SPECIAL EDUCATION

Alabama
Some additional funding is provided for catastrophic expenditures and preschool special education. Grade divisors in the Foundation Program are adjusted to provide additional teaching units for special education. The grade level divisors are adjusted by a weight of 2.5 applied to 5% of ADM count.

Alaska
Vocational education, special education (except intensive special education), gifted/talented education, and bilingual/bicultural education are block funded. A district must file a plan with the department indicating the special needs services that will be provided, Section 14.17.420(2)(b), to qualify for special needs funding.

Arizona
Funding is provided through 11 weighted categories per the table included below. Additional M&O budget capacity could be given if district/charter is eligible for Federal impact aid revenues.

Weights for Special Education Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hearing Impairment</td>
<td>4.771</td>
</tr>
<tr>
<td>K-3</td>
<td>0.060</td>
</tr>
<tr>
<td>English Learners (ELL)</td>
<td>0.115</td>
</tr>
<tr>
<td>MD-R, A-R, and SMR-R (2)</td>
<td>6.024</td>
</tr>
<tr>
<td>MD-SC, A-SC and SMR-SC (3)</td>
<td>5.833</td>
</tr>
<tr>
<td>Multiple Disabilities Severe Sensory Impairment</td>
<td>7.947</td>
</tr>
<tr>
<td>Orthopedic Impairment (Resource)</td>
<td>3.158</td>
</tr>
<tr>
<td>Orthopedic Impairment (Self Contained)</td>
<td>6.773</td>
</tr>
<tr>
<td>Preschool-Severe Delayed</td>
<td>3.595</td>
</tr>
<tr>
<td>ED, MIMR, SLD, SLI, &amp; OHI (4)</td>
<td>0.003</td>
</tr>
<tr>
<td>Emotionally Disabled (Private)</td>
<td>4.822</td>
</tr>
<tr>
<td>Moderate Mental Retardation</td>
<td>4.421</td>
</tr>
<tr>
<td>Visual Impairment</td>
<td>4.806</td>
</tr>
</tbody>
</table>

Arkansas
In 2004, the Arkansas General Assembly reformulated public school funding at the direction of the Arkansas Supreme Court to devise a funding system to assure school “adequacy”. Although Arkansas Special Education funding based on weighted averages had been abolished in the mid-1990s, this approach was actually reconsidered during the discussions of school funding adequacy for special populations, including students with disabilities, English language learners, students in Alternative Learning Environments, and high poverty students.
Ultimately, the funding adequacy needs of these special populations were addressed through categorical funding systems providing state aid in addition to that provided through the basic Foundation Formula. For Special Education, the General Assembly increased the funding levels of existing state line item appropriations to reimburse districts for specific types of excess costs associated with providing services. These include annual targeted Catastrophic Occurrences aid for individual high cost/high need students, reimbursement for residentially placed students, and reimbursement for students with disabilities receiving extended school year services.

**California**
California provides $3.1 billion in state funding for special education programs for individuals with exceptional needs. The special education funding model apportions state aid to local educational agencies (LEAs based on their ADA; the per-ADA funding rates are recomputed annually). The funding model is based on the assumption that, over reasonably large geographic areas, the incidence of disabilities is relatively uniformly distributed. The model also provides funding adjustments to compensate for those areas in which there are concentrations of special education students with high-cost, low-incidence disabilities. Funding for special education may be apportioned directly to an LEA or to the administrative unit of the special education local plan area (SELPA with which it is affiliated. Entitlements are calculated by multiplying the SELPA’s base funding rate by the prior-year funded K–12 ADA for each school district, county office of education, and charter school in the SELPA). Funding is adjusted for changes in ADA.

**Colorado**

**Special Education**  
*Article 20 of Title 22, CRS*

The State Exceptional Children's Act (ECEA) outlines administrative unit (school districts and boards of cooperative educational services) responsibilities for providing special education programs for children with disabilities. The Act recognizes the need to provide educational opportunities to all children, and the benefits of providing a continuum of services in the least restrictive environment.

In budget year 2010-11, Colorado administrative units will serve approximately 83,000 students with disabilities, or about 10% of the total pupil enrollment. Administrative units will provide services to children between the ages of three and twenty-one who, by reason of one or more of the following conditions, are unable to receive reasonable benefit from general education: long-term physical impairment or illness, significant limited intellectual capacity, significant identifiable emotional disorder, specific learning disability, or speech or language impairment.

State ECEA funding of special education programs for children with disabilities is $127.4 million for budget year 2010-11.

- Five hundred thousand dollars is available to administrative units specifically for costs incurred for children with disabilities that live in eligible facilities within their boundaries, and for whom (a) parental rights have been relinquished by the parents; (b) parental rights have been terminated by the court; (c) parents are incarcerated; (d) parents cannot be located; (e) parents reside out of state, but the Department of Human Services has placed the children within the boundaries of the administrative unit; or (f) the children are legally emancipated.
Four million dollars will be available for grants to administrative units for reimbursement of high costs incurred in providing special education services in the preceding school year. High costs are defined as the costs incurred by an administrative unit above a threshold amount.

