



# FundEd: Special Education Funding

## Policies in Each State



## Special Education

All states are required by federal law to provide educational services to students with disabilities. States provide increased funding for the education of these students in a variety of ways. Some special education funding approaches are based on the number of students with disabilities generally, or with specific disabilities, in a district, while others are based on the cost of services or on assumptions about special education prevalence. Some states provide specific funding only for extremely high-cost or atypical special-needs students. This report describes the type of special education funding system used in each state.

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### Alabama

Alabama funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

This is done within the framework of the state's broader education funding system, which distributes most of the state money in the form of funded teacher units. To account for the greater costs associated with educating special education students, Alabama assumes that 5% of students in each district will require special education services and multiplies that 5% of enrollment by 2.5 in the student count that is used to generate teacher units.

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### Alaska

Alaska funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full student count to determine the amount of special education funding required.

Alaska applies a multiplier of 1.2 to each district's student count to provide funding for students with special needs, including students with disabilities. Districts must file plans with the Department of Education indicating the special-needs services they will provide in order to receive this funding.

Districts also receive separate funding for students who require intensive services; these students are counted and the number is multiplied by thirteen in the overall tally of students, so districts effectively receive thirteen times the per-student base amount for each such student.

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**Arizona**

Arizona funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to eleven different categories based on their specific disabilities.

It does so by applying different multipliers to the per-student base amount for students in these categories. The multipliers range from 1.003 to 8.947, depending on the disability. These multipliers are applied to a per-student base amount that has already been adjusted for the district's size, enrollment in different grade levels, and degree of geographic isolation.

The state also provides separate funding for discrete institutions and programs, such as the Arizona School for the Blind, and for transportation for special-needs students in extended-year programs.

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**Arkansas**

Arkansas does not provide increased funding for special education in most cases, and state funds are set aside only for extremely high-cost or atypical special-needs students.

Special education personnel needs are included in the set of cost assumptions that are factored in when setting the regular, per-student base amount (districts are expected to require 2.9 special education teachers for every 500 students), and funding is not separated out for special education except in extreme cases. The state reimburses districts for the costs associated with students in approved residential facilities within their borders and also provides reimbursement when the costs of educating a particular student with disabilities are equal to or greater than \$15,000. In FY2017, \$11 million was available for reimbursement.

The state also provides some funding for extended-school-year services for special education students.

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**California**

California funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

More than three-quarters of state special education funds are allocated based on the total enrollment of each Special Education Local Plan Area (SELPA), which are regional conglomerations of districts. Each SELPA has a unique per-pupil special education funding rate consisting of both state and federal funds, based primarily on what the SELPA received before the current funding system was adopted. The SELPA develops a local plan for how to allocate funds among the districts in its region.

The remainder of state special education funding is distributed through specific program-based allocations, such as funding for mental health services for special education students.

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**Colorado**

Colorado funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to two different categories based on their specific disabilities.

The state provides \$1,250 for each child with one or more disability. A second layer of funding, over and above that allocation, of up to \$6,000 apiece (prorated based on the amount of funding available) is provided for children with specific disabilities that include deaf-blindness, intellectual disabilities, and traumatic brain injury. In FY2017, about \$160 million of special education funding was distributed in these ways.

In FY2017, an additional \$7 million of state special education funding was distributed through specific program-based allocations, including funding for children in eligible facilities, reimbursement of high costs incurred, and screening and evaluation of young children.

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**Connecticut**

Connecticut does not provide specific, increased funding for special education in most cases, and state funds are set aside only for extremely high-cost or atypical special-needs students.

While services for students with disabilities are generally funded out of the base amount under the formula, the state maintains provides an Excess Cost Grant to limit districts' liability for the cost of providing services to students with extraordinary needs. The Excess Cost Grant provides reimbursement when the cost of educating a student with disabilities exceeds 4.5 times the district's prior-year net current expenditure per pupil.

For students educated in placements made by a state agency, such as the Department of Children and Families, the Excess Cost Grant provides reimbursement when the cost of educating a student with disabilities exceeds the prior-year net current expenditure per pupil.

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**Delaware**

Delaware funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources, staff positions in particular, required to do so.

Special education students are categorized by the intensity of services they require (Basic, Intensive, or Complex), and each category has an assigned ratio of students per unit. Units are amounts of funding used to purchase school resources. The number of students a district serves in each category determines the number of units the district receives.

