

SCHOOLS FORUM GUIDANCE NOTE 3 – THE MINIMUM FUNDING GUARANTEE

Overview

1. The minimum funding guarantee (MFG) was introduced to the school funding system for the 2004-05 financial year. The intention was to provide schools with stability of funding: the MFG does this by guaranteeing all schools a minimum percentage increase in their funding per pupil from one year to the next. It applied to a school's delegated budget, and not to specific grants.
2. The key principle that underpins the detailed operation of the guarantee is that the comparison of a school's budget between one year and the next should be done on a like for like basis. This means that some elements of a school's budget need to be excluded from the calculation, since they would otherwise distort the calculation and schools would receive too high or too low a budget. The school funding regulations set out a number of elements of funding which must be excluded from the calculations.
3. It is also important that the MFG methodology takes proper account of pupil number changes. For 2006-07, we are moving from a system in which there is a diversity of arrangements for counting pupil numbers for school budgets, to one in which all school must be funded on the basis of a single pupil count, taken in the January immediately before the financial year for which the budget is set. This change means that, in order to reflect properly the change in pupil numbers between the 2005-06 and 2006-07 financial years, the calculation should use January 2005 and January 2006 pupil numbers.
4. The current arrangements for calculating the MFG can produce anomalous outcomes: local authority funding formulae are diverse, and it is not possible for the regulations to include every type of funding that could distort the operation of the MFG. In addition, the transition from the current school funding system, with a number of different pupil number counts, to the new system, with a single pupil count, may produce other anomalies.
5. The current system for dealing with anomalies is for local authorities, after discussion with their Schools Forum, to ask the Secretary of State to approve a change to the MFG methodology. From 2006-07, Schools Forums will have the responsibility for deciding whether changes to the MFG methodology proposed by their local authority should be implemented. It should be stressed that this facility is one that should be used in exceptional circumstances, and authorities should only propose alternative arrangements where the application of the MFG produces a clearly anomalous outcome - whether that be too high or too low. And if a proposal affects more than 20% of an authority's schools, the authority must continue to seek approval from the Secretary of State as it does now.
6. The purpose of this note is to give guidance to School Forums, to help them to take decisions on local authority proposals to modify the application of

the MFG. It discusses the legal basis for Schools Forums' decision making powers, gives further background on the underlying principles and factors Schools Forums should consider when taking decisions, and then presents a number of case studies:

- a. schools changing in size, including funding for new schools (paragraph 22);
- b. changes in special units attached to schools (paragraph 26);
- c. new formula factors, and those that come to an end (paragraph 27);
- d. schools that cease to be eligible for funding under a given factor (paragraph 30);
- e. merging schools (paragraph 32);
- f. how protection for previous formula changes can be handled (paragraph 35);
- g. changes to SEN Funding (paragraph 37) and;
- h. average/actuals protection (paragraph 42).

7. Further discussion of pupil number changes in the MFG, and the changes that the move to a single pupil count for all schools will bring, is at paragraph 44 onwards.

Description

8. The MFG is a way of giving schools a guaranteed minimum increase in funding per pupil each year. It works by comparing a school's level of funding per pupil from one year to the next on a like for like basis, and in such a way as to exclude funding that could distort the per pupil value that is the basis for the guarantee. The baseline for the calculation is intended to cover as much of a school's budget as possible and includes all pupil related elements, and some of the non pupil related elements such as premises, and small school protection factors. It excludes some items, because they do not relate to pupil numbers or they are calculated as an actual or estimated cost. However, given the diversity of local authority funding formulae, the methodology set out in the regulations cannot cover all the circumstances that will be faced by each and every authority. It is therefore necessary that there should be some provision to allow for modification of the methodology of the MFG where not to do so would produce anomalous results.

Schools Forum Powers

9. Section 101 and Schedule 10 of the Education Act 2005 allow the devolution of certain decisions from the Secretary of State to Schools Forums. The decision that will be devolved in this case is whether to vary the operation, method or rules set out in the school funding regulations which

govern operation of the Minimum Funding Guarantee. This is an area where local authorities currently have to apply to the Secretary of State for approval under regulation 28 of the School Funding Regulations.