The remaining amount will be distributed as follows:

- Administrative units will receive $1,250 for each child reported by the administrative unit on December 1 of the previous year.
- Administrative units will receive up to an additional $6,000 for each child reported on its previous December 1 count with the following disabilities: vision disability, hearing disability, deaf-blind, significant identifiable emotional disability, autism, traumatic brain injury, multiple disabilities, and significant limited intellectual capacity. This amount will be prorated based on the amount of the remaining appropriation.
- State ECEA moneys can be used to pay for the salaries of special education instructional and support personnel, purchased services (including tuition payments to other administrative units and eligible facilities), supplies and equipment.

In budget year 2010-11, the total special education costs will equal roughly $825 million. State funding covers roughly 15.4% of special education costs; federal funding covers an additional 28.3% of these costs; and local sources of funding cover the remaining 56.3% of the costs.

**Connecticut**

Since 1995-96, the state’s primary contribution to general special education is through the Education Cost Sharing (ECS) formula described under **Description of Formula**. The ECS foundation reflects the cost of regular education and general education. In addition, the students used in the ECS grant determination include both regular education and special education.

The state also supports extraordinary special education costs through its Excess Costs grant, which funds 100 percent of student-based special education costs in excess of established thresholds. For children affected by state agencies, e.g., foster students and judicial placements, the state pays in excess of the district’s prior year average cost per student (including regular and special education). For all other special education placements, the state pays 100 percent of the costs in excess of 4.5 times the prior year’s average cost per student (including regular and special education). These grants may be proportionately reduced to stay within the legislatively approved appropriation.

**Delaware**

Funding is provided through instructional units. Units for 12 categories are provided, ranging in size from four pupils per unit to 15 pupils per unit.

The State is phasing in a needs-based funding system for special education students. Funding is based on three categories: basic, intensive, and complex with unit sizes of 8.4, 6.0, and 2.6.

**Florida**

In Florida, services for Exceptional Student Education (ESE) students (students identified as gifted and students identified as disabled) are funded through the FEFP. Exceptional education services for most students are funded through the ESE Guaranteed Allocation. For those ESE
students requiring the most intensive services, funding is weighted by cost factors in accordance with level of need. Please see Section 1011.62 (1)(e), F.S., for an outline of the funding model for ESE programs. Approximately 88 percent of the total expenditures for students with disabilities are funded through state and local programs.

Since July 1, 2000, approximately 95 percent of ESE students have generated base funding at the same level as non-disabled students. These students are reported under basic programs 111 (grades PK-3 basic with ESE services), 112 (grades 4-8 basic with ESE services), or 113 (grades 9-12 basic with ESE services). These programs have the same cost factors as basic programs 101, 102, and 103. A portion of funding for students in these programs is generated by multiplying the base student allocation by the program cost factor. For 2010-11, the base student allocation is $3,623.76. The approximate base weighted funding amounts generated by students in basic programs for 2010-11 are:

<table>
<thead>
<tr>
<th>Grades</th>
<th>Base Allocation</th>
<th>Weighted Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>PK-3 Basic</td>
<td>$3,946.27</td>
<td>($3,623.76 x 1.089)</td>
</tr>
<tr>
<td>4-8 Basic</td>
<td>$3,623.76</td>
<td>($3,623.76 x 1.000)</td>
</tr>
<tr>
<td>9-12 Basic</td>
<td>$3,736.10</td>
<td>($3,623.76 x 1.031)</td>
</tr>
</tbody>
</table>

In order to fund exceptional education and related services (including therapies) for these students, an Exceptional Student Education Guaranteed Allocation was established by the Legislature in addition to the basic funding. The guaranteed allocation is a fixed amount provided each district. For the current school year (2010-11) the ESE Guaranteed Allocation appropriation is $980,571,070.

For the remaining five percent of students with disabilities (those with the most intense needs), funding is determined using a matrix of services. Consistent with the services identified on the Individual Educational Plan, matrices are completed by checking all the services that will be provided to the student. Students with the two highest matrix ratings (254 and 255) generate base weighted funding as follows:

<table>
<thead>
<tr>
<th>Support Level</th>
<th>Amount</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 (254)</td>
<td>$12,766.51</td>
<td>($3,623.76 x 3.523)</td>
</tr>
<tr>
<td>5 (255)</td>
<td>$17,883.26</td>
<td>($3,623.76 x 4.935)</td>
</tr>
</tbody>
</table>

The ESE matrix of services consists of five support levels and five domains: curriculum and learning environment, social/emotional behavior, independent functioning, healthcare, and communication. See “Use of the Exceptional Student Education Matrix of Services” at [http://fldoe.org/ese/pdf/matrixnu.pdf/](http://fldoe.org/ese/pdf/matrixnu.pdf/)

**Georgia**

Funding is provided through foundation program for six weighted categories for special education. The weights range from 2.3960 to 5.8253 depending on the type of disability and service and program provided to the pupil.