Some of the unit funding is for employee salaries, and the amount of this funding in each unit is based on the particular staff employed in the district and their pay in accordance with the state salary schedule. The unit also includes set amounts for energy expenses and other school costs.

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**Florida**

Florida funds special education using a hybrid system incorporating multiple student weights, providing different levels of funding for different categories of students, and a block grant. Students are assigned to five different categories, and districts will receive a grant based on historical funding levels.

Students are categorized into five support levels, ranging from students with a low need for specialized supports (Level 1) to those receiving continuous and intense assistance, multiple services, or substantial modifications to learning activities (Level 5). Students in Levels 4 and 5 are funded at the per-student base amount multiplied by 3.619 and 5.526, respectively. Students in the first three support levels do not receive supplemental funding on a per-student basis. However, a block grant called the Exceptional Student Education (ESE) Guaranteed Allocation is given to all districts; this grant is primarily intended to fund the provision of services to students below Level 4. In FY2018, Florida provided about \$1.06 billion in ESE allocations.

The ESE Guaranteed Allocation given to each district in FY2001, when the grant was created, was based upon the amount that prior funding systems had generated. Since this time, the allocation has been adjusted to reflect changes in the number of students in each district assigned to support Levels 1-3 but has not been fundamentally recalculated.

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**Georgia**

Georgia funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to five different categories based mostly on their specific disabilities.

Specifically, students are assigned to either one of four weighted categories based on their particular disabilities and the proportion of the school day during which they receive services for those disabilities, or to a fifth category for students receiving services in the general education setting. The state provides supplemental funding for students in these categories by applying different multipliers to the per-student base amount. The multipliers range from 2.3901 to 5.7898, depending on the specifics of the student's diagnosis and education plan.

The remainder of state special education funding is distributed through specific program-based allocations, including grants for services for certain students with emotional and behavioral disorders; a scholarship program for special-needs students to attend participating private schools; funding for teachers in state-operated facilities; support for residential placements and for reintegration services after such a placement; and grant funding for services to students with very high-cost, low-incidence disabilities.

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**Hawaii**

Hawaii funds special education using a resource-based system, determining the cost of delivering special education services based on the cost of the resources, staff positions in particular, required to do so.

The bulk of state funding for special education is based on set student-to-staff ratios calculated based on the number of identified students.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for the Hawaii Schools for the Deaf and Blind; services to special-needs students during school breaks and in extended-year programs; student evaluations; certain intervention and other services; administrative costs; and the training and licensing of special education teachers.

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**Idaho**

Idaho funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

Special education enrollment is assumed to be 6% of K-6 enrollment and 5.5% of 7-12 enrollment, excluding students in residential facilities. The actual number of students in residential facilities is added to these numbers, producing a total, assumed special education count. This figure is then divided by 14.5 to determine the number of exceptional child support units generated by the district, which in turn generate state funding. (The amount of money allocated per unit is a consequence of the total amount appropriated and does not correspond to pupil costs directly.)

The remainder of state special education funding is distributed through specific program-based allocations, including funding for districts with students educated in residential facilities or that identify and serve an above-average proportion of students with serious emotional disturbances.

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**Illinois**

Illinois funds special education using a hybrid system incorporating a resource-based system, which determines the cost of delivering special education based on the cost of the resources required, and census-based assumptions, or assumptions that a set percentage of students in each district will require special education services.

Special education is funded through support for additional staff positions. These positions are allocated in accordance with student-to-teacher ratios that are based on the district's full enrollment count rather than on a count of students with disabilities. The state assigns a student-to-staff ratio of 141 to 1 for special education core teachers and instructional assistants, and 1000 to 1 for psychologists. Once all staff positions are calculated for a district, the district's formula calculation includes a dollar amount for each position that matches the state average salary for that position. Because the state plans to move full formula funding over the span of a number of years, annual increases in funding are distributed to districts with the greatest need for state assistance. Districts are sorted into tiers according to the degree to which their local funding capacity can be expected to cover their local education costs, and a greater percentage of additional state aid is distributed to districts with lesser funding capacity.

The remainder of state education funding is distributed through program-specific allocations, including funding for special education transportation and full or partial reimbursements for tuition for students with disabilities enrolled in private schools or under state guardianship. Separately, districts continue to receive funding from the state equal to or more than the amount they received prior to the state's last major funding reform (with minor adjustments), which included three grants related to special education.

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**Indiana**

Indiana funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to four different categories based mostly on their specific disabilities.

