

ADM = Average Daily Membership, count of resident and state-placed students who receive education at the public expense

K-12 and Special Education Funding, 50 State Comparison

State	Primary Funding Model	Model Name	Special Education Funding		Special Education Program Name	Special Education Funding Description	Special Education Amount (dollar amount or weighting)	Cap or Minimum threshold in place?	Source	Expenditures per pupil FY 2020 (all students)		Gifted funding mechanism	Gifted amount (dollar amount or weighting)
			Mechanism							US Census Data	Gifted funding		
Alabama	Resource-based allocation	Foundation Program	High-Cost Services		Foundation Program and Catastrophic Trust Fund for Special Education	Alabama provides a formula for school districts to estimate special education staffing costs, but such formula does not generate additional staff funding that districts may use for special education. The Catastrophic Trust Fund for Special Education is administered by the Alabama State Department of Education to assist local county and city boards of education in providing special education and related services to children and youth with disabilities in catastrophic cases. Catastrophic is defined as cases where special education and related services required for a particular child are unduly expensive, extraordinary and/or beyond the routine and reasonable special education and related services provided by the local educational agency. Grants are awarded based on applications.	Dependent upon grant application	Yes, census-based cap of 5% Average Daily Membership	Ala. Admin. Code § 290-2-1-.01 Ala. Code § 16-39-30	\$ 10,116	Yes	Categorical grant	Total state appropriation set each fiscal year. Total state appropriation of \$4,825,000 in FY 2022.
Alaska	Student-based foundation		Census Based		State Aid to Public Schools	Applies a multiplier of 1.2 to each district's student count. The multiplier is applied to a student count that has been adjusted for school size and local cost factors. To receive funding, districts must file plans with the Alaska Department of Education detailing special needs services they will provide.	A school districts ADM is multiplied by the Special Needs factor of 1.2, after the ADM has been adjusted for school size and district cost factor.	No	Alaska Statute 14.14.410 and 14.17.420	18,313	Yes	Census-based	0.2 funding factor is applied to each district's ADM (combined funding for special education, gifted and talented, and ELL services).
Arizona	Student-based foundation		Hybrid: Census-based and multiple student weightings		Base Support Level	Students are assigned to 11 different categories based on their specific disabilities. The state applies different multipliers to the per-student base for each of these categories. Multipliers range from 1.024 to 8.947 depending on the disability. The state also provides funding for other specific agencies such as the School for the Blind and for transportation for students with special needs in extended-year programs.	Districts receive a flat funding factor of 0.158 for K-8 or 0.268 for 9-12 to cover special education, bilingual, career exploration, and gifted services. Additional special education weightings ranging from 0.003 to 6.947 are also applied to eligible students based on the category of disability.	No	A.R.S. § 15-901 A.R.S. § 15-943	8,785	Yes	Hybrid: Census based and	An additional weight of 0.007 is applied to gifted and talented students.
