



# 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 does not provide specific, increased funding for special education.

To calculate potential special education personnel costs, the state applies a multiplier of 2.5 to 5% of each district's total enrollment to generate assumptions about the number of staff positions needed to support special education programs. However, this calculation is intended only to provide guidance to districts about likely special education staffing costs; it does not generate additional staff funding that districts may use for special education.

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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. This multiplier is applied to a student count that has already been adjusted for school size and local cost factors (see "Sparsity and/or Small Size" for more information). To receive this funding, districts must file plans with the Alaska Department of Education indicating the special-needs services they will provide. Other student categories intended to be served with this supplemental funding include English-language learners, students identified as gifted, and students enrolled in career and technical education programs.

Districts also receive separate funding for students who require intensive services; these students are counted and the number is multiplied by 13. This number is then added to the overall tally in which these students have already been counted once, so districts effectively receive 14 times the per-student base amount for each such student in total.

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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 11 different categories based on their specific disabilities.

The state does so by applying different multipliers to the per-student base amount for students in these categories. The multipliers range from 1.024 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 students with special needs 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 students with extremely high-cost or atypical special needs.

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 per year. The amount of money available for reimbursement is dependent on appropriation. In FY2021, \$13 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.

The large majority 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. Each SELPA develops a local plan 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 students who receive special education services, funding for students with low-incidence disabilities, funding for program specialists and regionalized services, and supplemental funds for SELPAs that are designated as small and necessary based on the number of students included and the geography of the SELPA.

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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 is provided for children with a specific set of disabilities, which include vision or hearing disabilities, autism, significant emotional disabilities, significant limited intellectual capacity, traumatic brain injury, or multiple disabilities. The specific per-pupil amount of this additional funding is dependent on the amount of money appropriated for this purpose and the proportion of a district's students with these disabilities compared with the number of such students statewide. In FY2021, about \$198.9 million of special education funding was distributed through these per-pupil allocations.

In FY2021, an additional \$7.3 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 students with extremely high-cost or atypical special needs.

While services for students with disabilities are generally funded out of the base amount under the formula, the state 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, which is the total per-pupil educational expenditure, excluding certain categories, such as spending for transportation and capital expenditures.

For students educated in placements made by a state agency, such as the Connecticut 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. The state assigns a student-to-unit ratio of 12.2 to 1 for basic special education in grades K-3; 8.4 to 1 for basic special education in grades 4-12; 6 to 1 for intensive special education in grades preschool through 12; and 2.6 to 1 for complex special education in grades preschool through 12. Units are amounts of funding used to purchase school resources. The number of students at each grade-level a district serves in each category determines the number of units the district receives.

Delaware will reduce the number of students composing a basic K-3 special education unit from 12.2 to 8.4 by FY2024. 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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**District of Columbia**

The District of Columbia 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 amount of specialized services they require.

Students are assigned to one of four support levels, ranging from students receiving fewer than eight hours per school week of specialized services to those receiving more than 24 hours per week of specialized services. Different multipliers are applied to the per-student base amount for students at the different levels. In FY2021, these multipliers ranged from 1.97 to 4.49. A separate multiplier of 1.17 was applied to the base amount for students enrolled in designated special education schools. The multipliers have been expressed this way for consistency with other states; funding is actually provided in an amount equal to 0.97, 3.49, or 0.17 times the per-pupil base amount, distributed in addition to the student's own base amount funding. In addition, the funding formula weights are applied such that students in multiple categories generate supplemental funding for all of the categories to which they belong.

The District also provides weighted funding for special education students in extended-year programs and residential schools, with multipliers differentiated based on students' support levels. Additional weighted funding is provided for all students with disabilities to support special education compliance efforts and attorney's fees. Local education agencies that opt out of receiving federal grants under the Individuals With Disabilities Education Act are not eligible to receive any weighted state funding for students with disabilities. Separate from the weighted formula calculation, funding is provided for the transportation of students with disabilities.