Specifically, K-12 students are assigned to one of three weighted categories based on the severity of their disabilities, or to a fourth category for students in homebound programs, each of which provides a set amount of funding in addition to the per-student base amount. These additional allocations range from \$500 to \$8,800 per student.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for the field services provided by the state Division of Special Education; for the Best Buddies Program, for people with intellectual and developmental disabilities; and to provide for students in, transitioning from, or needing support to remain out of residential treatment.

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**Iowa**

Iowa funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to three different categories based on their disabilities and the settings in which they receive special education services.

The state funding formula applies different multipliers to the per-student base amount for students in these categories. The base amount is multiplied by 1.72, 2.21, or 3.74, as appropriate to the needs outlined in the student's individual special education program. (The multipliers have been expressed this way for consistency with other states. The funding is actually provided in an amount equal to 0.72, 1.21, or 2.74 times the per-pupil base amount, distributed in addition to the student's own base amount funding.) The School Budget Review Committee meets biannually to modify the special education weighting plan and has the authority to adjust the multipliers used.

In addition to the funding districts receive for special education programs, an amount is added to the budgets of all districts to send to their area education agencies for their provision of special education support services, along with the funding given to these agencies for media and educational support services.

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**Kansas**

The Kansas Supreme Court ruled the state's education funding formula unconstitutional on October 2, 2017 and reiterated this finding on June 25, 2018. The Court has set a deadline of June 30, 2019 for the creation of a constitutional funding system.

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**Kentucky**

Kentucky funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to three different categories based on their specific disabilities.

It does so by applying different multipliers to the per-student base amount for students in these categories. The multipliers range from 1.24 to 3.35, depending on the disability.

The state budget also includes line items for the Kentucky School for the Blind and the Kentucky School for the Deaf.

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**Louisiana**

Louisiana funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 2.5 to the per-student base amount for students with disabilities.

Louisiana also provides a High Cost Services Allocation, funded approximately equally out of state and federal monies, available when a student's education plan imposes costs more than three times the average per-pupil expenditure.

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**Maine**

Maine funds special education using a multiple student weights system, providing different levels of funding for different groups of students. Students are assigned to three different categories based on the concentrations of students with disabilities in their districts.

It does so by applying different multipliers to the per-student base amount for students in these groups. Specifically, students with disabilities up to 15% of district enrollment are funded at a level equal to the per-student base amount multiplied by 1.315; above that threshold, they are funded at a level equal to the per-student base amount multiplied by 1.695. In districts with fewer than twenty students identified as disabled, the appropriate multiplier is increased by 0.29. The multiplier is applied after the base amount is adjusted for local cost of living.

These multipliers are applied to district-specific per-student base amounts that reflect local costs. There are also adjustments made for especially high-cost students, and to ensure maintenance of state effort from year to year.

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**Maryland**

Maryland funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 1.74 to the per-student base amount for students with disabilities.

However, the allocation given to each district based on this calculation is adjusted three times: Firstly, it is divided by the ratio of local wealth per student to statewide wealth per pupil. It is also adjusted to ensure that the state assumes 50% of the overall responsibility statewide for the funding of three designated "at-risk" student groups (special education students, English-language learners, and low-income pupils). If the result of the calculation described above, added to the amounts of supplemental funding calculated for the other two at-risk categories, does not sum this intended 50% contribution, the result of the formula is proportionally adjusted to bring the contribution back to the desired level. Finally, it is adjusted further to ensure that the state provides at least 40% of the special education allocation in each district, regardless of local wealth; if the result of the formula falls below that 40% contribution, the district will receive 40%.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for special-needs students in nonpublic placements and \$1,000 per disabled student for transportation.

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**Massachusetts** Massachusetts funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

The state assumes that in-district special education placements will make up the full-time equivalent of 3.75% of district's non-career and technical education enrollment in grades 1-12, and the full-time equivalent of 4.75% of its career and technical education enrollment. Out-of-district special education placements are assumed to make up the full-time equivalent of 1% of enrollment. In FY2018, the state provided districts with \$25,632 for each assumed, in-district, special-needs student and \$26,696 for each assumed, out-of-district, special-needs student.

The remainder of state special education funding is distributed through specific program-based allocations, including aid to districts serving students imposing costs greater than four times the state average foundation budget per pupil (that reimbursement covers 75% of costs incurred above that threshold) and an "extraordinary relief" program that supports districts whose special education expenses see at least a 25% year-on-year increase.