10. Forums will not have the power to initiate proposals: they may only respond to proposals initiated by the local authority. Where it is not possible to reach a consensus locally on the issue (ie where the Forum does not agree to a proposal from the authority), it remains open to the authority to apply to the Secretary of State for approval, as now. Where a particular proposal to vary the operation of the MFG would affect 20% or more of an authority's schools, it will still be necessary for the authority to seek the approval of the Secretary of State: it should consult the Forum before doing so and report the Forum's views to the Secretary of State.

Background

11. A detailed description of the MFG methodology is available in the note "Calculation of the Minimum Funding Guarantee" which will be published when Dedicated Schools Grant allocations are announced. In broad terms, it works as follows:

- a. an adjusted budget share for the baseline year is calculated, excluding items that would distort the calculation (see below for more discussion of this key issue);
- b. this adjusted budget share is increased by a percentage increase (usually referred to as the level of the MFG), and then adjusted to take account of pupil number changes, to give a guaranteed funding level (GFL);
- c. where the school's adjusted budget share for the new year, as calculated through the local authority formula, is below its GFL, the school receives an MFG allocation equal to the difference;
- d. funding for excluded items for the new year is added back on.

12. The methodology of the MFG is critically dependant on the comparison between the amount of per pupil funding for one year and the next on being a like-for-like basis. To achieve this, the school funding regulations require a number of adjustments to be made to a school's budget share to remove elements of funding that would distort the value of the school's per pupil funding, for items such as: infant classes, excluded pupils, rates, PFI payments, NQTs and named pupils with individually assigned resources due to their complex SEN (often with a Statement of SEN).

13. To see how such funding might distort the operation of the MFG, take as an example funding for named pupils, the number of which varies from year to year in a school. A local authority's arrangements for supporting pupils with complex SEN is usually based on the amount of additional support that must be delivered to enable access to the curriculum: the number of hours of support assistant time per week would be an example. To include

this funding in the baseline for the MFG for a school whose population of pupils with complex needs (often with Statements) reduces from one year to the next would be to protect the school against a reduction in funding, when the school's need to spend has reduced: continuing with the example above, it would no longer need to provide the hours of support assistant time for a pupil who has left the school. But if this funding were not excluded from the MFG baseline, the school would be protected against its loss through an inflated baseline per pupil.

14. This consideration would also apply where a school's population of pupils with complex SEN is increasing. In this case, including the funding for such pupils in the baseline (rather than excluding it and adding it on after the MFG allocation has been calculated) would mean that the school's need to spend more on such pupils would not be properly recognised: the MFG methodology would mask some or all of this increased need to spend.

15. For the majority of schools, the funding that is excluded from their baseline budget share by regulation will ensure that their current year's budget is comparable to their previous year's for the purposes of establishing whether the minimum funding guarantee has been met or not. But given the wide diversity of local authority formulae, regulations cannot cover every situation that could distort the baseline of per pupil funding, and so give rise to anomalous outcomes between one year and the next. That is why there is a facility to modify the operation of the MFG, to avoid anomalous outcomes for schools in these situations: from 2006-07, Schools Forums will take decisions on proposals from their local authority to use that facility.

Key Considerations for Schools Forums

16. The key principle that Schools Forums will need to have in mind when taking such decisions is the need to avoid distortions in the baseline for per pupil funding that would result in schools receiving either too high or too low a level of funding, as a result of a rigid application of the MFG methodology. The case studies below are taken from requests that the Department has dealt with over the past two years, and illustrate the types of situations that Schools Forums will need to take decisions on.

17. There are some common themes to the causes of anomalies: changes in school size, or the provision offered at a school; changes in school characteristics, meaning that schools become eligible for a particular element of funding, or cease to be so; the introduction or deletion of formula factors; and new delegation or changes to the pattern of delegation. In most of these cases, it is relatively straightforward to identify the cause of the anomaly, and to adjust the MFG methodology so as to eliminate it.

18. For cases of new delegation or changes to the pattern of delegation (or allowing the impact of formula change to have more of an impact on school budgets than the MFG would allow), if the proposed change affects more than 20% of an authority's schools, the Secretary of State's approval will still be required to a change in the MFG methodology. If fewer than 20% of an authority's schools are affected by the proposed change, authorities do not

need to seek that approval, but they and their Schools Forums will need to balance carefully: ensuring that formula changes do feed through into school budgets on the one hand; and the need to ensure that school budgets remain stable from year to year – which is the fundamental point of the MFG.