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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, as well as a block grant. Students are assigned to five different categories, and districts 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 3.644 and 5.462, 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 FY2021, Florida provided about \$1.09 billion in ESE allocations.

The ESE Guaranteed Allocation given to each district in FY2001, when the grant was created, was based on the amount that prior funding systems had generated. Since then, 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 either to 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 2.4111 to 5.8684, 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 students with special needs 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 by incorporating a separate single student weighted formula and block grant funding. It does so by applying a multiplier to a base amount for certain students with disabilities, providing a flat per-school amount, and allowing local education officials to discretionarily allocate additional dollars to schools.

In FY2021, the state provided each school with a base level of \$66,000 to support the provision of special education services. The state also applies a multiplier of 1.1 to a per-pupil amount (\$12,775 in FY2021) for each student with a specific learning disability, speech or language disability, or other health disability. The result of this formula is split between schools and Complex Areas; 90% of the total is allocated directly to schools in proportion to their student counts, and 10% is allocated to schools at the discretion of the Complex Area superintendents, who each oversee two to four high schools and their feeder elementary and middle schools.

The multiplier has been expressed this way for consistency with other states. The funding is actually provided in an amount equal to 0.1 times the per-pupil base amount, distributed in addition to the student's own base amount funding. The multiplier is applied to the base amount beginning only with the fifth eligible student; schools with four or fewer qualifying students do not receive any weighted funding for these students.

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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 staff units generated by the district, which in turn generate state funding.

The remainder of state special education funding is distributed through specific program-based allocations, including funding for districts with that educate students in residential facilities and that identify and serve an above-average proportion of students with serious emotional disturbances. Preschools students are funded based on the amount of time each week they spend receiving special education services.

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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 to do so, and census-based assumptions, which assume 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 a 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 1,000 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 toward 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. To determine need, districts are assigned to a percentile ranking comparing their ratio of resources to education costs against those of all other districts. Districts are then sorted into tiers according to the degree to which their local resources can be expected to cover their local education costs, and a greater percentage of available state aid is distributed to districts with less ability to fund their own education costs.

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 \$9,156 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 Indiana Division of Special Education; for the Best Buddies Program; for people with intellectual and developmental disabilities; and 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**

Kansas funds special education using a partial reimbursement system: The state calculates the expenses incurred, by district, for special education services and reimburses a portion of those costs.

The state reimburses districts for 92% of the nonfederal funds expended for special education services for students with disabilities. This percentage may be reduced in the event of insufficient appropriations; in FY2021, the reimbursement rate was budgeted at approximately 73%. These reimbursements include four specific partial reimbursements: for staff costs for special education teachers (in an amount based on the percentage of the state's full-time-equivalent special education teachers who are working in the district); reimbursements for services to special education students eligible for Medicaid (limited to \$9 million per year in total); reimbursements for special education transportation (at a rate of 80% of costs); and support for especially high-cost services to students with disabilities (at a rate of 75% of costs above a calculated threshold).

The amount of special education aid received by the district is used to compute a factor called the special education and related services weighting. This factor does not generate additional state funding for the district, but it does affect districts' total permitted spending levels. Districts receiving greater amounts of state special education aid are allowed to budget and spend a larger amount of local revenue.

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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.

Kentucky applies different multipliers to the per-student base amount for students based on three categories: low incidence disabilities, moderate incidence disabilities, and high incidence disabilities. Each category has a multiplier of 3.35, 2.17, and 1.24, respectively.

The multipliers have been expressed this way for consistency with other states. The funding is actually provided in an amount equal to 0.24 for high incidence disabilities, 1.17 moderate incidence disabilities, or 2.35 times the per-pupil base amount for low incidence disabilities, distributed in addition to the student's own base amount funding. 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 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.