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**Michigan** Michigan funds special education using a partial reimbursement system, in which districts report their special education expenses to the state and receive reimbursement for a portion of those expenses.

By statute, the state reimburses districts for 28.6138% of total approved costs for special education, including salaries for special education personnel, and 70.4165% of total approved costs for special education transportation. If these proportions amount to less than the full per-student base amount times the number of students with disabilities, then the state must provide at least that number. (This is because the entire base amount for special education students is covered by the state, with no required contribution from the district.) However, the reimbursement may not exceed 75% of total approved costs.

The remainder of state special education funding is distributed through specific program-based allocations, including funds to cover the base amount for students receiving special education services in a residential institution setting and to pay tuition for those enrolled at the Michigan School for the Deaf and the Michigan School for the Blind.

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**Minnesota**

Minnesota funds special education using a hybrid system incorporating multiple student weights and partial reimbursement. Minnesota provides partial reimbursement of special education expenses at a level that is calculated by formula that assigns students to three different categories.

Once students with disabilities are funded at the same base level as other students, districts receive Initial Special Education Aid, a partial reimbursement equivalent to the lesser of 50% of the district's nonfederal special education expenditures for the prior year, or 56% of the result of a pupil-based formula that includes counts of special-needs students at three different cost levels. Students are assigned to the three cost levels based on their diagnoses.

The state also provides a second partial reimbursement for nonfederal costs not previously reimbursed and adjusts its aid to meet a hold-harmless guarantee related to changes to the special education funding system that went into effect in FY2016.

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**Mississippi**

Mississippi funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources, staff positions in particular, required to do so.

The state estimates the number of special education teacher units that each district will need, calculates the average salary drawn by special education teachers in each district based on personnel reports from the prior year, and then multiplies these numbers to produce the Special Education Add-On Allocation, which districts may use as they see fit.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for sign-language interpreters, positive behavior specialists, extended-year instruction, the education of students with disabilities in state-approved private schools and facilities, and partial scholarships for special-needs students whose parents wish to enroll them in private school.

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**Missouri**

Missouri funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 1.75 to the per-student base amount for students with disabilities.

However, the state only provides special education funding for students above a certain prevalence threshold. In 2017-2018, the threshold was 12.16% of district enrollment. The threshold for supplemental funding for students with disabilities is calculated as follows: First, the state identifies "performance districts" (those that have met certain performance standards). Then, the state calculates the average special education enrollment percentage across these districts, excluding certain outlier districts; this becomes the enrollment threshold above which special education students in each district receive supplemental funding.

The remainder of state special education funding is distributed through reimbursements for the education of high-cost students (those whose educational costs exceed three times that district's current per-pupil expenditure), for students placed in a school outside their district of residence by a state agency, and for the Readers for the Blind Program.

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**Montana**

Montana funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

It does so by allocating a small flat amount for every pupil in the district rather than for each student with disabilities. The state provides \$151.16 per student for special education instruction and \$50.38 per student for special education related services. Districts must raise \$1 of local funds for every \$3 in state funds provided for these purposes. If a district has allowable costs exceeding the grants plus that required local match, the state will partially reimburse those costs, pursuant to statutory limits.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for special education cooperatives, for administration and travel, and for services for disabled students who are placed by the state in a district other than their district of residence.

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**Nebraska**

Nebraska funds special education using a partial reimbursement system, in which districts report their special education expenses to the state and receive reimbursement for a portion of those expenses.

Districts are required to report all the costs associated with educating special education students; these costs are then converted into a per-pupil figure. Separately, a full-time equivalent special education enrollment figure is calculated by totaling the proportions of aggregate time each child receives special education and related services during the regular school day. After this enrollment is multiplied by the per-pupil cost amount, the general education instructional costs associated with these students are subtracted, leaving the costs of providing special education instruction and services. It is to this amount that the percentage reimbursement is applied. The reimbursement rate is set based on the amount of funds appropriated for the purpose; in FY2018, the legislature appropriated about \$224 million.

Separately, the Nebraska Department of Health and Human Services is responsible for the costs of educating wards of the state or court who have been placed outside their district of residence, including special education costs.

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**Nevada**

Nevada funds special education using a multiple student weights system, providing different levels of funding for different groups of students. Students are assigned to two different categories based on the concentrations of students with disabilities in their districts.