Arkansas	Student-based foundation		High-Cost Services		Special Education High-Cost Occurrence	Special education personnel needs are included in the set of cost assumptions that are factored in when setting regular, per-student base amount. Districts are expected to require 2.9 special education teachers to every 500 students. Funding is not separated out for special education except for extreme cases in which the costs to educate a particular student with disabilities is greater or equal to \$15,000 per year. The money available for reimbursement in these cases is dependent upon appropriations. In FY 2021, \$13.0 million was available for high-cost reimbursement.	Funded by line item. The maximum amount of reimbursement a district can receive is 100% of the amount above \$15,000 up to \$65,000 and 80% of the amount above \$65,000. No individual high-cost occurrence is eligible for reimbursement of more than \$100,000 per year.	Yes, minimum threshold.	Ark. Code Ann. § 6-20-2305 Ark. Admin. Code 005.18.24-24.05 through 005.18.24-24.0	10,345	Yes	Categorical grant	\$739,025 (2019-20)
California	Student-based foundation		Census Based		Special Education Funding Formula	Funding is distributed based on total student attendance in Transitional Kindergarten through grade 12, regardless of the number of students receiving special education, the specific disabilities of those students, or the types of services those students receive. The state also provides an 'extraordinary cost pool' that provides reimbursement for very expensive student placements in non-public schools that exclusively serve students with disabilities.	Statewide base rate is applied per student. In FY 2020-2021 the per student base was \$557 per student and in FY 2021-2022, the per student base was \$715 per student.	No	CA EDUC § 56836.146	14,031	No	N/A	
Colorado	Student-based foundation		Hybrid: Multiple student weightings and high-cost services funding		N/A	Provides different levels of funding for different categories of students. Students are assigned two different categories based on their specific disabilities.	Student weighting: \$1,250 for each student with Tier A disabilities and an additional \$2,629 for each student with Tier B disabilities. There is a statutory maximum of \$6,000 per student for students with Tier B disabilities. Statute sets a \$4.0 million appropriation designated for reimbursing administrative units for high-cost special education services.	Yes, for high-cost services. The minimum threshold is determined each year by an appropriations committee. The current minimum threshold: \$40,000 for out of district placements and \$25,000 for in-district placements.	Colo. Rev. Stat. Ann. § 22-20-114, § 22-20-114.5 Special Education Fiscal Advisory Committee, 2021 Legislative Report	11,602	Yes	Categorical grant	\$12,994,942 (2021-22)
Connecticut	Student-based foundation		High-Cost Services		State Aid for Special Education	Services for students with disabilities are generally funded out of the base amount, the state provides an Excess Cost Grant to limit district's liability for the cost to provide 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 expenditure per pupil (total per pupil educational expenditures excluding certain categories such as capital and transportation expenditures)	Yes, minimum threshold	Conn. Gen. Stat. Ann. § 10-76g	21,346	No	N/A	

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			Mechanism	Special Education Program Name				US Census Data	Gifted funding		
Delaware	Resource-based allocation		Resource-based allocation	State Appropriations	The state determines the cost of delivering special education services in a district based on the cost of the resources, specifically staff positions, to do so. Special education students are categorized by the intensity of services they require (basic, intensive, or complex), and each category has an assigned ratio of students per 'unit'. 'Units' are amounts of funding used to purchase school resources. The number of students at each grade-level a district serves in each category determines the number of units the district receives	The student-to-unit ratios for the 2022-2023 school year are: No Preschool: 12.8 K-12 Regular Education: 16.2 K-3 'Basic' Special Education: 10.2 4-12 Regular Education: 20 4-12 'Basic' Special Education: 8.4 K-12 'Intensive' Special Education: 6 K-12 'Complex' Special Education: 2.6 Some of the unit funding is for employee salaries and the amount of this funding in each unit is based on the specific staff employed in the district and their pay in accordance with the state salary schedule. The unit also includes set amounts for other school costs.	No	Del. Code Ann. tit. 14, § 1703	17,235 Yes	Resource-based Allocation	One resource unit per 250 pupils
District of Columbia	Student-based foundation		Multiple student weightings	Supplement to foundation level funding	Students are assigned four different categories (support levels) based on the amount of specialized services they require. Support levels range from students receiving less than 8 hours per school week of specialized services to those receiving more than 24 hours per school week of specialized support services. Different multipliers are then applied to the per-student base amount for students at different levels.	Level 1: 0.97 additional weight Level 2: 1.2 additional weight Level 3: 1.97 additional weight Level 4: 3.49 additional weight (2021-22)	No	D.C. Code Ann. 38-2905	22,856 No	N/A	