Maine applies different multipliers to the per-student base amount for students in these groups. Specifically, students with disabilities that represent up to 15% of district enrollment are funded at a level equal to the per-student base amount multiplied by 1.5; above that threshold, they are funded at a level equal to the per-student base amount multiplied by 1.38. In districts with fewer than 20 students identified as having disabilities, 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. Adjustments are also 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 to the per-student base amount for students with disabilities. In FY2022, the multiplier was 1.86 times the base per-pupil amount. Maryland will gradually adjust the multiplier over a span of 11 years to 2.46 times the base per-pupil amount in FY2033.

However, the allocation given to each district based on this calculation is adjusted three times: First, it is divided by the ratio of local wealth per student to statewide wealth per pupil. Second, it is 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). Third, 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, then the calculated amount is proportionally adjusted to bring the contribution back to the desired level.

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 student with disabilities 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 equal 3.79% of each district’s noncareer and technical education enrollment and 4.79% of its career and technical education enrollment in grades K-12. Out-of-district special education placements are assumed to equal 1% of K-12 enrollment. In FY2021, the state allocated \$27,708.02 for each assumed, in-district, special education student and \$30,044.07 for each assumed, out-of-district, special education student. The dollar amounts are calculated based on the increased resource costs associated with educating students with disabilities. The per-student costs included in the calculation for each category include those for staff salaries and benefits, instructional equipment and technology, pupil services, and professional development, among other resources.

The remainder of state special education funding is distributed through specific program-based allocations. These include a partial reimbursement for districts serving students with needs imposing costs above a given threshold, set at \$45,793 in FY2020 and adjusted for inflation annually thereafter (that reimbursement covers 75% of costs incurred above that threshold); a reimbursement for instructional and transportation costs for students receiving special education services outside their home districts; and an “extraordinary relief” program that supports districts whose special education expenses see at least a 25% year-over-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. Additionally, the state has appropriated funds specifically to increase these reimbursement percentages by approximately 3 percentage points. 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, reimbursement may generally 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 approved costs for students receiving special education services in certain residential settings and to pay tuition for those enrolled at the Michigan School for the Deaf and the Michigan School for the Blind. The state allotted \$820 million toward special education funding in FY2024.

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**Minnesota**

Minnesota funds special education using a hybrid system incorporating multiple student weights, a census-based funding allocation, and partial reimbursement. Minnesota provides partial reimbursement of special education expenses at a level that is calculated by a formula that assigns students to three different categories and also provides an amount for every pupil in the district to support special education services.

Districts receive Initial Special Education Aid, which is a partial reimbursement equivalent to the sum of special education-related transportation services and the lesser of 50% of the district's nonfederal special education expenditures for the prior year (including fringe benefits), 62% of the district's special education expenditures from the prior year based on an old allocation formula (that excludes fringe benefits, as defined in Minnesota Statutes, section 125A.76, subdivision 2, (repealed in 2013)), or 56% of the result of a pupil-based formula that includes an adjusted count of all students and counts of students with special needs at three different cost levels. Students with special needs are assigned to the three cost levels based on their diagnoses. Beginning with FY2021, to provide additional funding to support special education, the state also allocated an amount per student equal to the sum of \$460, \$405 multiplied by the percentage of students from low-income households that the district serves, and \$0.008 multiplied by the district's total student count.

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 requires, 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 language services, positive behavior specialists and other support staff, extended-year instruction, and the education of students with disabilities in private schools and facilities.

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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 provides special education funding only for students above a certain prevalence threshold. In 2020-21, the threshold was 12.83% 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. The average special education enrollment 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 with a personal aide, private nurse, or interpreter; 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.

The state allocates a small flat amount for every student in the district rather than for each student with disabilities. The state provides the greater of a flat amount per student (\$287.93 for FY2022) or the district's prior-year total amount for special education instruction and related services. As part of the 40% local share requirement for special education costs, 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 provide a partial reimbursement of at least 40% of 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. The percentage reimbursement rate is applied to this amount. The reimbursement rate is based on the amount of funds appropriated for the purpose; in FY2022, the legislature appropriated about \$233 million.