It does so by applying different multipliers to the per-student base amount for students in these groups. Specifically, the state provides increased funding in one amount for students with disabilities up to 13% of enrollment, and at half that amount for students with disabilities above that threshold. The state sets the multipliers annually that determine these amounts. Funds are appropriated each year to provide increased funding for the first category of students with disabilities, those up to 13% of each district's enrollment. (In FY2018, this appropriation was \$186.67 million.) The state then computes the multiplier for this group using the size of the appropriation, each district's specific base funding amount, and its count of students with disabilities. This multiplier is used to allocate the appropriated funding for most students with disabilities. Separately, the state provides funding equal to half of the per-pupil amount generated by this multiplier for students in the second category, those exceeding 13% of their district's enrollments. When there is not enough supplemental funding to cover this amount for all students in the second category, the state reduced the funding proportionally across all school districts.

The remainder of special education fund is distributed through specific program-based allocations, including funding for high-cost students; reimbursements for hospitals and residential treatment facilities operating licensed private schools for their patients or residents; and limited grants to districts to provide hiring incentives of up to \$5,000 per year to certain new teachers, including those who are special-education certified.

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**New  
Hampshire**

New Hampshire funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities.

It does so in the form of a flat allocation for each student with disabilities. In FY2018, this allocation was \$1,956.09 per eligible student.

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## New Jersey

New Jersey funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

The state assumes that 14.92% of students in each district will require special education services and that 1.63% will require speech services only, and provides flat amounts of funding for each student assumed to require those services. The state provides supplemental funding for these students in the flat amounts of \$17,034 and \$1,159, respectively. All districts receive at least a portion of this special education funding, even if they are too wealthy to qualify for other formula aid. The allocation is adjusted for the cost of living in the county where the district is located.

There is also a partial reimbursement available for individual students receiving high-cost special education services. These are those students with disabilities whose costs exceed \$40,000 for a public school placement, or whose costs exceed \$55,000 for a private school placement. There is also state funding available for students with special transportation needs.

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## New Mexico

New Mexico funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to four different categories based on the services they receive.

It does so by applying different multipliers to the base per-pupil amount for students in these categories. The multipliers range from 1.7 to 3.0, depending on the degree of modification the students require to the general education program. Additionally, there is a high-cost fund for students who impose costs three times greater than the statewide average amount expended per student (a threshold that amounted to \$22,262 in FY2018), though districts only qualify if they serve a certain minimum number of high-cost students (that threshold varies with district size).

The remainder of state special education funding is distributed through specific program-based allocations, including funding for speech therapy, mobility services, psychological services, and for the New Mexico Schools for the Deaf and Blind.

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## New York

New York funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 2.41 to the per-student base amount for students with disabilities.

For the purposes of this supplemental funding calculation, student with disabilities are defined as those receiving special services or being educated in special environments for more than a given proportion of the school day or week. In addition, New York provides additional funding for students whose disability imposes costs exceeding the lesser of \$10,000 or four times the approved operating expense per pupil from two years prior. The additional aid paid by the state takes into consideration the wealth of the local district, and therefore the ability of local residents to support these costs.

Pupils in their first year in a full-time, regular education program after having been in a special education program receive transitional funding at a level equal to the per-student base amount multiplied by 1.5.

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**North Carolina** North Carolina funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so in the form of a flat allocation in the amount of \$4,125.57 in FY2018 for each student with disabilities.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for group homes and other out-of-district placements, developmental day centers, community residential centers, behavioral support grants, and support for districts serving children with extraordinary needs who transfer into those districts after other funds have been allocated. There is a separate Disabilities Grant Program, created by the state but not administered by the Department of Education, that provides scholarships of up to \$3,000 for disabled students who attend private schools.

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**North Dakota** North Dakota funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

The state provides this funding by multiplying districts' actual enrollment by 1.082 and then providing the state's regular per-student funding on the basis of each district's inflated count rather than its true student population. In order to receive this supplemental funding, districts must file a plan with the state indicating what special needs services will be provided. The state also provides funding for individual students whose costs exceed four times the state average education cost per student and for districts spending more than 2% of their annual budgets on the provision of special education to any one student.

Additionally, school districts can be reimbursed for 80% of room and board costs for a student with disabilities who is placed in a residential facility.

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**Ohio** Ohio funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to six different categories based on their specific disabilities.

