as poverty for the population under 18 increases.**

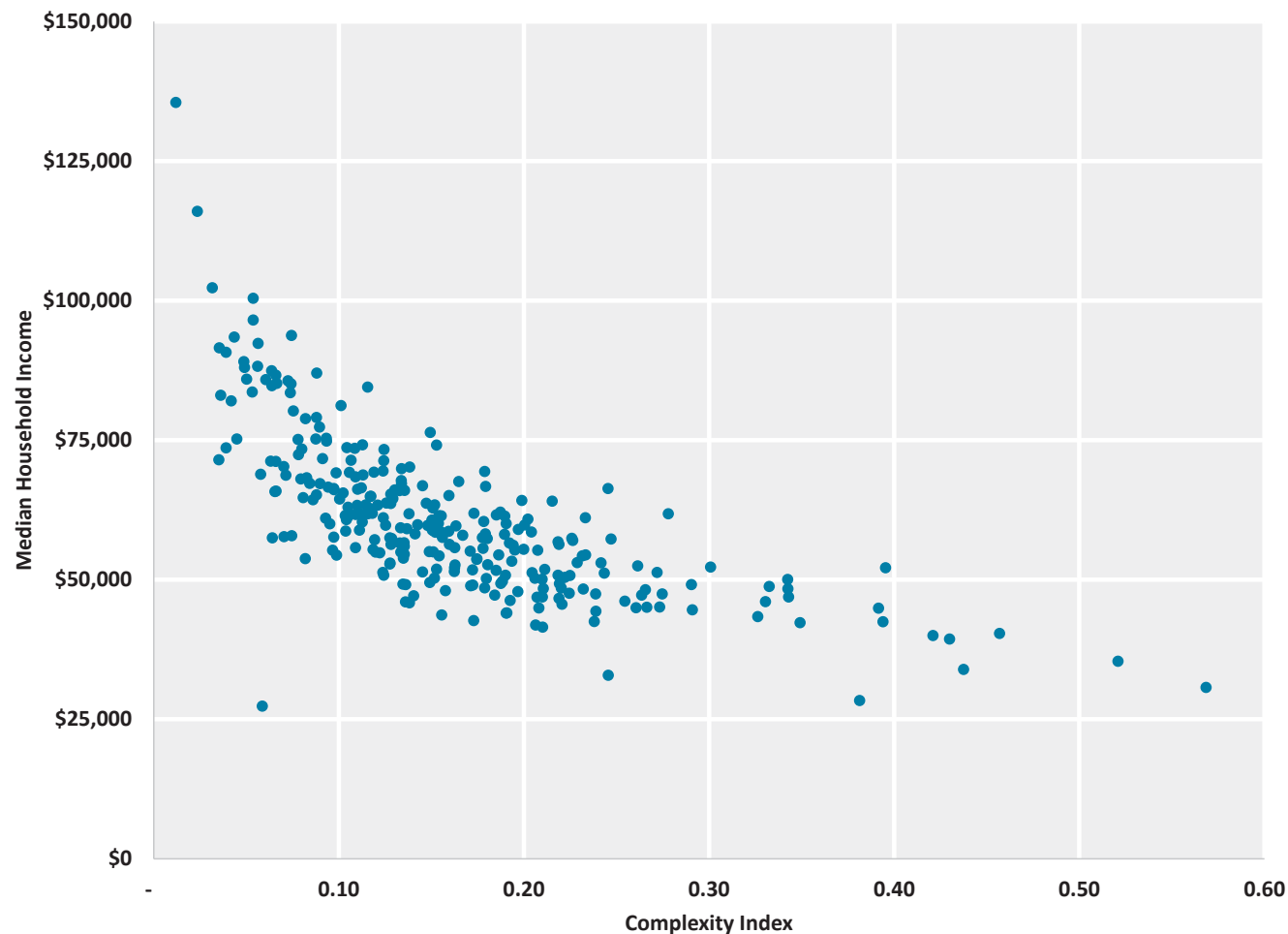
- The orange line on the adjacent chart reflects the point where the percentage of individuals under 18 in poverty equals the complexity index.
- The poverty rate exceeds the complexity rate for points above the orange line, and the complexity rate exceeds the poverty rate for points below the orange line.
- The complexity index for highly complex schools trends consistently with poverty. However, it is possible that a higher concentration of impoverished enroll in public schools (as opposed to private).