<table>
<thead>
<tr>
<th>Special Education Category</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category I</td>
<td>2.3960</td>
</tr>
<tr>
<td>Category</td>
<td>Score</td>
</tr>
<tr>
<td>------------</td>
<td>--------</td>
</tr>
<tr>
<td>Category II</td>
<td>2.8189</td>
</tr>
<tr>
<td>Category III</td>
<td>3.5193</td>
</tr>
<tr>
<td>Category IV</td>
<td>5.8253</td>
</tr>
<tr>
<td>Category V</td>
<td>2.4597</td>
</tr>
</tbody>
</table>

**Hawaii**

State funding for special education increased dramatically between FY 2000 and FY 2008, primarily due to a federal court decree. Hawaii’s public school system also receives Federal funding for special education as part of the Individuals with Disabilities Education Improvement Act of 2004 (IDEA).

State funding within the statewide school district is weighted per student, based on a comprehensive special education database. This database tracks every special education student, school-by-school, with information from each student’s Individualized Education Program (IEP). The relative intensity of specially designed instruction for each student is then weighted according to the following categories, identifying the number of hours per week of special instruction or supports needed:

- Intermittent support
- Targeted support
- Sustained support
- Intensive support

The information is compiled in the special education database, and state resources are allocated school-by-school based on the weighted calculations. The functionality of this database has been looked upon by other school districts as a state-of-the-art implementation of technology to track special education needs and weighted resource allocation, particularly for the size of the Hawaii statewide public school district, which ranks as one of the top 10 largest school districts in the nation.

**Idaho**

The foundation program provided salaries and benefits (employer obligations for retirement and FICA) of ancillary personnel (special education teachers, psychologists, psychological examiners, therapists, and social workers) through an instructional staff allowance ratio of 0.1 per support unit.

**Pupil Weights for Special Education Programs**

The state formula shifts 6% of K-6 ADA and 5.5% of 7-12 ADA to exceptional child ADA, which generally provides school districts and charter schools with additional support units.

**Computation of Exceptional Education Support Units**

<table>
<thead>
<tr>
<th>Average Daily Attendance</th>
<th>Attendance Divisor</th>
<th>Minimum Units Allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 or more</td>
<td>14.5</td>
<td>1 or more as computed</td>
</tr>
<tr>
<td>12 - 13.99</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>8 - 11.99</td>
<td>-</td>
<td>.75</td>
</tr>
</tbody>
</table>
Illinois
There are six state grants for funding special education. These are as follows:
1) Funding for Children Requiring Special Education Services – 85% of funding based on district ADA and 15% based on low-income counts reported in General State Aid
2) Special Education – Personnel Reimbursement – Grants are calculated at $9,000 per full-time professional certified worker and $3,500 per full-time non-certified worker.
3) Special Education – Private Tuition – Prior year costs are reimbursed based on the difference between $4,500 and a district’s per capita tuition costs per pupil in excess of $4,500 plus a second per capita tuition charge.
4) Special Education – Summer School – Provides grants based on multiple formulas to assure educational services through the summer.
5) Special Education – Transportation – Described above under Transportation.
6) Special Education – Orphanage – Reimburses districts for the cost of special education services to children residing in state-owned facilities and with foster families. Any costs not covered by the current year appropriation must be covered by future years’ appropriations.

Indiana
See general formula for a description of the special education grant.

Iowa
Three levels of additional pupil FTE weighting, 0.72, 1.21, or 2.74, are available for students with IEPs. Which additional weighting applies to the student is determined by the level of services required on the IEP for special education instructional staff or supplemental aids and other services in the areas of required curriculum modification, specially designed instruction, amount of school personnel support and Least Restrictive Environment (LRE) efforts, and amount of supplementary aid or assistance necessary including assistive technology, instructional associates or specialized transportation.

Kansas
State provides 80% of special education transportation costs: $25,850 ($26,500 in 2007-08) estimated in categorical aid per instructional unit is also provided. That amount is paid on all certificated education teachers, while paraprofessionals are paid .4 or $10,340 (10,600 in 2007-08) per fulltime paraprofessional.