Students are funded with category-specific flat allocations ranging from \$1,578 for each student in Category 1 (which includes those with speech and language impairments) to \$25,637 for each student in Category 6 (which includes those with autism, deaf-blindness, or traumatic brain injury). Catastrophic aid provides reimbursement of at least 50% of costs exceeding \$27,375 for children in Categories 2-5, or exceeding \$32,850 for children in Category 6. All of these allocations are subject to Ohio's State Share Index, which is a measure of how much of the education funding burden should be shouldered by the state given the district's property tax base and the residents' income levels.

The remainder of state special education funding is distributed through specific program-based allocations, including allocations for special education transportation and scholarships of up to \$20,000 apiece for children with autism to attend school outside their districts of residency.

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**Oklahoma**

Oklahoma funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to thirteen different categories based on their specific disabilities.

It does so by applying different multipliers to the base per-pupil amount for students in these categories. The multipliers range from 1.05 to 4.80, depending on a student's primary disability. Students may also be assigned to a secondary disability category from the same list. Secondary disabilities generate the same amount of supplemental funds as primary disabilities, but do not include the base funding, so weights range from 0.05 to 3.80. A student's education plan may also list required related services connected to a disability category (such as audiology services, which are related to the Hearing Impairment disability category). When a student receives a service, he or she may generate additional funding for the disability with which that service is connected.

When a student has all three (a primary disability, a secondary disability, and related services), the student's funding will first be adjusted for the primary disability; then, the state will review the secondary disability and the related service to determine which of the two entries is associated with a higher funding amount, and only that amount will be added to the Primary Disability weight. If a student's related service relates to his or her primary disability, the student is only weighted once for that disability. The state also provides scholarships for disabled students whose parents send them to approved private schools.

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**Oregon**

Oregon funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 2.0 to the per-student base amount for students with disabilities.

However, the percentage of enrollment that can be funded using this multiplier may not exceed 11%. Above that prevalence threshold, students with disabilities are funded using a lower multiplier determined by the Department of Education. Additionally, the state provides partial reimbursements for the education of students whose approved special education costs exceed \$30,000.

The remainder of state special education funding is distributed through specific program-based allocations, including the Oregon School for the Deaf; hospital programs, day treatment programs, and residential treatment programs for children with disabilities; regional services provided to children with low-incidence disabilities; evaluation services to determine eligibility for special-needs services; and matching grants for Medicaid dollars secured by the district to support services provided to children with disabilities. The speech pathology program and skilled nursing facilities are supported by separate state funding streams.

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**Pennsylvania**

Pennsylvania funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Every district receives at least as much as it received for special education in FY2014. For the purposes of distributing any additional appropriated funding, students are assigned to three different categories based on the estimated cost of educating students with their particular disabilities. Pennsylvania also distributes some special education funding through program-based allocations.

The state applies different multipliers for special education students based on the cost of educating them, as reported by the district annually. A multiplier of 1.51 is applied to the count of special education students who are estimated to cost between \$1 and \$24,999 to educate; a multiplier of 3.77 to the count of special education students who are estimated to cost between \$25,000 and \$49,999 to educate; and a multiplier of 7.46 to the count of special education students who are estimated to cost \$50,000 or more to educate. Pennsylvania also adjusts the level of special education funding districts receive for district sparsity and size, property wealth and income, and property tax rate. (Pennsylvania adjusts special education funding downwards for districts with very low property tax rate.) Funding in excess of the FY2014 amount is allocated in accordance with the inflated student count. Pennsylvania also distributes some special education funding through program-based allocations, including through the Special Education Contingency Fund, intermediate administrative units, the Institutionalized Children's Program, and for special education students placed out of state.

However, Pennsylvania's funding formula only applies to state education funds appropriated over and above FY2015 nominal funding levels. For FY2018, less than 8% of the state's total education funding (or \$453 million out of \$6 billion) was distributed through this formula. The bulk of state education aid is distributed based on historical allocation levels and is not adjusted for student need.

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**Rhode Island**

Rhode Island does not provide increased funding for special education in most cases, and state funds are set aside only for extremely high-cost or atypical special-needs students.

The state's per-student base amount is based on average education expenditures across several northeastern states and is intended to cover a portion of special education expenses. However, the state does provide separate funds to defray especially high special education costs (effectively, those exceeding five times the base amount) and fully supports the Hospital School at Hasbro Children's Hospital.

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**South Carolina** South Carolina funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to ten different categories based mostly on their specific disabilities.