19. When deciding on proposals to modify the MFG methodology, Schools Forums should consider the impact of such proposals on schools, which their local authority should set out for them when making the proposals. The Department has turned down proposals for modifying the MFG methodology where the adjustments to school budget shares are slight, and Schools Forums should think carefully about whether they would wish to add to the complexity of school budget setting before agreeing to such requests: there may be cases where the impact is small in proportion to the effort required to achieve it.

20. Conversely, Schools Forums will want to consider very carefully those proposals which will have significant year on year impacts on schools. In some instances such changes will clearly be matched by a reduced or increased need to spend, and the decision may be fairly straightforward. Where that is not the case – for example with proposals that are designed to lessen the damping effect of the MFG on formula change, Schools Forums will need to satisfy themselves that the changes in budget share resulting from the proposals are manageable for the schools concerned.

Case Studies

21. In the examples that follow, we have used year 1, year 2 etc, to indicate a sequence of years over which the MFG is being calculated.

School Changing in Size

22. The first group of examples relates to schools which are changing in size fairly rapidly. This will often mean that the baseline funding per pupil for year 1 of the MFG methodology is not appropriate for year 2, either because it is too large or too small.

23. New schools are a case in point. In their initial years, when they are filling up with pupils, many authorities have a factor or factors in their formulae which will distribute extra funding to such schools, to reflect the diseconomies of scale that will inevitably apply when they have small numbers of pupils: they have for example to support a head and senior management structure, even when there is only one year group in the school. Such schools can therefore have very high levels of funding per pupil in their first few years of opening, which would give too high a level of funding through the unmodified application of the MFG methodology. An approach to this situation would be for the authority to take out of the baseline for year 1 all the funding from factors relating to the new school, uprate the baseline that remains in line with the MFG and pupil number growth, and then add back such funding as is still necessary to reflect the diseconomies of scale (which may be less than the funding for that purpose in year 1).

24. Many authorities have in their formulae a curriculum protection factor, the purpose of which is to deliver additional funding to small schools, with the aim of allowing them to provide a full curriculum. Some of these factors are lump sums, some work on the basis of a sliding scale – with a lump sum that is reduced as pupil numbers grow, to the point where at a given school size, the factor no longer applies. The approach which most authorities have suggested to such factors is that where a school with rapidly growing pupil numbers ceases to be eligible for the factor in year 2 (or the funding distributed through the factor in year 2 is greatly reduced), funding distributed through the factor is excluded from the baseline for year 1.

25. Some authorities fund small schools using a banded approach: a school receives a lump sum according to which of a number of bands its pupil numbers lie in – usually separated by the size of a class. The idea is that if a school's numbers change by a whole class, then the school's budget ought to be adjusted upwards or downwards as appropriate. If a school is losing pupils, and moves from one band in year 1 down to a lower band in year 2, then its baseline budget for year 1 would be inflated by the inclusion of the larger lump sum: a more appropriate approach would be to exclude the lump sum from the baseline, and add the revised lump sum to the budget after the GFL and MFG have been calculated for year 2. That way, the change in funding delivered by this factor would feed through into the school's budget.

Special Units

26. Many schools have special units, which are funded through their authority's formulae. The level of funding per pupil for these units will typically be much higher than the average level of funding per pupil for the school of which they are a part. If such a unit closes, or is significantly reduced in size, the funding for it in the baseline for year 1 of the MFG calculation would significantly inflate the overall budget baseline per pupil. This could be resolved by excluding funding for the unit from the baseline, and (if relevant) adding the funding for the smaller unit back after the GFL and MFG had been calculated.

Starting New Formula Factors and Ending Old Factors

27. Authorities occasionally need to include an additional factor in their formulae, to distribute additional funding. An example might be a factor to distribute an amount to schools which was formerly devolved through a specific grant. In such a situation, there will be nothing in the year 1 baseline to reflect the additional funding, so the value of the MFG for year 2 will be eroded by the additional funding distributed through the new formula factor. To ensure that schools that are entitled to it see the benefit of the funding from the new factor, it should be added to the budget share for year 2, after the GFL and MFG allocation have been calculated, in the same way as the funding for excluded items is added after the MFG calculation has been carried out.

28. Once the funding from the new factor has been in the formula for more than one year, it can be treated like any other formula factor. So it would not

be necessary to exclude it from the baseline for year 2, when calculating the year 3 GFL and MFG allocation. Including it in the baseline for year 2 would give the correct per pupil funding level to calculate future values of the GFL and MFG allocations.