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.

The state applies one multiplier for school districts where fewer than 13% of students are eligible for special education services. For districts where more than 13% of students are eligible for special education, the district receives, for each additional student above that threshold, an amount equal to one-half of the amount it receives for students in special education below that threshold. 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). The state appropriated \$223.20 million for FY2022 and \$228.76 million for FY2023. The state then computes the multiplier for this group using the size of the appropriation, each district's specific base funding amount, and each district's count of 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 enrollment). When there is not enough supplemental funding to cover this amount for all students in the second category, the state reduces the funding proportionally across all school districts.

Any student eligible for increased funding in multiple categories (English-language learner, student poverty, special education, gifted) may receive only the increased funding for the category with the highest multiplier for which the student is eligible. Nevada also distributes some special education funding through specific program-based allocations, including funding for students with high-cost needs and reimbursements for hospitals and residential treatment facilities operating licensed private schools for their patients or residents.

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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 FY2022, this allocation was \$2,037.11 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 15.40% of students in each district will require special education services and that 1.57% will require speech services only, and it 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 \$18,612 and \$1,220, 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 – that is, 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.

The state applies 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 to the general education program the student requires. 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 \$23,439 in FY2020), though districts qualify only 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 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 generating a higher formula amount for districts serving students with disabilities, New York applies a multiplier of 2.41 to the base amount for these students. In addition, the state provides transitional funding equal to 1.5 times the per-student base for students with disabilities in their first year in a full-time, regular education program after having been in a special education program. Separately, students whose disability imposes costs exceeding the lesser of \$10,000 or four times the district's general per-pupil education spending amount from two years prior receive additional aid.

Additionally, New York considers the needs of students with disabilities when measuring the district's level of per-pupil wealth, a number that factors into the calculation of the district's ability to fund education with local dollars. When counting students for this purpose, the state counts each student who learns in a special class setting 60% or more of the time as 2.7 students, and it counts students receiving special education services at least 20% of the time as 1.9 students. This adjustment affects the portion of the district's formula amount that will be funded by the state.

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**North Carolina**

North Carolina funds special education using a single student weight system: It provides 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 \$4,549.88 in FY2021 for each student with disabilities.

North Carolina school districts receive funding based on the number of students with disabilities they serve or 12.75% of district enrollment, whichever is less. The state also provides funding equal to the average salary of a teacher plus benefits, which is distributed to districts based on their number of children with disabilities in pre-K-5.

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 state department of education, that provides scholarships of up to \$8,000 to students with disabilities who attend private schools.

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**North Dakota**

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

The state calculates 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 which 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.

For FY2022 and FY2023, Ohio provides special education funding by applying different multipliers to the statewide average base amount for students in these categories. These multipliers range from 1.2535 for students in Category 1, whose primary or only identified disability is a speech and language disability, to 4.9554 for students in Category 6, which includes students with autism, traumatic brain injuries, or both visual and hearing impairments. 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.

In FY2022 and FY2023, Ohio also provides special education transportation funding based on a district's state share. Districts receive the actual costs of transporting students with disabilities attending an approved special education program who require transportation services other than a regular school bus multiplied by the greater of the district's state share percentage or 29.17% for FY2022 or 33.33% for FY2023. The state also provides program-based allocations for students with disabilities, such as scholarships for children with autism to attend school outside their district 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 13 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 is eligible for all three disability categories (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 weighted only once for that disability. The state also provides scholarships for students with disabilities 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.

Students eligible for this funding are those identified as falling within one of 12 different disability categories listed in state law; 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 at a lower level determined by the state department of education. Additionally, the state provides partial reimbursements for the education of students whose approved special education costs exceed \$30,000 per year.