Source: United States Census Bureau

# Complexity in Context with Economic Indicators

## Relationship between Complexity and Household Income

### Indiana Schools: Complexity Index Compared to Individuals under 18 in Poverty



**The complexity index correlates with lower household incomes, with some dispersion.**

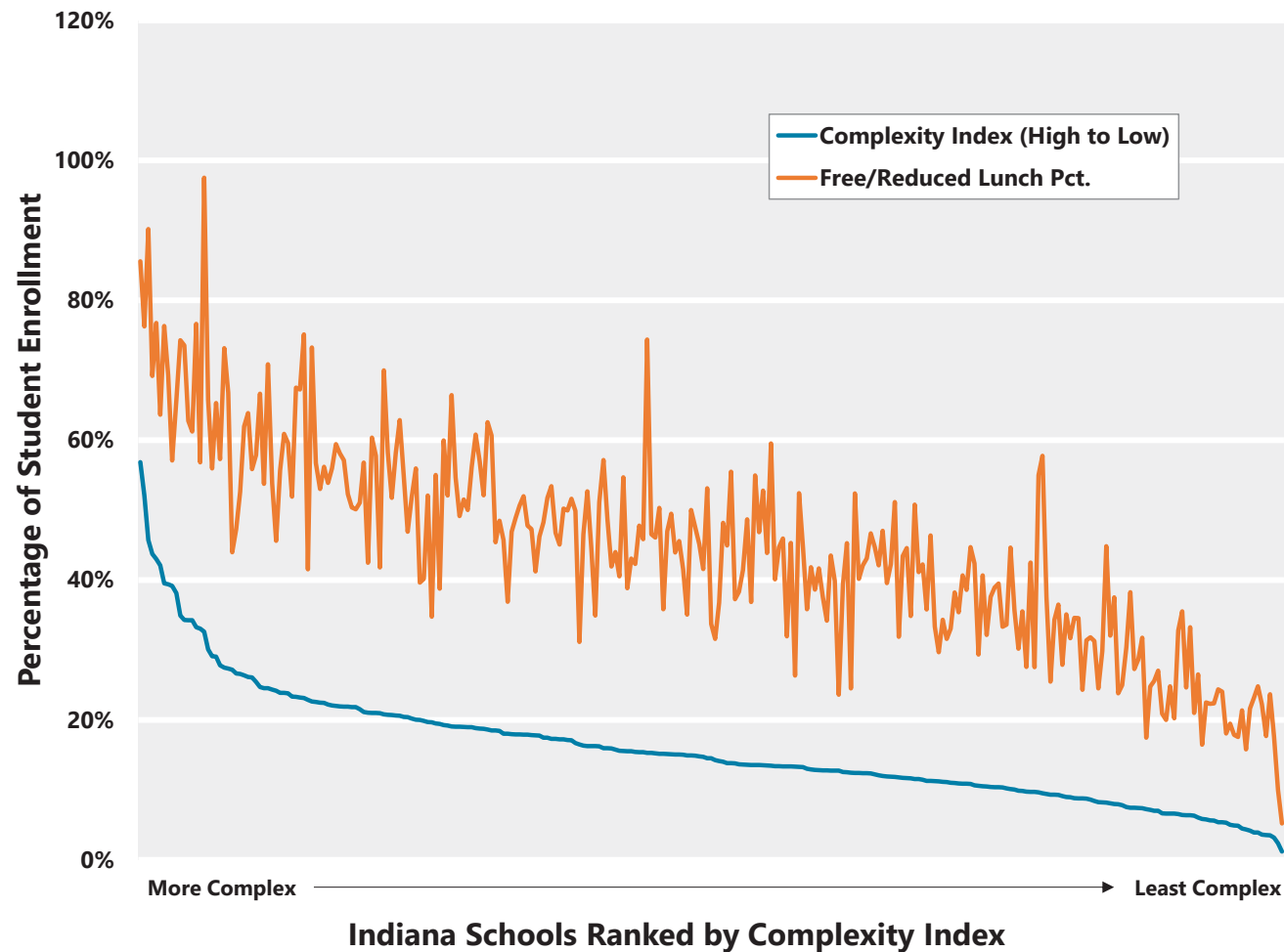
- The complexity index generally increases as household median income decreases.
- These measures are consistent with the findings of the 2019 report, which estimated a similar funding gap.
- There is some dispersion as household income decreases. The complexity index ranges from 0.25 to 0.52 for schools with household incomes of approximately \$40K. This may be an outcome of the rural/urban differences in direct certifications.