Kentucky
Special Education is funded though an Exceptional Child Add-on to Kentucky’s base funding mechanism. The base funding formula is determined based on the district’s average daily attendance multiplied by a guaranteed amount per child established by the Kentucky General Assembly in the State’s biennial budget. The Exceptional Child Add-on also uses this guaranteed amount per child. Kentucky’s formula assigns one of three weights to each of the disability categories. Students with a Speech Language disability only have a weight of 0.24; disability categories of Orthopedically Impaired, Other Health Impaired, Specific Learning
Disability, Developmentally Delayed and Mild Mental Disability have a weight of 1.17; and disability categories of Hearing Impaired, Visually Impaired, Emotional Behavior Disability, Deaf Blind, Multiple Disabilities, Autism, Traumatic Brain Injury and Functional Mental Disability have a weight of 2.35. The total count of students for each of these weight categories are summed and that categories total of children ages 5 through 20 is multiplied by its weight as noted above. The product of each categories assigned weight multiplied by its child count is then multiplied by the guaranteed base amount in the biennial budget. When these three products are combined that is the amount of the district’s Exceptional Child Add-on funds.

**Louisiana**
Add-on weights - based on student characteristics recognizing the extra cost of instruction for certain categories of students or classes.

Special Education Students
Other Exceptionalities (150%)
Gifted and Talented (60%)

**Maine**
The State subsidizes 100% of approved Essential Programs and Services special education costs for all non-minimum subsidy receiving school districts.

**Maryland**
A funding level per special education student is calculated by taking 74% of the per pupil amount established in the Foundation Program. The Fiscal Year 2011 funding level is $264 million.

Nonpublic placement is a program by which the State shares in the cost of placing students with disabilities in nonpublic special education schools when no program is available for them in the public schools. The State pays 70% of the cost of students placed over 300% of the excess cost of Special Education students.

**Massachusetts**
The Chapter 70 foundation budget includes an assumed special education percentage of enrollment and the corresponding costs are factored into the aid calculations. A separate “circuit breaker” program reimburses districts for 40 percent of special education instructional costs in excess of four times the prior year’s state average foundation budget--$38,636 in FY11.

Pupil Weights for Special Education Programs
In-district: the foundation budget includes an assumed full-time equivalent (FTE) special education enrollment of 3.75 percent of total non-vocational enrollment, 4.75 percent of vocational enrollment. For each assumed FTE, the special education in-district foundation budget rate is $23,098.

Out-of-district: the foundation budget includes an assumed full-time equivalent special education enrollment of 1 percent of total non-vocational enrollment. For each assumed FTE, the special education out-of-district foundation budget rate is $24,128.
**Michigan**
A long standing Michigan court case (know as Durant) regarding special education cost reimbursement was settled in 1997. It requires that the state reimburses special education instructional costs at a rate of 28.6138% and special education transportation costs at a rate of 70.4165%. The foundation payments (described above) for special education pupils go towards meeting this obligation.

**Minnesota**
Special education aid through FY 2007 was based on expenditures in the second prior year (base year). State special education aid for FY 2007 was based on expenditures in FY 2005. Beginning in FY 2008, Special Education aid is based on expenditures in the current year. State special education aid for FY 2008 is based on expenditures in FY 2008.

Several additional changes to the special education formulas took place in FY 2008. Transition Disabled Aid which equaled $8.8 million in FY 2007 was rolled into Special Education aid in FY 2008. Transition programs for students with disabilities provides for transitional career and technical (vocational) experiences/programs that provide career exploration, healthy work attitudes, specific career and academic knowledge, and job skills for students with disabilities. Transition programs for students with disabilities serves students who meet state disability eligibility criteria and who have Individual Education Plans (IEP) that include work-based learning and require extra interventions not provided in regular work-based learning programs.

Lastly, FY 2008 is the first year that districts receive Bus Depreciation Aid for busses purchased after 7/1/05 and used for the majority of the time providing special transportation services.

The special education Initial Aid equals the sum of the following amounts computed using base year data:
- **Salary** - 68% of the salary of each essential staff providing direct instructional and related services to students (both special education, transition disabled and alternative delivery of specialized instructional services programs);
- **Contracted Services** - 52% of the amount of a contract for instruction and services that are supplemental to a district’s education program for students with disabilities. 52% of the difference between the amount of the contract and the general education revenue of the district for that pupil for the fraction of the school day the student receives services that are provided in place of services of the district’s program (both special education, transition disabled and alternative delivery of specialized instructional services programs). For transition disabled programs only, 52% of the cost of vocational evaluation;
- **Supplies and Equipment**
  - Special Education and alternative delivery of specialized instructional services Programs - 47% of the cost of supplies and equipment not to exceed an average of $47 per student with a disability;
  - Transition Disabled Programs - 47% of the cost of supplies not to exceed an average of $47 per student with a disability. 47% of the cost of equipment.
• **Travel** – For Transition Disabled Programs only, 47% of the costs of necessary travel between instructional sites by transition program teachers.

• **Bus Depreciation.** 100% of the cost of regular busses over 8 years and Type III busses over 5 years that are used the majority of time providing special transportation services.

• **Transportation** - 100% of the cost of special transportation services.

A school district’s special education aid equals its initial special education aid computed as per the formula above times the ratio of the state total special education aid to the state total initial special education aid plus aid adjustments for serving non-resident special education students.