Specifically, students are assigned to one of nine categories based on their disabilities, or to a tenth category for homebound students. The state provides supplemental funding for students in these categories by applying different multipliers to the per-student base amount. The multipliers for non-homebound students with disabilities range from 1.74 to 2.57, depending on the specifics of the student's diagnosis and education plan. Homebound students with disabilities are funded at the base amount. State law requires 85% of the amount generated for a particular disability category must be expended on that category of students.

The remainder of state special education funding is allocated to meet the federal Maintenance of Effort requirements of the Individuals with Disabilities Education Act, which is distributed in proportion to districts' total special education membership and can be spent with few restrictions.

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**South Dakota** South Dakota funds special education using a hybrid system incorporating multiple student weights and census-based assumptions. Students are assigned to six different categories, one of which is funded assuming that a set percentage of students in each district will require such services.

Students are assigned to one of six categories: five based on their specific disabilities, and a sixth for students requiring prolonged assistance. Students in each category are funded with a flat amount of per-pupil funding, which ranged from \$5,472.37 to \$27,882.40 in FY2018. However, the first category, for students with mild disabilities, is funded using census-based assumptions: the supplementary allocation is applied to 10% of the general education student count rather than to an actual count of students who are assessed to have mild disabilities.

The supplemental funding for students in these disability categories is included in an overall formula amount that is funded through a combination of state and local dollars. Districts are expected to levy a local property tax of \$1.261 per thousand dollars of property valuation that is specific to special education, and the total special education allocation that a district is entitled to receive is the sum of all the supplementary funding to which its students are entitled, reduced by the amount that this tax should generate for the district. The state separately appropriates \$4 million per year for extraordinary costs funding, which is available to districts fulfilling certain prerequisites that serve high-cost individual students (those who impose costs exceeding twice their supplemental allocations) or that must maintain high-cost special education programs.

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**Tennessee**

Tennessee funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

For staff costs, there are student-to-teacher ratios defined for various levels of special education service provision. The number of students receiving services at each level is converted into teacher units, which are each funded at a standard level. There are also student-to-staff ratios specified for special education assistants. For classroom costs, the state provides funding for special education materials and supplies (\$36.50 per special education student in FY2018), instructional equipment (\$13.25 per special education student), and travel (\$17.25 per special education student) based on average costs from the three most recent years.

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**Texas**

Texas funds special education using a multiple student weights system, providing different levels of funding for different categories of students. Students are assigned to twelve different categories based on the services they receive.

It does so by applying different multipliers to the base per-pupil amount for students in these categories. The multipliers range from 1.1 to 5.0, depending on the student's educational placements and the services they receive. The appropriate multiplier is applied to the base amount once that amount has already been adjusted for sparsity, small district size, and local cost of living (see "Base Amount" for more information).

The remainder of state special education funding is distributed through specific program-based allocations, including funding for district-run extended-year special education programs and for the education of hospital-bound students.

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**Utah**

Utah funds special education primarily through a block grant, with each district's grant amount based on allocations from a previous year. The state provides special education funding in an amount that is modified from year to year based on the growth in special education enrollment.

The number of students generating the aid is based on the previous-year allocation, to which the state adds an amount equal to the increase in special education enrollment between the previous year and the year before that, multiplied by 1.53. This calculation is subject to three limitations: special education enrollment in either prior year may not exceed 12.8% of total enrollment; the growth rate for special education enrollment cannot exceed the general enrollment growth rate in the district; and regardless of any drop in enrollment, the number of special-education pupils upon which the funding is based cannot be less than the average number of special education students enrolled over the previous five years. Once the number of students to be funded is determined, that number is multiplied by a per-student amount that is determined annually by the state legislature.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for extended-year programs for the severely disabled; students in self-contained special education placements; students in state institutions; students whose education costs exceed \$15,000; partial scholarships for special-needs students in private schools; and stipend funding for special educators working up to two extra weeks before or after the contracted school year.

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**Vermont**

Vermont funds special education using a hybrid system incorporating resource-based allocations and partial reimbursements.

Each school district receives a grant based on salary costs: the state provides an amount equal to 60% of the district's special education units (that is, the number of teachers to which a district is entitled based on a ratio of 9.75 special education teachers per 1,000 enrolled students) for the previous year times its average special education teacher salary for that year, plus the average special education administrator salary in the state for the previous year, prorated based on a statutory formula. School districts also receive partial reimbursements for all special education expenditures not covered by federal aid; the reimbursement rate is set annually by the state in an effort to produce an outcome in which the total nonfederal cost of special education in the state is shouldered 60% by the state and 40% by localities.