Source: United States Census Bureau

# Complexity in Context with Economic Indicators

## Relationship between Complexity Index and Free and Reduced Lunch

### Indiana Schools: Complexity Index compared to Free/Reduced Lunch Rate



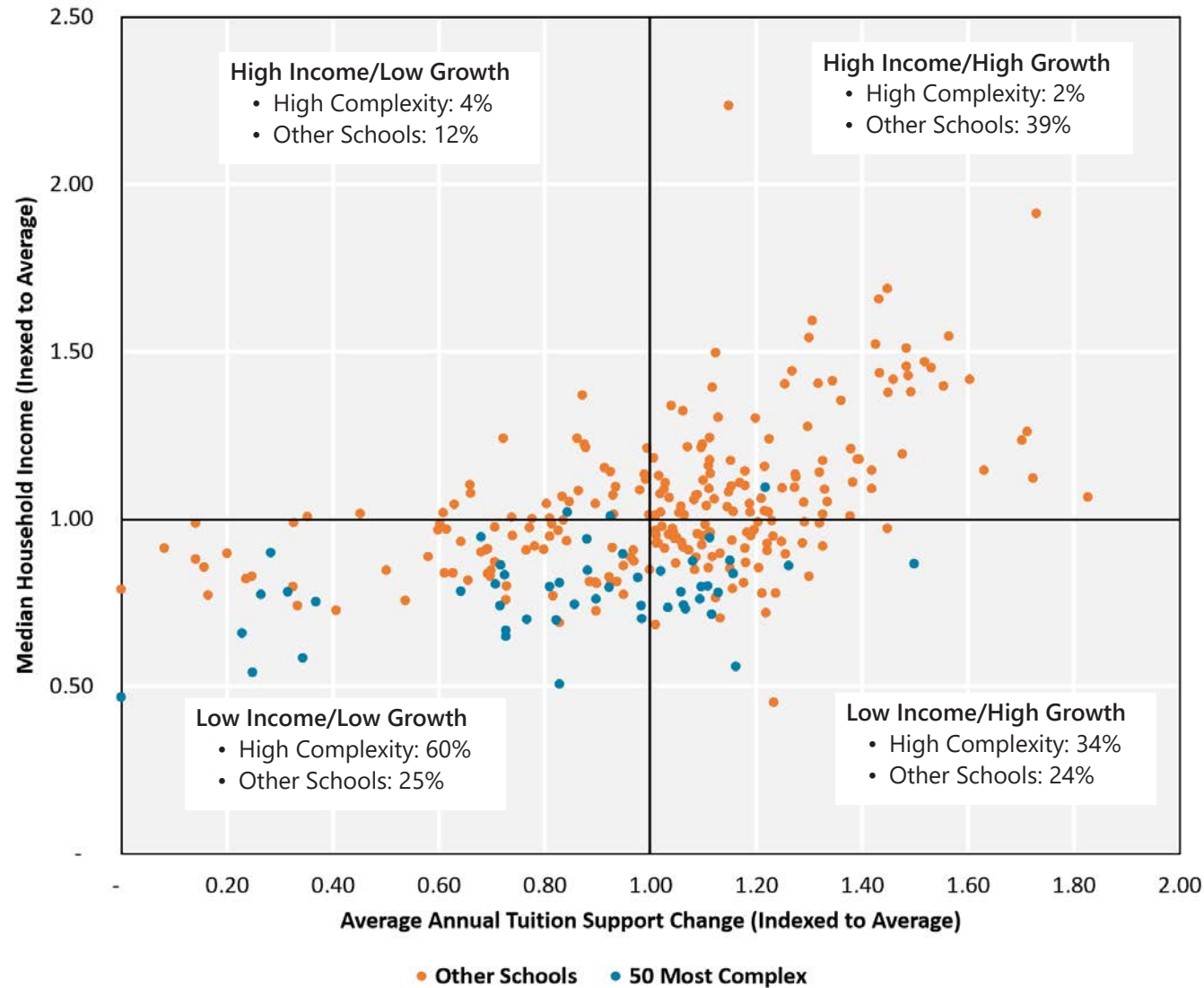
**The Complexity Index identifies a lower proportion of students as complex than Free/Reduced lunch, but retains a similar relationship among schools.**

- On average, the complexity index is 65% lower than the percentage of students that qualify for free or reduced lunch.
- On a per-student basis, fewer students qualify for the complexity grant than if Free/Reduced lunch was the basis for complexity.
- However, the complexity index maintains a similar relationship between schools as Free/Reduced lunch, which would result in a similar distribution pattern of the complexity grant (though exceptions do exist).

Source: United States Census Bureau

# Complexity in Context with Economic Indicators

## Relationship of Median Household Income to Per Student Funding Growth



**Higher median household income correlates with faster per student tuition support growth in Indiana.**

- The adjacent matrix indexes the per student change in tuition support funding on the x-axis, and indexes household income on the y-axis.
- Most schools with below average household incomes have seen below average tuition support growth.
- Only 36% of the top 50 complex schools experienced above average tuition support funding.

Source: United States Census Bureau, Indiana Department of Education, Policy Analytics, LLC

# Complexity in Context with Economic Indicators

## Conclusions and Implications

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- ▶ A higher complexity index generally correlates with higher levels of poverty and lower median household incomes.
- ▶ The complexity index identifies a significantly lower proportion complex students than free and reduced lunch.
- ▶ The complexity index keeps schools in a similar relative relationship regarding complexity funding as other economic measures, with some dispersion.
- ▶ Higher median household income is correlated to higher per student tuition support growth in Indiana schools.