Florida	Student-based foundation		Hybrid: Multiple student weightings and block grant	Florida Education Finance Program	Students are assigned to five different categories and districts receive a grant based on historical funding levels. Students are categorized ranging from low need for specialized services (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 multiplied by an additional multiplier. Students Levels 1-3 do not receive supplemental funding on a per-student basis, however, a block grant called the Exceptional Student Education Guaranteed Allocation is given to all districts. This grant is primarily intended to fund the provision of services to students below Level 4.	2021-2022 cost factors are as follows: Support Level 4: 3,644 additional weight Support Level 5: 5,462 additional weight In FY 2021, Florida provided about \$1.09 billion in Exceptional Student Education Guaranteed Allocation grant allocations.	No	Fla. Stat. Ann. § 1003.01 and § 1011.62 S.B. 2500; and Funding for Florida School Districts 2021-2022 report	9,937 Yes	Categorical grant	\$1.09b (2021-22, combined funding for students with disabilities)
Georgia	Hybrid		Multiple student weightings	Quality Basic Education	Students are assigned either to one of four weighted categories based on their particular disabilities and the portion of the school day they receive services for those disabilities, or students can be assigned to a fifth category for students receiving services in the general education setting. Additional funding is provided for students in these categories by applying different multipliers to the per-student base amount.	Category 1 - additional weight of 2.3940 Category 2 - additional weight of 2.8156 Category 3 - additional weight of 3.5868 Category 4 - additional weight of 5.8176 Category 5 - additional weight of 2.4583	No	GA. Code Ann. 20-2-161	11,707 Yes	Flat Weight	Weight of 0.6794 Ratio of 1 to 12
Hawaii	Student-based foundation		Hybrid: Categorical grant and Single student weighting	Weighted Student Formula	Each school receives a base funding amount and an additional weight for each student with disabilities beginning with the fifth student (schools with less than 5 qualifying students would not be eligible for weighted funding).	Each school receives a base funding amount of \$66,000. An additional weight of 0.1 is applied for each student with disabilities beginning with the fifth student.	Yes, per pupil begin with the fifth student	Hawaii State Department of Education	16,564 Yes	Flat Weight	Weight of 0.265
Idaho	Resource-based allocation		Hybrid: Census-based an resource based allocation	Exceptional Student Support	Combined funding for students with disabilities and gifted students	Special education is estimated to be 6% of K-6 enrollment and 5.5% of 7-12 enrollment, excluding students in a residential facility. The number of students in residential facilities are added to these numbers, which results in a total assumed special education count. This figure is divided by 14.5 to determine the number of exceptional child support staff units generated by the district, resulting in state funding. Remaining state special education funding is distributed through program-specific allocations, including funding for districts that educate students in residential facilities or identify and serve an above-average proportion of students with serious emotional disturbances.	No	Idaho Code Ann. 33-1002 Idaho Amin. Cost. 08.02.01.400	8,272 Yes	Hybrid: Census based and r	Combined funding for students with disabilities and gifted and talented students.
Illinois	Hybrid		Hybrid: Census-based an resource based allocation	Evidence-Based Funding	Special Education is funded through support for additional staff members. Positions are allocated in accordance with student to teacher ratios that are based on districts' full enrollment count rather than 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	No		17,293 Yes	Flat Weight	State funding formula includes \$90 per pupil to provide services for gifted students
Indiana	Student-based foundation		Multiple student weightings	Special Education Grants	Students are assigned to four different categories based on their specific disabilities. K-12 students are assigned to one of three weighted categories based on the severity of 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.	\$9,614 for severe disabilities \$2,415 for mild/moderate disabilities \$500 for communications disorders.	No	Ind. Code Ann. 20-43-7-6	10,935 Yes	Categorical grant	\$13.0 million for school year 2021-2022. Grant amounts are based on a set minimum per pupil amount
Iowa	Student-based foundation		Multiple student weightings	Special Education Weighting	Students are assigned to three different categories based on their disabilities and the settings in which they receive special education services. Weights designate regular classroom, full-time separate placement, and severe or multiple disabilities. The School Budget Review Committee meets biannually to modify the special education weighting plan and has the authority to adjust multipliers used.	Level 1: additional weight of 0.8 Level 2: additional weight of 1.2 Level 3: additional weight of 3.4	No	Iowa Code Ann. 256B.9	11,958 Yes	Categorical grant	The state's funding formula includes \$67 per pupil to provide services for gifted students (2021-2022)

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Kansas	Student-based foundation		Reimbursement System		Special Education State Aid	The state covers a portion of 'excess costs' to supplement federal allocations	KSDE calculates excess costs and the statutory state aid amount according to the following formula: 1. Calculate total special education expenditures and pupil cost for regular education minus federal special ed aid, minus Medicaid reimbursement, minus state hospital admin costs) 2. Calculate excess costs (total expenditures minus per-pupil cost for regular education minus federal special ed aid, minus Medicaid reimbursement, minus state hospital admin costs) 3. Calculate statutory aid amount (excess cost figure multiplied by 92% of total state excess costs)	Excess costs up to 92%	KSA 72-3422	12,697 Yes	Reimbursement System	Combined funding for students with disabilities and gifted and talented students.