Extraordinary costs (those over \$50,000 for any one student with disabilities) are reimbursed at a rate of 90%. Costs for programs operated by the Vermont Center for the Deaf and Hard of Hearing are reimbursed at 80%. There is also 100% reimbursement for education of state-placed students, including those with out-of-state placements.

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**Virginia**

Virginia funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources, staff positions in particular, required to do so.

Based on the number of teachers and aides necessary for a school to meet the special education program standards based on its special-needs student count, the state calculates a total funding amount required for that school's special education program, and it assumes responsibility for covering a share of that cost (the precise share varies depending on the district's ability to raise local funds).

The remainder of state special education funding is distributed through specific program-based allocations, including partial reimbursement of districts' tuition costs when a student must be enrolled in a public, regional special education program; a pool of funding from multiple state agencies that supports tuition for children in private special education schools; support for disabled students transitioning from grade school to postsecondary education and employment; services for homebound students; special education for incarcerated youth and for students in medical facilities; and competitive grants for institutions providing coursework to teachers seeking to be qualified in special education.

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**Washington**

Washington funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 1.9309 to the district's Basic Education Act (BEA) allocation rate for students with disabilities. (The BEA allocation rate is the average amount spent on non-disabled students in the district as a result of the state's resource-based formula calculations.)

However, only disabled students up to 13.5% of each district's enrollment may generate supplemental special education funding. There are also funds provided in each district's general education funding apportionment based on the number of special education students enrolled and the amount of time during the school day they receive special services.

Additionally, the state maintains a special education safety net to provide funding when a district serves a high-cost student (that is, a student whose services impose costs above a certain threshold, which was set at \$30,316 in FY2018) or provides an overall special education program that, for reasons beyond the district's control, impose a "disproportional and extraordinary cost" on the community.

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**West Virginia**

West Virginia funds special education using a hybrid system incorporating a single student weight and partial reimbursement. It does so by providing a flat per-district amount, a flat per-pupil amount for each student with disabilities, regardless of the severity of those disabilities, and reimbursement for some costs.

The state provides each district with a flat base amount for special education. This amount was \$32,681 in FY2017. Additional funding is allocated on a per-pupil basis. This per-pupil amount was \$72.47 for each disabled K-12 student in FY2017.

There is also a high-cost reimbursement available when a student with disabilities has eligible costs greater than a threshold amount, which is set annually. When students are placed in out-of-state instruction programs because a free and appropriate public education cannot be provided to them in-state, districts may request reimbursement for the cost of the placement. When a student with disabilities is placed into a facility or foster home outside his or her home county by the Department of Health and Human Resources or the Department of Juvenile Services, districts may apply for reimbursement for the cost of that placement as well.

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**Wisconsin**

Wisconsin funds special education using a partial reimbursement system, in which districts report their special education expenses to the state and receive reimbursement for a portion of those expenses.

Districts may request reimbursement for staff costs, transportation, and a few other specific costs related to the education of students with disabilities. The state also reimburses the costs of health treatment related to particular disabilities, such as physical or orthopedic disabilities, hearing impairment, and emotional disturbance. While all of these costs are technically eligible for full reimbursement, the reimbursement rate is limited by the amount appropriated for this purpose. The estimated proration rate for FY2018 is 25.73%.

The remainder of state special education funding is distributed through several program-specific allocations. School districts may receive additional payments of up to \$150,000 if they have below-average education revenue available, fewer than 2,000 students, and special education costs at least 16% of total costs. School districts may also receive a partial reimbursement for when a high-cost student's education costs exceed \$30,000, tuition support for students living in children's, foster, or group homes and other out-of-district residential arrangements, and incentive payments of \$1,000 per-student based on the postsecondary education and employment outcomes of their graduates with disabilities. In addition, school districts may receive payments of \$12,000 to districts receiving a disabled student who resides outside their borders through the state's open enrollment system and private-school vouchers for disabled students who have had open enrollment applications to nonresident districts rejected in the past.

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**Wyoming**

Wyoming funds special education using a reimbursement system, in which districts report their special education expenses to the state and receive reimbursement for all of those expenses.

As part of its larger education grants to each school district, the state is expected to provide an amount sufficient to reimburse 100% of the amount spent in the previous school year on special education programs and services. The reimbursement may only be for direct costs, rather than those that indirectly benefit children with disabilities, such as utilities and administration. Teacher costs may be included, prorated according to the percentage of time the teachers spend on special education.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