## Section 3

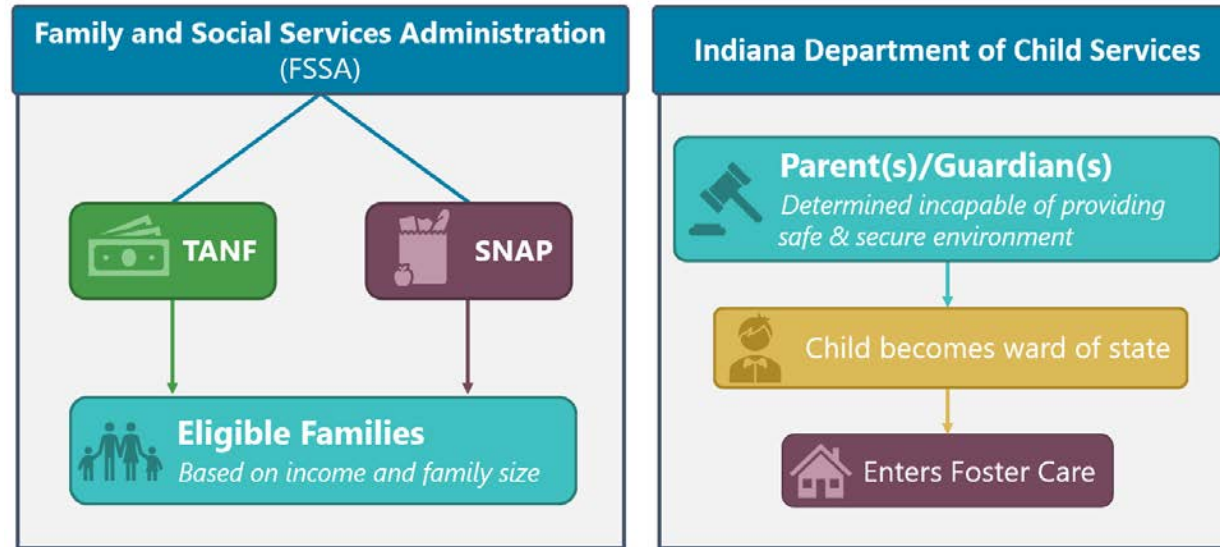
### Review of the Complexity Matching Process

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- ▶ Overview of eligibility criteria
- ▶ Description of the complexity matching process
- ▶ Data implications for complexity matching

# Complexity Matching Process

## Description of TANF, SNAP, and Foster Care Processes



### Family and Social Services Administration

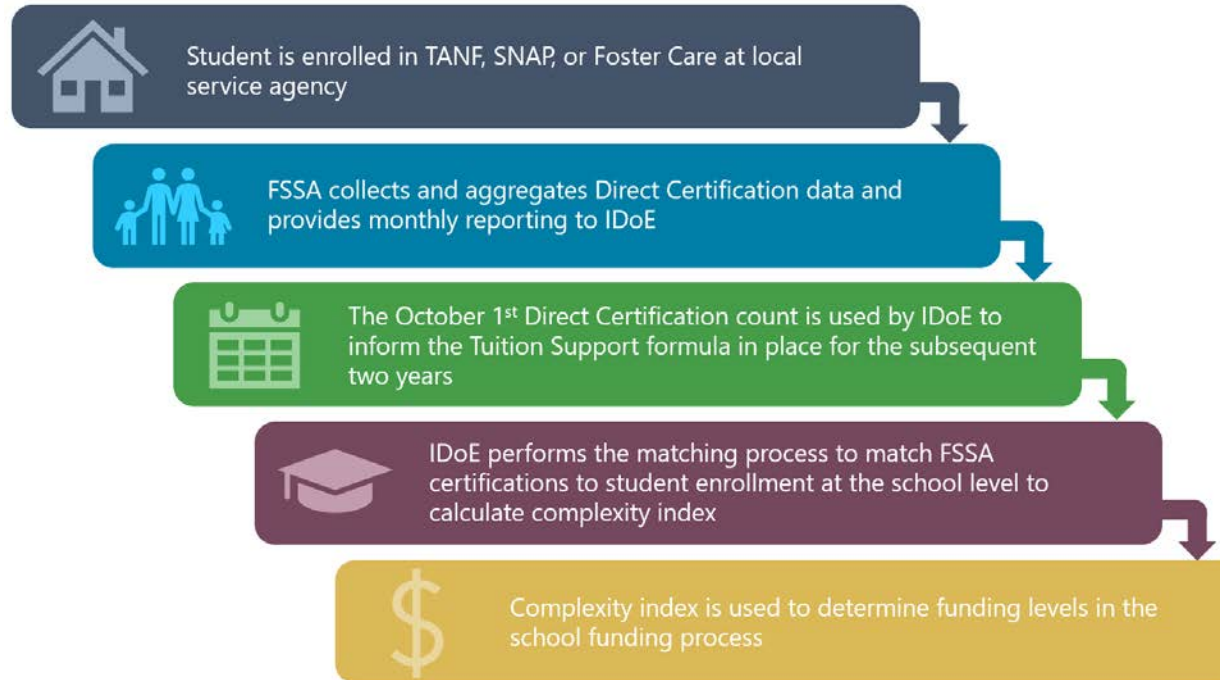
- Temporary Assistance for Needy Families (TANF) is a federal/state program administered by the Family and Social Services Administration (FSSA). TANF provides cash assistance and supportive services to families of need with children. Eligibility to receive assistance is based on the family's income and the family size.
- Supplemental Nutritional Assistance Program (SNAP) is a federal/state program administered by the FSSA. SNAP provides food assistance to low-income families. Eligibility to receive food assistance is based on the family's income and the family size.