Kentucky	Student-based foundation		Multiple student weightings		Support Education Excellence in Kentucky	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 the three categories: low incidence disabilities, moderate incidence disabilities, and high incidence disabilities.	Low incidence: 0.24 moderate incidence: 1.17 high incidence: 2.35	No	Kentucky Department of Education, School Funding Task Force	11,397 Yes	Categorical grant	Grant of \$6.3 million to districts for the 2021-2022 school year
Louisiana	Student-based foundation		Single Student Weighting		Minimum Foundation Program	Students with disabilities with an Individualized Education Program plan are provided an additional weighting. All students qualify for the same weighting, regardless of the type of disability	Additional weight of 1.50	No	Louisiana 2021 SCR 2 LA Constitution Ann. Article VIII, Sec. 13	11,843 Yes	Flat Weight	Additional weight of 0.60
Maine	Hybrid		Hybrid: Multiple student weights and high cost services funding		Essential Programs and Services	Applies different multipliers to the per-student base amount for students in these groups.	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 amount multiplied by 1.38. In districts with less than 20 students identified as having disabilities, the multiplier is 0.29. The multiplier is applied after the base amount is adjusted for local cost of living	Yes, the special education amount may not increase more than 0.5% in any given year or 1.0% in any given 3-year period	Maine Revised Statute 20-A section 15681-A	14,892 Yes	Reimbursement System	\$13,487,220 (fiscal year 2018-2019)
Maryland	Student-based foundation		Single Student Weighting		The Blueprint for Maryland's Future	Provides the same amount of state funding for each student with disabilities regardless of severity of those disabilities. A multiplier was applied to the per-student base amount for students with disabilities.	Additional weight of 0.86 in FY 2022 Per pupil amount is scheduled to increase to increase over several fiscal years to 1.46 for FY 2033 and each fiscal year thereafter.	No	Md. Code Ann. Educ. 5-225	15,489 Yes	Categorical grant	Per pupil amount of \$517 in fiscal year 2022
Massachusetts	Hybrid		Hybrid: Census Based and High Cost Services		Special Education Reimbursement Program	It is assumed 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 base foundation provides \$28,149 per in-district special education student and \$31,641 for tuitioned-out special education student (2021-2022 budget). These costs are shared by the state and districts. High-cost services: Instructional and transportation cost reimbursed at 75% of approved costs for students with costs above \$45,793 in fiscal year 2020 and indexed for inflation afterwards.	Yes, census based cap of 4% or 1%	Ma. Rev. Stat. title 20-A, sect. 15681-A	18,733 No	N/A	
Michigan	Student-based foundation		Reimbursement System		Foundation Grant	Districts report their special education expenses to the state and receive reimbursement for a portion of these expenses. There is a separate reimbursement rate for general and transportation costs. The state reimburses 100% of the costs for pupils who are: -assigned to a district or intermediate district through the community placement program -residents of institutions operated by the department of health and human service -former residents of department of community health institutions operated by the department of community health institutions for the developmentally disabled -in a department-approved on grounds educational program longer than 180 days, or -in a district by a parent of the purpose of seeking a suitable home.	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. In FY 2022, the state 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, 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.	Reimbursement may generally not exceed 75%	Michigan Comp. Laws Ann. 388.1651c, 388.1651f, 388.1653a, and 388.1652	13,072 No	N/A	
Minnesota	Student-based foundation		Hybrid: Reimbursement system, Multiple Student Weightings, and Excess Cost Aid High Cost Services funding		Special Education Aid, Special Education	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 (a partial reimbursement) and a second partial reimbursement for nonfederal costs not previously reimbursed and adjust its aid to meet a hold-harmless guarantee related to changes to the special education funding system that went into effect in 2016	Funding is the least of: a. 62% of the district's formula special education expenditures for the prior fiscal year b. 50% of the district's nonfederal special education expenditures for the prior year c. 56% of the product of a formula that incorporates average daily membership for the entire district and student counts for different disability categories. Each disability category has a different dollar weight. High-cost services: Funding is the greater of: a. 56% of the difference between the district's unreimbursed nonfederal special education expenditures and a portion of prior year formula allowance and general revenue. b. 62% of the difference between	Yes. The greater of: a. 56% of the district's non federal special education expenditures plus 100% of its special education transportation costs plus its current year tuition adjustment or b. the sum of its 2016 special education revenue adjusted for changes in enrollment and adjusted by 4.6% per year since 2016, plus \$220 times its average daily membership.	Minn Statutes Ann. 125A.75, 125A.76, and 125A.79	13,603 Yes	Flat Weight	Adjusted pupil units for that school year multiplied by an additional \$13.