29. The converse arguments to those set out in paras 21 and 22 apply if an authority has a factor in its formula which is time limited (such as the sort of formula protection factor discussed in para 29), so that funding from the factor is part of a school's budget for year 1, but not for year 2. Under those circumstances, the funding should be excluded from the year 1 baseline for the GFL and MFG calculation, to avoid inflating the figures for year 2.

Changing Eligibility for Funding under a Factor

30. Many authorities include an amount in their formulae to reflect the additional funding needed to run a school on two or more sites. Where a school moves from two sites in year 1 to one site in year 2, there will be an amount in the year 1 baseline for the split site factor. If no action is taken, that additional funding will inflate the unit cost for the MFG baseline, so it would be sensible to treat the funding from the split site factor as an additional exclusion from the year 1 baseline.

31. Similar considerations would apply to any other factor where a school ceases to be eligible for funding from it. For example, many authorities have a factor in their formulae for high pupil turnover, to reflect the additional costs associated with this phenomenon. If a school receives funding for a large turnover of pupils for year 1, but not for year 2, then it would be necessary to exclude the funding for high turnover from the budget baseline, to avoid it inflating the baseline for year 1.

Merging Schools

32. The regulations provide (at paragraph 4 in Schedule 5) a method of calculating the correct MFG for two schools that merge to form one school. The aim here is to avoid the higher unit funding of the smaller constituent schools being carried forward into the larger merged school. The baseline budget for the merged school is calculated by adding together the pupil numbers of the constituent schools, and using them to calculate a budget share, rather than adding together the budget shares of the constituent schools. In this way, any formula factors that depend on the size of the constituent schools should be eliminated from the year on year comparison of budgets.

33. But this methodology may not take account of all the changes that an authority would want to feed through into the merged school's budget. Some authorities include a factor in their formula which gives an additional amount of funding to a merged school, for a fixed period, to help it to manage the transition smoothly. To see how this situation could be dealt with, consider the case of two schools, which are separate in year 1, attract a transitional funding amount in years 2 and 3, which then ceases in year 4.

- a. In calculating the MFG for year 2, the baseline for year 1 would be the adjusted budget share based on the combined pupil numbers from the individual schools. The additional funding for transition would be added on after the GFL and MFG allocation had been calculated.
- b. In calculating the MFG for year 3, the baseline budget for year 2 would be the adjusted budget share based on the normal MFG methodology, and the additional funding for transition would be treated as an exclusion;
- c. In calculating the MFG for year 4, the baseline budget for year 3 would again be the adjusted budget share based on the normal MFG methodology, and the additional funding for transition would again be treated as an exclusion.

34. What this method would do is to ensure that the per pupil funding in the school's baseline is at the correct level throughout the period of transition: in years 2 and 3, it ensures that the school gets the benefit of the additional funding for transition; while for year 4, it ensures that the additional funding for transition does not inflate the school's MFG baseline thereafter. The same logic would apply where schools are being reorganised, and there is a transitional funding factor which lasts for a fixed period.

Removal of Formula Protection

35. Where authorities have reviewed their formulae, and as a result have introduced a degree of change to the relative funding allocations between their schools, they have also had formula factors that phase in the changes in the formula through the use of transitional funding amounts: a lot of these arrangements pre-date the introduction of the MFG, and have been agreed amongst schools in an authority. The cases dealt with by the Department have often involved formula change from some time ago, with only a few schools still affected.

36. Where such a phasing arrangement comes to an end – for example between year 1 and year 2 - a school's funding would be reduced to the level given by the new formula, but for the operation of the MFG, which would continue to maintain the school's funding at a higher level. It is open to local authorities and their Schools Forums to exclude the transitional funding from the baseline for year 1, so that the GFL and MFG allocation for year 2 are lower, and so do not prevent the changes in funding resulting from the agreed formula change from occurring. Provided fewer than 20% of the authority's schools are affected, the local authority may propose such an arrangement to its Schools Forum for a decision; if more than 20% of an authority's schools are affected, the authority will need to seek the approval of the Secretary of State.

SEN Funding

37. Many authorities have over the past few years delegated funding for

high incidence, low cost SEN to their schools, rather than devolving funding according to the cost of statements. That is in line with the guidance given by the Department which can be found at: (www.teachernet.gov.uk/senexpenditure).