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 each district to support services for 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 based on district sparsity and size, property wealth and income, and property tax rates. Pennsylvania adjusts special education funding downward for districts with very low property tax rates. 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, through intermediate administrative units, for the Institutionalized Children's Program, and for special education students placed out of state.

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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 students with extremely high-cost or atypical special needs.

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 10 different categories based mostly on their specific disabilities.

Specifically, students are assigned to one of nine categories based on their disabilities, or to a 10th 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 nonhomebound 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 districts to expend 85% of the amount generated for a particular disability category on that category of students.

Additional funding may be repurposed to ensure the state meets the federal Maintenance of Effort requirements of the Individuals With Disabilities Education Act.

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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 \$6,229.65 to \$33,124.35 in FY2022. 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 \$1.470 per \$1,000 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 students with disabilities qualify for additional weighted funding based on the services and hours determined in their Individualized Education Program (IEP). The state has developed a detailed scale of funding weights for student with Unique Learning Needs, with extra funding ranging from 15% to 150% depending on the support required. Students with characteristics of dyslexia are considered separately with a weighted allocation of 20% of the base amount.

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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 13 different categories based on the services they receive. Different multipliers are applied to the base per-pupil amount for students in these categories.

The state assigns special education students to 12 categories based on their educational placements and the services they receive. The multipliers for these categories range from 1.15 to 5.0. For small and mid-sized districts, these weights are applied to an inflated base amount (see “Sparsity and/or Small Size” for a description of this adjustment). A 13th multiplier, equal to 1.1, is applied for students receiving services for dyslexia or a related disorder. The state considers the dyslexia adjustment to be separate from the special education funding system. The dyslexia multiplier is applied to the usual base amount, regardless of district size.

At least 55% of the funding provided through the 12 special education multipliers must be used to support the special education program. These multipliers include the student’s own base funding. The dyslexia multiplier has been expressed this way for consistency; however, the funding is provided in an amount equal to 0.1 times the per-pupil base amount, distributed in addition to the student’s own base funding. Along with these allocations, the state also provides specific program-based allocations, including funding for district-run extended-year special education programs and for the education of students who are hospital-bound.

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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 12.18% 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 fewer 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 students with severe disabilities, students in self-contained special education placements, students whose education costs exceed three times the state average per-pupil expenditure, partial scholarships for students with special needs 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, for school districts with more than 1,500 students, 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 \$60,000 for any one student with disabilities) are reimbursed at a rate of 95%. 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, in particular the staff positions, 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 count of students with special needs, 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 students with disabilities 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 varied needs and disability diagnoses. It does so by applying a multiplier of 1.9609 to 99.5% of a district's Basic Education Act (BEA) allocation rate for students with disabilities. The BEA allocation rate is the average amount spent on general education students in the district as a result of the state's resource-based formula calculations, times 0.995.

However, only up to 13.5% of each district's enrollment may generate supplemental special education funding. A portion of general education funds is also provided to districts based on the number of special education students enrolled in the district 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 \$29,707 in FY2020) or provides an overall special education program that, for reasons beyond a district's control, imposes 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. The total amount available was \$1.5 million in FY2021. 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 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 disability, hearing impairment, developmental disability, visual disability, speech or language disability, or 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 FY2022 is 29.791%.

The remainder of state special education funding is distributed through several program-specific allocations. School districts may also receive a partial reimbursement for when a 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; incentive payments of \$1,000 per student based on the postsecondary education and employment outcomes of the district's graduates with disabilities; and grants for workforce transition support services that range between \$25,000 and \$100,000. In addition, school districts may receive payments up to \$30,000 for enrolling a student with disabilities who resides outside their borders through the state's open enrollment system. School districts may also receive \$30,000 for enrolling students with disabilities with private school vouchers 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 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 be used only for direct costs, such as screening, evaluation supplies, instructional materials, technology, and travel costs, rather than costs that indirectly benefit children with disabilities, such as utilities and administration. Teacher costs may be included according to the percentage of time teachers spend on special education.