The state total special education revenue for FY 2008 through FY 2011 is set in state law. For FY 2008, FY 2009, FY 2010 and FY 2011 it is $694.1 million, $719.5 million, $735.7 million and $787.6 million respectively. The state total special education aid for FY 2012 and later fiscal years, the state total special education aid equals:

1. the state total special education aid for the preceding fiscal year times;
2. the program growth factor times;
3. the greater of one, or the ratio of the state total Average Daily Membership (ADM) for the current fiscal year to the state total ADM for the preceding fiscal year.

The program growth factor is 1.046 for FY 2012 and later fiscal years.

The link to Minnesota’s special education formula is:  
[https://www.revisor.leg.state.mn.us/statutes/?id=125A.76](https://www.revisor.leg.state.mn.us/statutes/?id=125A.76)

**Special Education Excess Cost Aid:**

• For FY 2008 and later years, a district excess cost aid equals 75% of the difference between the district's unreimbursed special education cost and 4.36% of the district's general education revenue.

The state total excess cost aid equals $110.6 million in FY 2008, and $110.9 million in FY 2009, $110.8 in FY 2010 and $110.9 in FY 2011. For FY 2012 and later years, the state total excess cost aid equals:

1. the state total special education excess cost aid for the preceding fiscal year, times
2. the program growth factor times;
3. the greater of one, or the ratio of the state total ADM for the current fiscal year to the state total ADM for the preceding fiscal year.

The program growth factor is 1.02 for FY 2012 and later years.

A school district’s special education excess cost aid equals its initial special education excess cost aid computed as per the formula above times the ratio of the state total special education excess cost aid to the state total initial special education excess cost aid.

The link to Minnesota’s special education excess cost formula is:  
[https://www.revisor.leg.state.mn.us/statutes/?id=125A.79](https://www.revisor.leg.state.mn.us/statutes/?id=125A.79)
Mississippi
Funding is based on agency approval of the teacher units and certification and experience of the approved teacher. Five separate offices in the Department have a role in the application in program approval criteria and allocation of special education teacher units.

Missouri
State Special Education aid is now included in the Basic State Aid to districts. When a district's count of students with an Individualized Education Plan exceeds the state threshold, currently at 13.7% of the district's ADA, the excess is weighted at .75 and added to the district's ADA calculation in the overall weighted average daily attendance.

Montana
Included in the BASE aid program (see Description of Formula). Block grants are based on number of pupil units and require a $1 for $3 local match. Additional reimbursement (40% for unusually high special education costs are provided to eligible districts).

Nebraska
Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts from the most recently available complete data year.

Nevada
Allocations of special education funding vary widely among school district based primarily on needs and applications. Funding support is set in terms of number of regular and discretionary units, with each unit valued at $39,768 for 2011. Students per unit range from a low of 47.6 in Pershing County School District to a high of 155.4 students per unit in Clark County School District.

New Hampshire
See Description of the Formula. Also, Catastrophic Aid for high cost students. The state pays 100% of cost above 10 times the state average current expenditure per pupil, and 80% of the cost between 3.5 and 10% the state average.

New Jersey
Through the new funding formula, the State has adopted a census-based method of funding for Special Education. This approach bases the aid allocation on each district’s total enrollment. Using this method, special education needs are projected by multiplying the excess cost of educating special education students by the statewide average classification rate, which is then multiplied by the district’s total enrollment. Two-thirds of this cost is included in the district’s adequacy budget, where it is funded through equalization aid. One-third of this cost is provided as categorical aid to the district (regardless of district wealth). This ensures that all districts receive some amount of special education aid.

In determining the actual “excess” cost for special education, the Department used audited expenditure data from fiscal year 2006. The term “excess cost” refers to the costs in addition to
the base cost for education for all pupils. In addition to allocating the costs for special education expenditure lines, a portion of the general education budget was also attributed to special education to account for the special education costs for students that are mainstreamed for at least some portion of the day. This adjustment was based on the percentage of time special education students spent in regular classrooms according to the data collected from districts pursuant to federal reporting requirements.

**New Mexico**
State aid is provided through five weighted categories included in the foundation program.

**Pupil Weights for Special Education Programs**
Special education students are funded under the basic program units with additional weightings as follows:

<table>
<thead>
<tr>
<th>Categories</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A Programs: specially trained teacher travels from class to class or school to school to assist teachers, students and gifted on a part-time basis.**</td>
<td>.7</td>
</tr>
<tr>
<td>Class B Programs: specially trained teacher operates a resource room and assists gifted.**</td>
<td>.7</td>
</tr>
<tr>
<td>Class C Programs: special classroom instruction for moderately handicapped and gifted.</td>
<td>1.0</td>
</tr>
<tr>
<td>Class D Programs: full-time special classroom instruction for severely handicapped students and aged three and four year old handicapped.</td>
<td>2.0</td>
</tr>
</tbody>
</table>

** Weighted classroom units

Special education is also funded for related services ancillary to providing special education, the number of full-time-equivalent certified or licensed ancillary service and diagnostic service personnel multiplied by the cost differential factor 25.0.