### Indiana Department of Child Services

- The Indiana Department of Child Services administers Indiana's foster care program. A child enters foster care when an Indiana court determines that the parents/guardians of the child are incapable of providing a safe and secure environment for the child. The child becomes a ward of state while the child is in foster care.

# Complexity Matching Process

## Complexity Matching Process Description

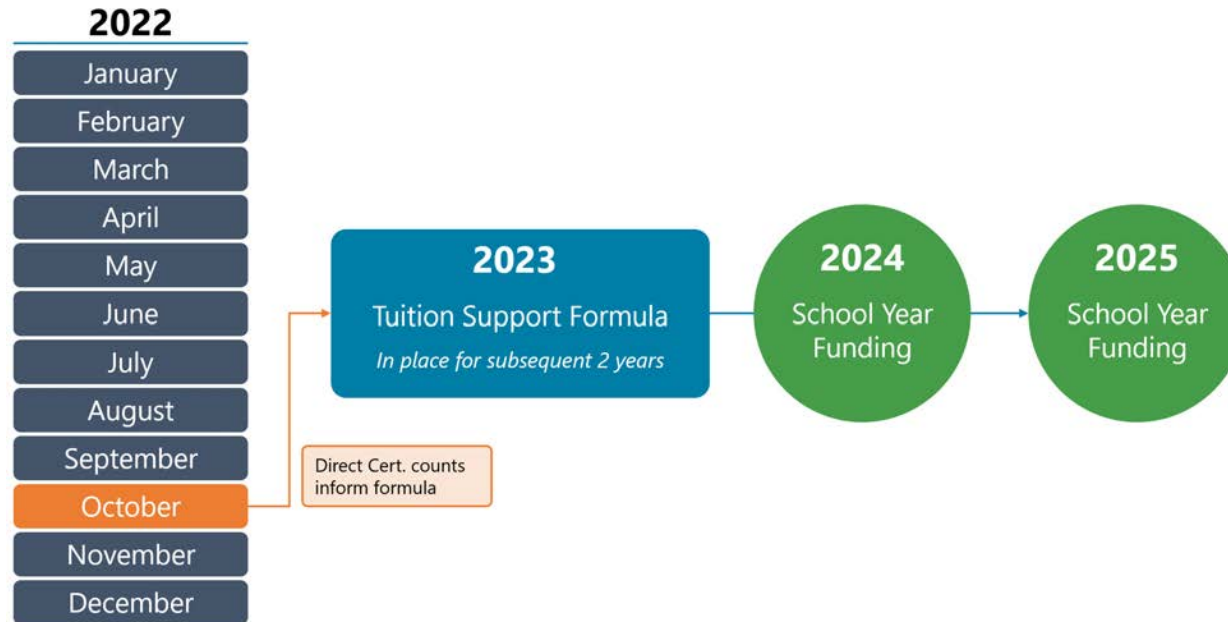


**Direct Certification data provided by FSSA is matched to schools by IDoE in order to calculate the complexity index used for school funding.**

- Families and students enroll in Direct Cert programs (TANF, SNAP, Foster Care) directly with local agencies.
- The IDoE then works to match Direct Cert enrollees to schools.
- The resulting complexity factors are in place for the two years of the biennial budget.