Mississippi	Hybrid		Hybrid: Resource-based and high-cost services		Mississippi Adequate Education Program	Determines the cost to deliver special education services in a district based on the cost of the resources (staff positions in particular) to do so.	Based on the 'adequate education program' salary schedule for each approved program based on the type of certificate and number of years teaching experience held by each approved teacher plus the employer's rate for Social Security and State Retirement Additional funding is provided 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.	No	Mississippi Code Ann. 37-151-7 and 37-151-81	9,653 Yes	Resource-based Allocation	The adequate education program salary schedule based on the type of certification and number of years of teaching experience held by each gifted education teacher plus social security and state retirement

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Missouri	Student-based foundation		Single Student Weighting	School Foundation Program	Provides 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.	Additional weight of 0.75 for districts above the special education threshold. In 2020-21, the threshold was 12.83% of district enrollment.	Yes, minimum threshold that is calculated by dividing the special education pupil count of every district above the bottom 5% and below the top 5% of average daily attendance by the total average daily attendance of all districts.	Missouri Statute Annotated 163.011	11,239 No	N/A	
Montana	Student-based foundation		Hybrid: Census based, reimbursement system, and high-cost services	Special Education Instructional and Related Services Block Grants	Assumes 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 superintendent of public instruction shall determine the total special education payment to a school district using the following formula: 52.5% through instructional block grants; 17.5% through related services block grants; 25% for reimbursement of local districts; 5% to special education cooperative and joint boards for administration and travel. Block grant payments to districts are calculated using the district's overall average number belonging (ANB) which is a census-based method. Districts are eligible to receive at least a 40% reimbursement for high cost services in excess of the available grants and required local match.	No	Montana Code Ann. 20-9-321	12,101 Yes	Categorical grant	\$350,000 (2021-2022)
Nebraska	Student-based foundation		Reimbursement System	Reimbursement for Special Education Programs and Support Services	The total allowable reimbursable cost cannot exceed a percentage of the school's approved total allowable reimbursable cost for all special education programs and support services. The State Board of Education establishes the percentage, which cannot exceed the difference of 10% minus the percentage of the appropriations for special education approved by the legislature.	The State Department of Education shall reimburse each school district in the following school fiscal year at a prorated amount determined by the department for special education and support services. In FY 2022, the legislature appropriated about \$233 million.	Yes	Nebraska Revised Statute Annotated 79-1142	12,939 Yes	Categorical grant	Districts apply to the Nebraska department of education for base funds and matching funds, which are required to be spent on accelerated differentiated curriculum programs. Each district receives one-tenth of a percent of appropriation as base funds plus a pro rata share of the remainder of the appropriation based on the amount of identified students (up to 10% of the prior year's fall membership)
Nevada	Student-based foundation		Multiple student weightings	State Special Education Services	Students are assigned to two different categories based on the concentrations with disabilities in their districts. The state must determine a statewide multiplier for pupils with disabilities. For districts in which enrollment of students with disabilities is more than 13% of total pupil enrollment, the school district will receive one-half of the statewide multiplier for each pupil.	Multiplier determined by the state (not in statute or state budget)	No	Nevada Revised Statute Annotated 387.122	9,814 Yes	Flat Weight	Additional weight of 0.12 (2021-2022 and 2022-2023)
New Hampshire	Student-based foundation		Hybrid: Single student weighting and high-cost services	Adequate Education Aid	The same amount of state funding for each student with disabilities, regardless of the severity of those disabilities.	Flat allocation for each student with disabilities. In FY 2022, this allocation was \$2,037.11 per eligible student. Amount adjusted every biennium by the Consumer Price Index for All Urban Consumers in the Northeast Region	No	NH Rev. Stat. Ann. 198:40-a, 198:40d, 186-C:18, New Hampshire Department of Education	17,900 No	N/A	