**New York**
Foundation Aid is paid for general education and special education students with students with disabilities receiving additional weightings as specified below.

**Pupil Weights for Foundation Aid**

<table>
<thead>
<tr>
<th>Category</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pupils with handicapped conditions in special class 60% or more or the school day in either public school or BOCES Program.</td>
<td>1.41</td>
</tr>
</tbody>
</table>
Pupils with handicapping conditions in special class 20% or more of the school week or receiving consultant teacher services a minimum of 2 hours per week.  |  1.41  
---|---
Students moving from a restricted placement into a general education setting.  |  .50  

A High Cost Excess Cost formula provides wealth-equalized aid, in addition to Foundation Aid, for students in very high cost programs in districts or BOCES. A Private Excess Cost formula provides equalized reimbursement for tuition expenses above a basic contribution for public students placed in state-operated or private schools for students with disabilities.

**North Carolina**
State allocated aid for handicapped students on the lesser of April first headcount or 12.5% of total ADM.

**North Dakota**
Special education funding is provided through a factor in the main funding formula based on the total number of students in average daily membership. There are also factors for pre-school students on IEPs and extended year special education programs. These factors generate approximately 70% of the special education funding provided by the state. The remainder of the funding is set aside at the state level to reimburse school districts with extremely high cost special education students. Where students are placed by external agencies for purposes other than education, districts are reimbursed for allowable costs exceeding the state average cost per pupil. Educational placements are reimbursed for allowable costs exceeding 4 times the state average cost per pupil. Transportation and equipment are not included in allowable costs.

**Ohio**
Special education: included in the EBM using a weighted student count based on disability category.

**Oklahoma**
The State Aid formula currently has 12 Weighted Pupil Categories related to Special Education.

**Pupil Weights for Special Education Programs**

<table>
<thead>
<tr>
<th>Categories</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vision Impaired</td>
<td>3.80</td>
</tr>
<tr>
<td>Learning Disabilities</td>
<td>0.40</td>
</tr>
<tr>
<td>Hearing Impaired</td>
<td>2.90</td>
</tr>
<tr>
<td>Mentally Retarded: (Educable Mentally handicapped and Trainable Mentally Handicapped)</td>
<td>1.30</td>
</tr>
</tbody>
</table>
Emotionally disturbed 2.50
Multiple handicapped 2.40
Physically handicapped 1.20
Speech Impaired 0.05
Deaf and Blind 3.80
Special Education summer program 1.20
Autism 2.40
Traumatic Brain Injury 2.40

Oregon
Two types of funding are provided in addition to the general education funding for special education students. An additional weight of 1.0 is identified for special education students and the “High Cost Disability Grant” for disabled students whose annual IEP costs exceed $30,000. Please see the High Cost Disability Grant description above.

Pennsylvania
Special Education Funding for School Districts
Each school district receives the amount it received for the 2008-2009 school year.

Contingency Fund
A special education contingency fund allocation equal to 1 percent of the special education appropriation is available to school districts.

CORE Services Funding To Intermediate Units
An amount equal to 5 percent of the special education appropriation is provided to intermediate units to maintain core Services.

Institutionalized Children's Program
Funding is provided to intermediate units to maintain the Institutionalized Children's Program.

Rhode Island
Does not apply.

South Carolina
Handicapped children are weighted according to the following specific classifications contained in the foundation program.
### Pupil Weights for Special Education Programs

<table>
<thead>
<tr>
<th>Categories</th>
<th>Weights</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educable mentally handicapped</td>
<td>1.74</td>
</tr>
<tr>
<td>Learning disabilities</td>
<td>1.74</td>
</tr>
<tr>
<td>Trainable mentally handicapped*</td>
<td>2.04</td>
</tr>
<tr>
<td>Emotionally handicapped</td>
<td>2.04</td>
</tr>
<tr>
<td>Orthopedically handicapped</td>
<td>2.04</td>
</tr>
<tr>
<td>Visually handicapped</td>
<td>2.57</td>
</tr>
<tr>
<td>Hearing handicapped</td>
<td>2.57</td>
</tr>
<tr>
<td>Speech handicapped</td>
<td>1.90</td>
</tr>
<tr>
<td>Homebound pupils</td>
<td>2.10</td>
</tr>
<tr>
<td>Autism</td>
<td>2.57</td>
</tr>
</tbody>
</table>

* Includes Profoundly Mentally Handicapped

### South Dakota

Special Education aid calculation is similar to the general education aid formula in that the student counts utilized within the funding formula are based on both fall enrollment and December child count. Based upon the counts and primary student disabilities reported, a district’s total “need” or total state-local funding is determined. The state-local share of these district need is based on the local property valuation. The local share is calculated using a tax levy of $1.20/$1000 of assessed valuation (AV). A district is authorized by SD statute to utilize a maximum levy of $1.40/$1000 AV for their special education fund. Funding for special education may be limited when levying less than $1.20/1000 AV or if the district is determined to have an ending fund balance that exceeds a statutorily defined limit.