# Complexity Matching Process

## Timing Implications of Complexity Funding

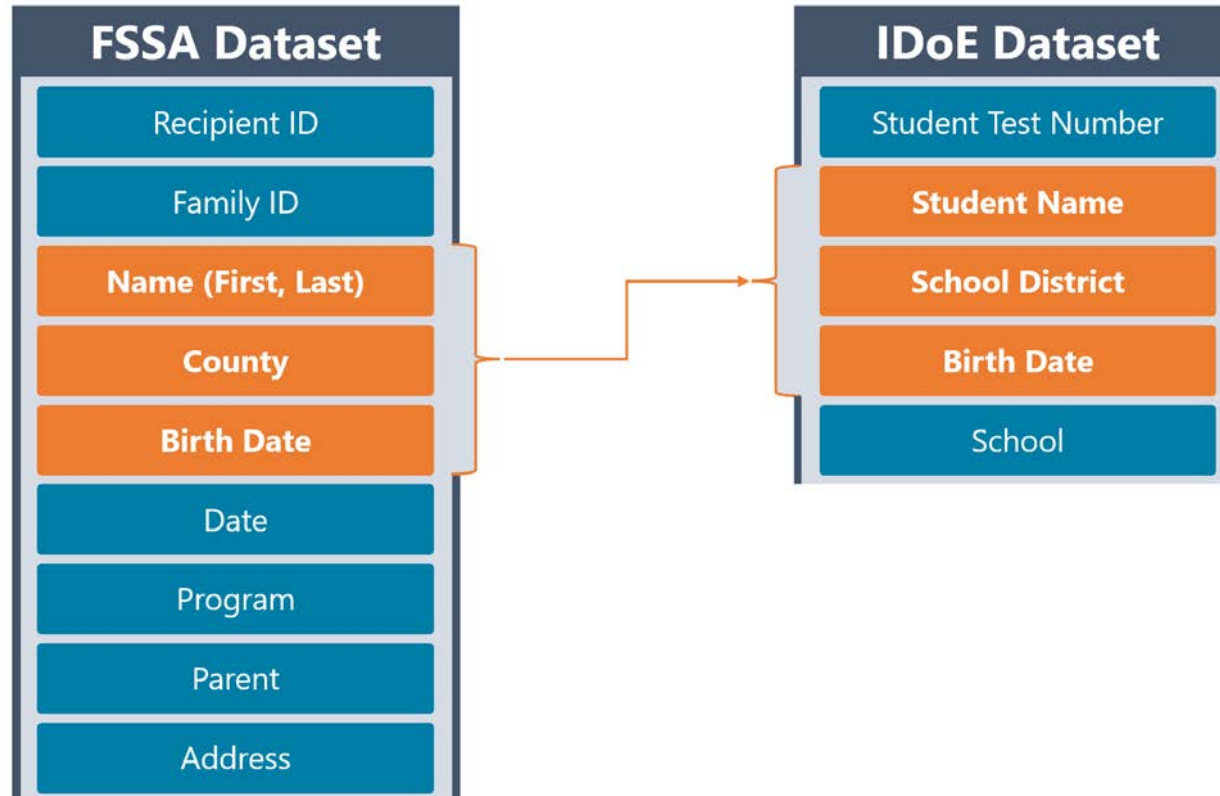


**Direct Certification Counts as of October 1st are used in the budget process to determine complexity funding for the following two fiscal years.**

- The calculations that feed into the biennial budget process are based on Direct Cert. counts as of October 1st.
- For the upcoming budget cycle, Direct Cert. counts as of October 1, 2022 will be used for SY 2024 and SY 2025 complexity calculations.
- The complexity index is not dynamic and does not shift with student demographics.

# Complexity Matching Process

## Data Elements Used for Matching



**The FSSA and IDoE datasets do not share a common unique identifier to facilitate matching.**

- The project team met with both FSSA and IDoE staff to understand the dynamics of the complexity matching process.
- Both the FSSA dataset and IDoE dataset have an identifier for each student, but the data structures are not designed to share identifiers between systems.
- The IDoE uses an algorithm based on student metadata to achieve a probabilistic match for each student.
- The systems do not have a feedback loop to identify and correct unmatched records.

# Complexity Matching Process

## Conclusions and Implications

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- ▶ The IDoE uses data provided by the FSSA to match SNAP, TANF and Foster Care participants to school corporations.
- ▶ The match is based on enrollees as of October 1 of the year prior to the budget, and resulting factors are in place for the subsequent two years.
- ▶ There is no shared unique identifier to facilitate the matching of students between FSSA and IDoE datasets.

# Section 4

## Review of Complexity Funding in Other States

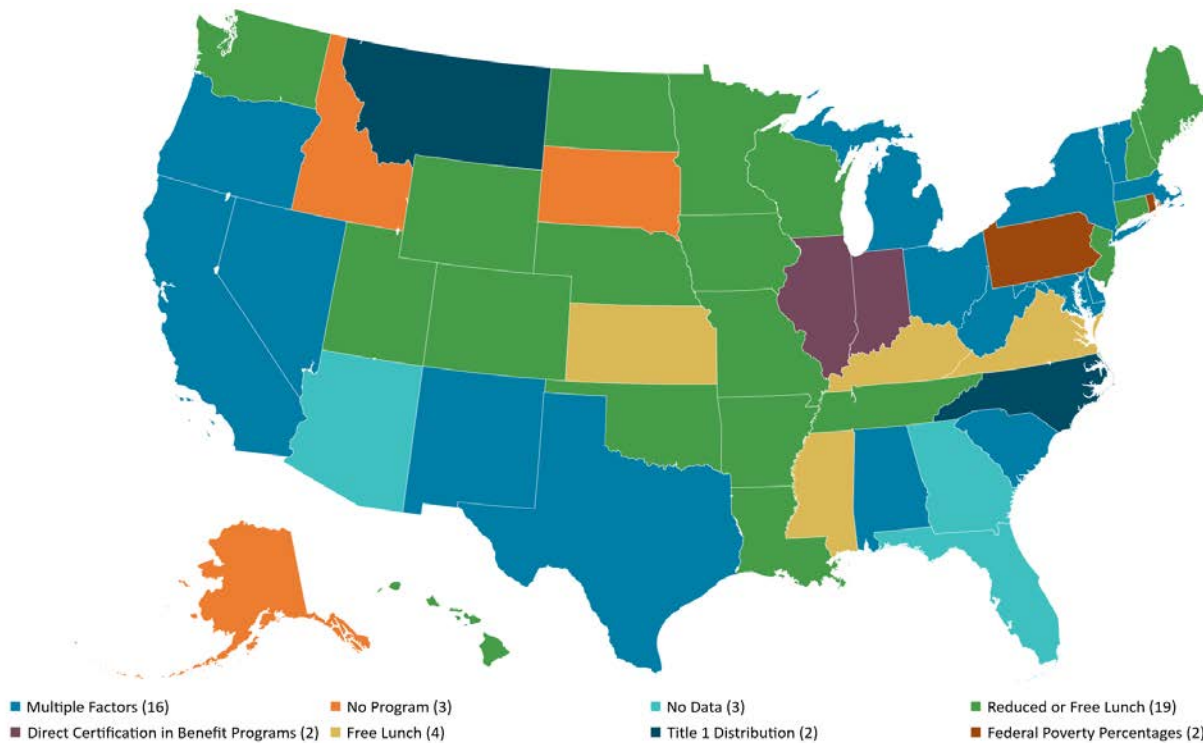
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- ▶ Methods to identify complexity populations
- ▶ Methods to distribute complexity funding
- ▶ Overview of potential funding methodologies