38. Such a process will inevitably lead to a change in the distribution of funding between schools. That presents an issue for the MFG methodology which is discussed below. If an authority and its Schools Forum wish to adopt an alternative approach to the standard MFG methodology as a result of changes to its arrangements for SEN funding, it will need to approach the Secretary of State for approval where the change affects more than 20% of its schools.

39. Under the standard MFG methodology, there is no comparable amount of delegated funding in the baseline for year 1, so there is a risk that the delegated funding for SEN would simply be swallowed up by the MFG. This can be avoided if the newly delegated funding is excluded from the GFL and MFG calculations for year 2, and added to the adjusted budget share after those calculations have been made.

40. What this does is to allow local authorities to put in place their own phasing arrangements for the change from devolved to delegated funding, as recommended in the SEN funding guidance: authorities can decide on how fast they want the change in funding route to be reflected in the funding received by individual schools for this type of SEN provision, so that the needs of those schools which will gain from the new arrangements are carefully balanced with those of schools who stand to lose funding.¹ Once the phasing arrangement fully unwinds, the delegated SEN funding would be treated like all other delegated funding, and would be included in the baselines for future MFG calculations.

41. Similar considerations apply if an authority has already delegated SEN funding and is changing the way in which that funding is distributed. If an authority simply applies the MFG methodology, the changes in SEN funding would be felt at school level more slowly. Conversely, the authority, with the approval of its Schools Forum, could apply to the Secretary of State to take SEN funding outside the MFG methodology: that could mean the changes in distribution of SEN funding would be felt in one year, with the associated risks of turbulence at school level; but it would also allow the authority to put in place the sort of phasing arrangement discussed above.

Average/actuals protection

42. Some authorities have a factor in their formula which recognises that the funding delivered through the AWPU may not be sufficient to fund the salaries of the staff in a school. This can be an issue for small schools, with

¹ If this funding were to be included in the MFG calculation (ie the devolved funding in year 1 and the delegated funding in year 2) such careful balancing would not be possible: losing schools could be over protected; and as a consequence, gaining schools might not receive the extra funding the formula suggests they need.

an experienced workforce, with most teachers on the upper pay spine, and an average salary in the school significantly in excess of the average salary level in the authority. Such a school would receive an additional amount of funding to cover this extra cost.

43. The staffing situation at the school could change – with a number of experienced teachers being replaced by NQTs for example – so that it would no longer be eligible for the additional funding. It would then be necessary to exclude the additional funding from the average/actuals factor from the baseline for year 1, so that the average per pupil funding did not give an inflated value for the GFL for year 2.

Taking Account of Pupil Number Changes

44. The MFG methodology for 2005-06 calculated pupil number changes as follows:

Pupil number change = Pupil numbers for 2004-05 – Pupil numbers for 2005-06

where “pupil numbers” refers to the pupil numbers used by authorities to calculate school budgets for the year in question, which for most authorities would be composite numbers. An example would be 2004-05 pupil numbers made up of January 2004 actual pupil numbers with estimated September 2004 or January 2005 numbers. This pupil number change is then multiplied by the adjusted budget share per pupil, the level of the MFG, and the marginal rate (80% for primary and 87.5% for secondary schools) to take account of pupil number changes in the MFG calculation.

45. Between 2005-06 and 2006-07, the pupil numbers used to calculate school budgets will change for most authorities, as a result of the introduction of the single pupil count. In order that changes in pupil numbers are properly reflected between 2005-06 and 2006-07, the calculation to be used in the 2006-07 MFG methodology will be:

Pupil number change = Pupil numbers for January 2005 – Pupil numbers for January 2006

That ensures a full year’s worth of change in pupil numbers is reflected in the MFG calculation. If the pupil numbers underlying a school’s 2005-06 budget share were used in the calculation, instead of January 2005 pupil numbers, the composite nature of those pupil numbers (with an element of later pupil numbers included) would mean that the full year on year change in pupil numbers would not be reflected in the MFG calculation.

46. Some worked examples demonstrating the impact of the change to a single pupil count are at Annex A: these have been done on the basis of the primary MFG for 2005-06. For schools with steadily declining or steadily increasing pupil numbers the change will have a small impact. For schools whose pupil numbers hit a peak or a trough, the impact could be significant: the reason is that using composite numbers will smooth the impact of pupil number changes for these schools; whereas using January numbers alone means the impact of any changes will be felt immediately, with a further

change in the year after. This sort of effect, where a change one year will be followed by a countervailing change in the following year, should not require an alternative to the standard MFG methodology.