South Dakota districts can also apply to an extraordinary cost fund for additional funding for special education students with costly needs. Applications are reviewed by committee, and may not necessarily be approved. In recent years, the fund has distributed approximately $4.5 million in additional aid to districts based on need.

### Tennessee

Supported by a 75% state share, identified and served special education students receive additional weighting in the Classroom Component of the BEP formula. The weights were based on the caseload allocations as follows:

<table>
<thead>
<tr>
<th>Option</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Option 1</td>
<td>91</td>
</tr>
<tr>
<td>Option 2</td>
<td>73</td>
</tr>
<tr>
<td>Option 3</td>
<td>46</td>
</tr>
<tr>
<td>Option 4</td>
<td>25</td>
</tr>
<tr>
<td>Option 5</td>
<td>15</td>
</tr>
<tr>
<td>Option 6</td>
<td>2</td>
</tr>
<tr>
<td>Option 7</td>
<td>10</td>
</tr>
<tr>
<td>Option 8</td>
<td>6</td>
</tr>
<tr>
<td>Option 9</td>
<td>0</td>
</tr>
<tr>
<td>Option 10</td>
<td>10</td>
</tr>
</tbody>
</table>
Texas
For the portion of the day students are served in approved programs, the adjusted allotment is multiplied by a weight varying from 1.7 to 5.0, depending on the instructional arrangement used. Additional funding equal to the adjusted basic allotment multiplied by 1.1 is also provided for students who are served in a mainstream instructional arrangement. A special education student who resides in a care and treatment facility and who receives his or her instruction on a local school district campus in a district other than the district in which the student’s parent or guardian resides is eligible for a funding weight of 4.0, if the student does not reside in a state supported living center. If a similarly situated special education student resides in a state supported living center, the student is eligible for a funding weight of 2.8.

Pupil Weights for Special Education Programs

<table>
<thead>
<tr>
<th>Category</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homebound</td>
<td>5.0</td>
</tr>
<tr>
<td>Hospital class</td>
<td>3.0</td>
</tr>
<tr>
<td>Speech therapy</td>
<td>5.0</td>
</tr>
<tr>
<td>Resource room</td>
<td>3.0</td>
</tr>
<tr>
<td>Self-contained, mild and moderate, regular campus</td>
<td>3.0</td>
</tr>
<tr>
<td>Self-contained, severe, regular campus</td>
<td>3.0</td>
</tr>
<tr>
<td>Off home campus</td>
<td>2.7</td>
</tr>
<tr>
<td>Non-public day school</td>
<td>1.7</td>
</tr>
<tr>
<td>Vocational adjustment class</td>
<td>2.3</td>
</tr>
<tr>
<td>(Above categories based on FTEs)</td>
<td></td>
</tr>
<tr>
<td>Mainstream students (Based on ADA)</td>
<td>1.1</td>
</tr>
</tbody>
</table>

Utah
A foundation program provides weighted categories for children with disabilities.

Purpose: To provide educational services for students with disabilities as required by federal and state law. Example: Special Ed personnel, texts, supplies. Formula: Per WPU, which is the greater of the average of Special Education (Self Contained and Resource) ADM over the previous 5 years (which establishes the “foundation” below which the current year WPU can never fall) or prior year Special Education ADM plus weighted growth in Special Education ADM. Weighted growth is determined by multiplying Special Education ADM from two years prior by the percentage difference between Special Education ADM two years prior and Special Education ADM for the year prior to that, subject to two constraints: the Special Education ADM values used in calculating the difference cannot exceed the “prevalence” limit of 12.18% of total district ADM for their respective years; and if this measure of growth in Special Education exceeds current year growth in Fall Enrollment, growth in Special Education is set equal to growth in Fall Enrollment. Finally, growth is multiplied by a factor of 1.53. This weight is intended to account for the additional cost of educating a special education student; it is not, however, based specifically on an empirical analysis of the cost of special education relative to “regular” education in Utah. Law: 53A-15-301, 302, 303, 303.5, 304, 305, 53A-17a-111; R277-750. Contact: Sandra Cox. Data: Membership audit report (September 1); Fall
Enrollment audit report (November 1). Below is a description of the Special Education Add On, Extended Year for the Severely Disabled, Preschool, Self Contained, and State Programs in Utah.

**SPECIAL EDUCATION—EXTENDED YEAR FOR SEVERELY DISABLED**
To provide a longer school year for those students with disabilities whose regression over school breaks is so severe that an inordinate amount of time is necessary to recoup previous learning.