# Review of Complexity Funding Practices

## Complexity Identifiers

### Mechanisms to Identify At-Risk Students



### At-Risk Student Identifiers

- 2 states (Indiana and Illinois) use the direct certification in benefit programs to identify at-risk students.
- 19 states use eligibility under the federal reduced or free lunch program to identify at-risk students.
- 16 states use multiple factors to identify at-risk students. Of these programs, 4 states use a combination of factors that includes federal free lunch program eligibility. A combination of direct certification and other factors is used of 8 of the 16 include direct certification in benefit programs.
- 2 states use the federal Title 1 eligibility.
- 2 states use federal poverty to identify at-risk students.

Source: Education Commission of the States, *K-12 and Special Education Funding*, October 2021

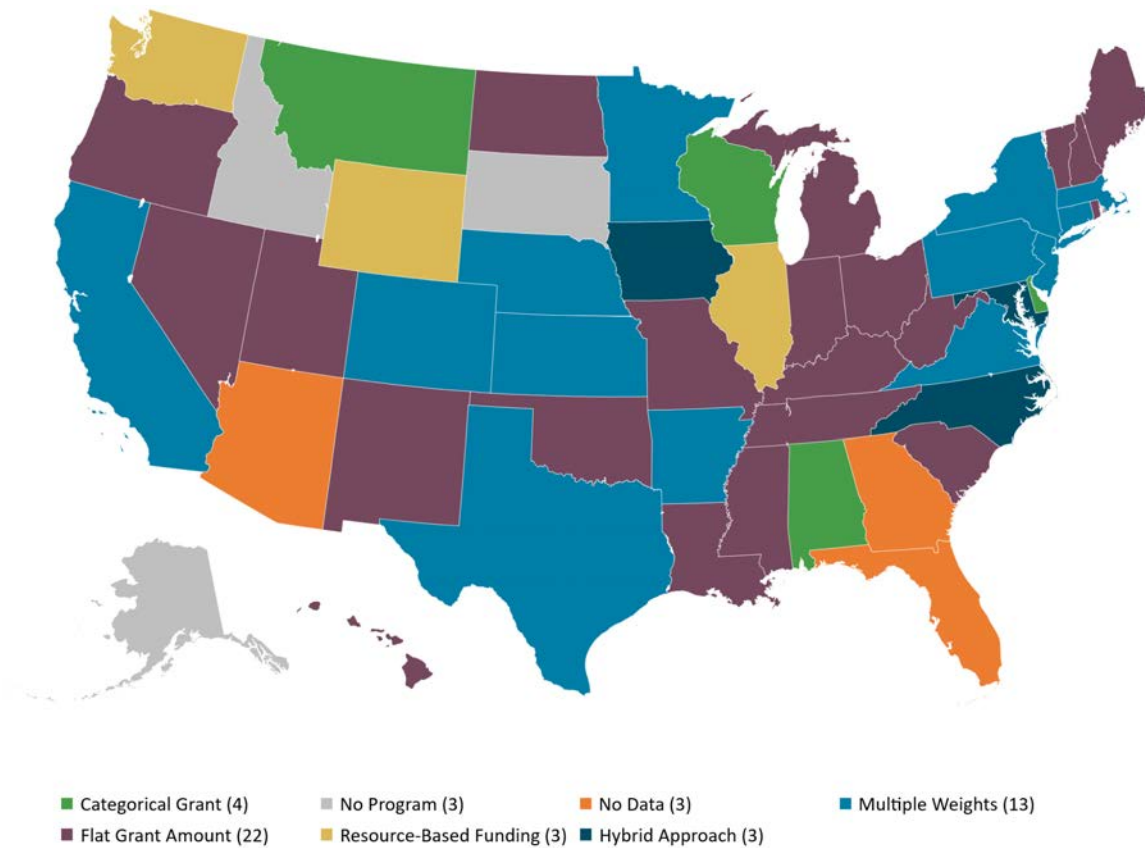
Note: According to an October 2021 survey by the Education Commission of the States, 6 states were "non-responsive" to the survey, therefore no data is provided. In a June 2016 report by ECS titled, "The Importance of At-Risk Funding", 3 of the states shown as "no program" in the graphic did not, in fact, offer programs to fund at-risk students. That report cited Alaska, Idaho, and South Dakota as not offering programs, but also added in Delaware, as not offering a program. Further, in the 2021 survey, Georgia, Florida, and Arizona did not respond to the survey. However, in the 2016 report, those 3 states did have programs for at-risk students, as did Delaware. So combining the data from both the 2016 report and the 2021 survey, only 3 states do not have programs for at-risk students, [Alaska, Idaho, South Dakota].