New Jersey	Student-based foundation		Hybrid: Census Based and High Cost Services	School Funding Reform Act	Special education formulaic as follows: (RE x SEACR x AEC x 1/3) x GCA RE is resident enrollment SEACR is the state average classification rate for general special education services pupils GCA is the geographic cost adjustment as developed by the commissioner	According to the 2020 education adequacy report, the classification rate for general special education was 15.40% and the average cost was \$18,612. High cost services: State covers 90% of cost above \$40,000 for in-district placement and 75% of cost above \$55,000 for private placement	Yes, census-based cap and minimum threshold	NJ Statute Ann. 18A:7F-55 and Educational Adequacy Report 2020	20,670 No	N/A	
New Mexico	Student-based foundation		Multiple student weightings	State Equalization Guarantee	Students are classified into class A (minimum amount of special education), class B (moderate), class C (extensive), and class D (maximum)	Additional weight of 0.7 for class A and B programs, an additional 1.0 for class C programs, and additional 2.0 for class D programs. There is also a high-cost fund for students who impose costs three times greater than the statewide average amount expended per student (threshold of \$23,439 in FY 2020), but districts qualify only if they serve a certain minimum number of high-cost students (threshold varies with district size).	No	New Mexico Stat. Ann. 22-8-21.	11,332 Yes	Multiple Student Weightings	Gifted students are included in special education
New York	Student-based foundation		Hybrid: Single student weighting and high-cost services	Foundation Aid and Public High Cost Excess Aid	The same amount of state funding for each student with disabilities, regardless of the severity of those disabilities.	Applies a multiplier of 2.41 to the base amount for these students. In addition, the state provides transitional funding of 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 of four times the district's general per-pupil education spending amount from two years prior to receive additional aid.	Yes, high cost services threshold of \$10,000 or	New York Education Law 2602, New York Education Department State Aid Handbook	25,519 No	N/A	
North Carolina	Resource-based allocation		Hybrid: Single student weighting and Census Based	Funds for Children with Disabilities	The same amount of state funding for each student with disabilities, regardless of the severity of those disabilities.	Districts receive funding based on the number for 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 the number of students with disabilities in per-k-5.	No	SB 105, Sec. 7.1 (2021 Legislative session)	9,958 Yes	Categorical grant	For FY 2021-2022 and 2022-2023, \$1,364.78 per eligible student capped at a maximum of 4% of the LEA's 2021-2022 ADM
North Dakota	Student-based foundation		Single Student Weighting	Weighted Average Daily Membership	An additional flat weight is provided to support the provision of special education services	Additional weight of 0.82	No	North Dakota Cent. Code Ann. 15.1-27-30.1	14,242 No	N/A	

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Ohio	Student-based foundation		Multiple student weightings	Special education program costs	Students are assigned to six different categories based on their specific disabilities		Ohio Rev. Code Ann. 3317.013	13,805 Yes	Hybrid: Flat weight and reso	The state provides additional funding for gifted students to cover costs associated with FTE coordinators and gifted intervention specialists. It does so by providing an additional dollar amount per identified student for gifted identification (\$24), gifted referral (\$2.50) and gifted staff professional development (\$7 in FY 2022 and \$14 in FY 2023). Additionally, the state provides funding to meet the following staff amounts: One gifted coordinator position for every 3,300 students in a district, with a minimum of 0.5 and a maximum of 8.0 FTE allocated per district; One K-8 gifted intervention specialist for every 140 students, with a minimum 0.3 FTE allocated per district; One 9-12 gifted intervention specialist for every 140 students, with a minimum of 0.3 FTE allocated per district
Oklahoma	Student-based foundation		Multiple student weightings	Weighted membership for calculation of Foundation Aid	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.		Oklahoma statutes 70-18-201.1	9,508 Yes	Flat Weight	Additional weight of .34
Oregon	Student-based foundation		Hybrid: Single student weighting and high-cost services	Distribution formulas for State School Fund to school districts; High Cost Disabilities Account	Additional weight for each student eligible for special education and reimbursement of high cost services	Yes. Funds may not exceed 11% of the district's average daily membership without approval from the Oregon Department of Education	Oregon Rev Stat Ann 327.013 and 327.348	12,855 Yes	Categorical grant	Districts apply for grant funds, which the Superintendent of Public Instruction approves. Districts are required to expend an amount to or greater than the amount of state funds, if approved.