**Formula:** Per WPU, this is derived from aggregate hours of extended year educational service.

**Law:** 53A-17a-112; R277-750, 751. **Contact:** Karl Wilson. **Data:** Special survey administered by Sandra Cox (September 1; revised survey for summer 2004 due October 15).

**SPECIAL EDUCATION—PRESCHOOL**
To provide preschool educational services for children with disabilities from ages 3 through 5 as required by federal law. **Formula:** Per WPU, this equals special education preschool enrollment (aged 3 through 5 excluding 5-year-old special education students enrolled in Kindergarten) as of December 1 multiplied by 1.46. Overall state growth in this program cannot exceed 8% annually, so funds remaining after the allocation have equaled the growth limit are prorated among districts experiencing growth in excess of eight percent. **Law:** 53A-17a-112; R277-750. **Contact:** Sandra Cox. **Data:** Clearinghouse file (December 15) -- S2 record.

**SPECIAL EDUCATION—SELF CONTAINED**
To compensate for the higher cost of providing more extensive educational services to students who are in a self contained setting (enrolled in special education for 180 minutes or more each day). Unlike resource students, self contained students do not generate a “regular” WPU. **Formula:** Per WPU, this equals Self Contained ADM from two years prior. **Law:** 53A-17a-111; R277-750. **Contact:** Sandra Cox. **Data:** Membership audit report (September 1).

**SPECIAL EDUCATION—STATE PROGRAMS**
To support districts and charter schools in serving special education students whose extensive needs cost the district more than $15,000 per student. **Formula:** 100% through RFP process. If the total amount approved exceeds the appropriation, grants are prorated. **Distribution:** One lump sum upon approval by State Director of Special Education. **Law:** 53A-17a-112; R277-750.

**Pupil Weights for Special Education Programs**
Students with disabilities are funded with a base plus growth dollar amount averaging ADM over the prior five years. Below is a description of the Special Education Add On, Extended Year for the Severely Disabled, Preschool, Self Contained, and State Programs in Utah.

**Vermont**
On average 60% of the costs of special education are reimbursed for each district. There are several pieces to the system. Basically it operates like insurance, districts submit detailed expenditure reports (claims) indicating how much was spent on special education each year. Approved student costs above $50,000 are reimbursed at 90%. Most other allowed special education costs are reimbursed at a rate that varies each year between 56 and 58%.
Virginia
Funding for special education provides for the state share of salary costs of instructional positions generated based on staffing standards for special education. (The Virginia legislature identifies 14 categories of disability, each with a maximum allowable student to teacher ratio. The number of students in each division who fall into each of the 14 categories determines the number of teachers for which the state will share the funding costs.) Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding. Once the number of funded teachers is determined, it is multiplied by the state-specified salary to determine the total salary cost, which is funded on a per pupil basis. The additional per pupil special education funds are shared between the state and local school divisions according to a school division’s Composite Index of local ability to pay.

Washington
The special education formula provides funding for students ages 0-5 at 115% of the basic education amount per student. Funding is provided for students age K-21 at 93.09% of the basic education funding amount. A district will receive funding based upon reported number of age K-21 special education students up to a maximum level of 12.7% of the reported basic education population. In addition a safety net process is in place to award additional funding for districts with students costing above 2.3 of the state average prior year APPE.

West Virginia
An allowance is provided for advanced placement at 1.0% of the state average per pupil state aid times the number of students enrolled in advanced placement, dual credit and international baccalaureate programs.

Although not a part of the Public School Support Program, a provision is included in WVC §18-20-5 that requires the State to make an appropriation to the Department of Education to be distributed to the county boards in accordance with State Board Policy to support children with high acuity needs that exceed the capacity of the school district to provide with available funds. Each county board is required to apply to the State Superintendent for receipt of this funding in a manner set forth by the State Superintendent that assesses and takes into account varying acuity levels of the exceptional students.

Wisconsin
Special Education is funded by a combination of state, local, and federal monies. State categorical aids assist with the costs of providing special education and related services. This includes reimbursement for teachers and teacher aides, physical and occupational therapists, speech/language therapists, special education directors, school psychologists, social workers, school nurses, school counselors, and special transportation. Staff must hold appropriate licensure in order to be eligible for reimbursement.

School districts, cooperative educational service agencies, county children with disabilities education boards, and 2r charter schools who operate programs for children with disabilities are reimbursed for special education costs in the year after costs are incurred. Funds are appropriated
through the state budget process. Recipient agencies must complete the Special Education Fiscal Report program, PI-1505-SE.

There are 11 major areas of state aid to school districts, CCDEBs, and CESAs which provide programs for Special Education children:

- early childhood
- other health impaired or orthopedically impaired
- cognitively disabled
- hearing impairment
- visual disability
- speech and language disability
- emotional disturbance
- learning disability
- school age parents
- homebound instruction
- cross categorical

**Wyoming**
The state reimburses 100% of a school district’s approved special education costs.