47. The MFG calculation also relies on dividing a school's adjusted budget share for the base year by its pupil numbers for that year to give a unit of funding, or **mean per pupil funding**. For the 2006-07 MFG methodology, the 2005-06 adjusted budget share will be divided by January 2005 pupil numbers to derive this unit of funding. That is the simplest approach, and it also puts the MFG methodology on the same basis as it will be in future.

48. Annex A also shows what would happen if original (composite) pupil numbers were used as the divisor in the MFG calculation, which would give a unit of funding for a school based on its budget share divided by the pupil numbers used to calculate that budget share. The impact is relatively minor in all cases – it is the move from composite to January pupil numbers for measuring the change in pupil numbers that has the significant impact on the MFG calculation.

49. The scenarios in the worked examples are not exhaustive. There may be other permutations of pupil number changes and school circumstances which could result in a minority of schools receiving anomalous results through the application of the standard MFG methodology. An example could occur where an authority is reorganising from a three tier school system with middle schools, to a two tier system without them. The reorganised schools will be adding year groups, and their pupil numbers will thus be growing rapidly. If any such school received a budget share for 2005-06 based on a composite pupil count made up of January and September 2005 pupil numbers (where January 2005 would be substantially less than September 2005 pupil numbers), dividing that budget share by the (lower) January 2005 pupil numbers could overstate quite significantly the mean unit of funding used in the MFG calculation. Two potential options for dealing with this anomaly are:

- a. using the composite pupil number to derive the mean unit of funding for the MFG calculation; or
- b. excluding the funding for the extra pupils in September 2005 compared with January 2005 from the adjusted budget share used to calculate the mean unit of funding for the MFG calculation.

50. This sort of pupil number change, which will have an impact on the MFG methodology that would not even itself out over time, is the sort of impact which would need treatment through an amendment to the MFG methodology.

Further Relevant Information

51. The note "Calculation of the Minimum Funding Guarantee in 2006-07 and 2007-08", to be issued at the time of the School Funding Settlement

2006-08 will explain in detail how the MFG allocation for any school can be calculated using the standard MFG methodology.

52. The Schools Forum guide on mainstreaming Teachers' Pay Grant has connections with the contents of this guide: it contains a discussion of how the MFG might be used to damp the impact of including Teachers' Pay Grant in schools' budgets from 2006-07.

Annex A

MFG exemplifications

Adjusted Budget in 2005-06	500,000				
Marginal percent (primary)	80%				
MFG	4%				
		Pupil numbers			
	Jan-05	Jan-06	Jan-07	2005-06 Composite	2006-07 Composite
Steady decline	200	190	180	194	184
Steady increase	200	210	220	206	216
Up then down	200	210	200	206	204
Down then up	200	190	200	194	196
Up then flat	200	210	210	206	210
Down then flat	200	190	190	194	190

OLD MFG

	Uprate baseline	Unit Funding	Funding for change in pupil numbers	Total
Steady decline	520,000	2,575	-21,425	498,575
Steady increase	520,000	2,429	25,263	545,263
Up then down	520,000	2,429	-3,368	516,632
Down then up	520,000	2,575	4,464	524,464
Up then flat	520,000	2,429	10,526	530,526
Down then flat	520,000	2,575	-8,927	511,073

NEW MFG

	Uprate baseline	Unit Funding	Funding for change in pupil numbers	Total	Difference to old MFG
Steady decline	520,000	2500	-20,800	499,200	625
Steady increase	520,000	2500	26,000	546,000	737
Up then down	520,000	2500	26,000	546,000	29,368
Down then up	520,000	2500	-20,800	499,200	-25,264
Up then flat	520,000	2500	26,000	546,000	15,474
Down then flat	520,000	2500	-20,800	499,200	-11,873

OLD/NEW MFG

	Uprate baseline	Unit Funding	Funding for change in pupil numbers	Total	Difference to old MFG
Steady decline	520,000	2,575	-21,425	498,575	0
Steady increase	520,000	2,429	25,263	545,263	0
Up then down	520,000	2,429	25,263	545,263	28,632
Down then up	520,000	2,575	-21,425	498,575	-25,888
Up then flat	520,000	2,429	25,263	545,263	14,737
Down then flat	520,000	2,575	-21,425	498,575	-12,498