Pennsylvania	Student-based foundation		Multiple student weightings	Special education payments to school districts	Students are assigned to three different categories based on the estimated cost of educating students with their particular disabilities. Also distributes some special	Yes, minimum threshold, districts must receive	24 PA Stat. Ann. 25-2509.5	17,142 Yes	Reimbursement System	Districts receive reimbursements for costs incurred from education services to gifted students
Rhode Island	Student-based foundation		Hybrid: reimbursement and high-cost services	Categorical programs Special education fund- allocations to communities	The state provides reimbursements, which are capped at 110% of the state median for special education pupils receiving the same services. Categorical funding is provided for especially high cost students.	Yes. Funds may not exceed 110% of the state median for special education pupils receiving the same services.	16 RI General Laws Ann. 16-7-20, 16-4.2-6, and 16-24-6	16,857 No	N/A	
South Carolina	Student-based foundation		Multiple student weightings	Pupil weightings	Provides additional weighting per pupil ranging from 1.0 to 2.57 based upon the severity of the disability	No	Pupil weightings outlined in statute: SC Code Ann 59-20-40, Most recent weightings used to determine funding levels are set by the state department of education and are outlined in the annual report (FY 2020-2021 Funding Manual)	11,532 Yes	Flat Weight	Additional weight of .15
South Dakota	Resource-based allocation		Hybrid: multiple student weightings and census based	Special Assistance and Related Services	Provides additional funding based on individual disability, assigned to one of six categories/ "Level one disability" incorporates a census-based mechanism as it applies the supplementary allocation amount to 10% of the district's average daily membership, which encompasses the general education student count.	No	SD Codified Laws 13-37-35.1 and 13-37-36.3	10,208 No	N/A	

State	Primary Funding Model	Special Education Funding		Special Education Program Name	Special Education Funding Description	Special Education Amount (dollar amount or weighting)	Cap or Minimum threshold in place?	Expenditures per pupil FY 2020 (all students)		Gifted funding mechanism	Gifted amount (dollar amount or weighting)
		Model Name	Mechanism					US Census Data	Gifted funding		
Tennessee	Resource-based allocation		Resource-based allocation	Basic Education Program calculation and Special Education Components	Resource allocation model where teachers, assistants, and supervisors are allocated based on the number of students with disabilities.	Funding sufficient to cover the following teacher to student ratios: Teacher: 10 options based on disability and severity; Supervisors: 750:1; Assessment personnel: 600:1; Assistants: 60:1; Materials: \$36.50 per special education student in FY 2021; Instructional equipment: \$17.00 per special education student; and Travel: \$17.25 per student, based on average costs from the three most recent years, adjusted for inflation.	Yes, minimum threshold	Tenn. Code ann. 49-3-307 Tenn Basic Education Program Blue Book Tenn Comprehensive Rules and Regs 0520-01-09-09	9,896 Yes	Resource-based Allocation	Combined funding for students with disabilities and gifted and talented students.