# Review of Complexity Funding Practices

## Complexity Funding Methodologies

### Mechanisms to Fund At-Risk Students



### Funding Mechanisms

- A **Flat Grant** amount is a single per-student amount or weight that is applied to supplement funding for at-risk students.
- **Multiple Weights** refers to at-risk funding based on multiple criteria or inputs. These could include ELL, mobility metrics, or other types of socio-economic indicators.
- **Resource Based Allocations** are typically based on student to staff ratios, where all districts are funded at a base amount.
- **Categorical Grant** mechanisms provide funding for students or programs that meet specific eligibility requirements.

Source: Education Commission of the States, *K-12 and Special Education Funding*, October 2021

Note: According to an October 2021 survey by the Education Commission of the States, 6 states were “non-responsive” to the survey, therefore no data is provided. In a June 2016 report by ECS titled, “The Importance of At-Risk Funding”, 3 of the states shown as “no program” in the graphic did not, in fact, offer programs to fund at-risk students. That report cited Alaska, Idaho, and South Dakota as not offering programs, but also added in Delaware, as not offering a program. Further, in the 2021 survey, Georgia, Florida, and Arizona did not respond to the survey. However, in the 2016 report, those 3 states did have programs for at-risk students, as did Delaware. So combining the data from both the 2016 report and the 2021 survey, only 3 states do not have programs for at-risk students, [Alaska, Idaho, South Dakota].

# Review of Complexity Funding Practices

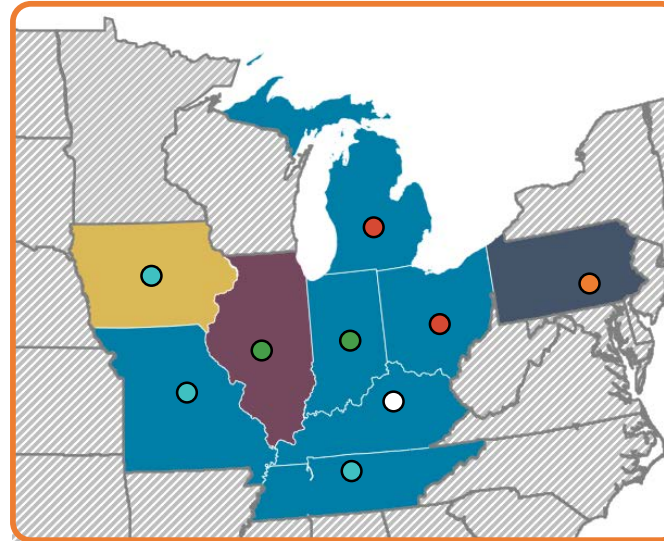
## Complexity Funding Methodologies

### Possible Methodologies to Identify Complexity

#### Method of Identification

Direct Certification	●
Reduced/Free Lunch	●
Multiple	●
Federal Poverty	●
Free Lunch	○
Income Tax Returns	
School Level Poverty	

#### Neighboring States



#### Funding Mechanism

- Multiple Weights
- Flat Grant Amount
- Resource-Based Funding
- Hybrid Approach

**A number of methodologies to identify at-risk student populations are in use throughout the country.**

- Indiana's neighbors use a number of identification methodologies in order to identify and fund at-risk students.
- Most neighboring states use a flat per student grant amount, as does Indiana.
- Alternative methods to identify at-risk populations include using data from income tax returns and school level poverty metrics.
- "Funding for At-Risk Students in Indiana: Issues and Recommendations" contains an in depth evaluation of potential funding options.

Sources:

Education Commission of the States, *K-12 and Special Education Funding*, October 2021

Blagg, Kristin; Gutierrez, Emily; Terrones, Fanny; Garriga, Gabrielle, *Identifying a New "At-Risk" Measure*, Urban Institute, December 2021

Toutkoushian, Robert K, *Funding for At-Risk Students in Indiana: Issues and Recommendations*, October 2019

# Review of Complexity Funding Practices

## Conclusions and Implications

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- ▶ Indiana is one of few states that identifies complexity primarily through direct certifications
- ▶ Most states use Free/Reduced lunch or some form of combined parameters to identify at-risk students.
- ▶ Many states, including Indiana use a flat grant system to fund complexity, but 13 states use a hybrid approach with multiple factors.
- ▶ Alternative identification methodologies are available, including using state income tax returns, and developing school level policy metrics.