Texas	Student-based foundation		Multiple student weightings	Student Based Allotments: Special Education	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 assigned 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. A 13th multiplier, equal to 1.1, is applied for students receiving services for dyslexia or a related disorder.	No	Texas Education Code Ann. 48.102	10,342 No	N/A	
Utah	Student-based foundation		Multiple student weightings	Minimum School Program: Weighted Pupil Units	Direct weight based on five year average and additional growth factor	The number of students generating SPED aid is based on the previous-year allocation and the state adds an amount equal to an increase in special education enrollment between the previous year and the year before that, multiplied by 1.53. The 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 for special education enrollment; 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 fiscal years. Once the number is determined, it is multiplied by the per-student amount, which is determined annually by the state legislature.	Yes, cap on growth factor	Utah Code Ann. 53F-2-307	8,866 Yes	Categorical grant	Districts apply for grant funds
Vermont	Guaranteed Tax Base		Hybrid: census based and categorical grant	Census Grants, starting in 2022-2023	Each district receives a grant based on salary costs School districts receive partial reimbursement for all special education expenditures not covered by federal aid Extraordinary costs are reimbursed at a rate of 95%	Grants: the state provides an amount equal to 60% of the district's special education units (the number of teachers to which a school district is entitled based on a ratio of 9.75 special education teachers per 1,000 enrolled students) for the previous year multiplied by 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. Districts receive partial reimbursement for all SPED expenditures not covered by federal aid (reimbursement rate set annually) Extraordinary costs: defined as 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	Yes, minimum threshold and cap. The state cannot reduce financial support for special education below the amount of the preceding fiscal year and the census-based cap	Vermont State. Ann. 16 Section 2961 34 CFR 300.163	20,838 No	N/A	
Virginia	Resource-based allocation		Resource-based allocation	Special Education Instruction Payments	A per-student special education add on amount is determined by calculating the number of teachers and aides necessary to meet the special education program standards in each school. 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 exact share varies depending on the district's ability to raise local funds).	Based on the number of FTE teachers and aids to meet special education standards. Amount varies by district.	No	Va. Code Ann. 22.1-253.13.2 (D) 2021 VA HB 1800 Ch. 552	12,905 Yes	Resource-based Allocation	The state provides additional funding to fund additional FTE instructional positions. The state funds 1.0 additional FTE instructional position per 1,000 students identified as gifted.
Washington	Resource-based allocation		Single Student Weighting	Appropriations for special education programs	Provides a flat amount for each student with disabilities, regardless of varied needs and disability diagnoses, based on the percentage of hours students receive special education services during the school day.	Applies 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 results of the state's resource-based formula calculations, times 0.995.	Yes, cap on enrollment percentage, not to exceed 13.5%	Washington Rev. Code Ann. 28A150.390	14,556 Yes	Hybrid: resource-based allo	Allocations are based on 5% of each district's FTE basic education enrollment. Funding must provide for 2,1590 per week in extra instruction for 15 gifted students per teacher.
West Virginia	Resource-based allocation		Hybrid: single student weighting and reimbursement	High-cost expenditures	Provides 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.	Reimbursement amounts are calculated on the basis of FTE hours per teacher, therapist, and bus driver involved in providing services	No	West Virginia Department of Education	12,375 No	N/A	
Wisconsin	Guaranteed Tax Base		Hybrid: reimbursement and high-cost services	Special Education and School-Age Parents Aid, Additional Special Education Aid	Districts request reimbursement for staff costs, transportation, 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.	Subject to appropriations, excess costs are reimbursed at a rate of 28.18% Additional Special Education Aid: Subject to appropriations, the state may reimburse an amount equal to 90% of the cost exceeding \$30,000; if the appropriation is insufficient to cover the full amount of payments requested, the state department of education must prorate reimbursement amounts.	No	Wisconsin Stat. Ann. 115.76 and 115.881	12,740 Yes	Categorical grant	Districts apply for grant funds, subject to appropriations

State	Primary Funding Model	Model Name	Special Education Funding		Special Education Program Name	Special Education Funding Description	Special Education Amount (dollar amount or weighting)	Cap or Minimum threshold in place?	Source	Expenditures per pupil FY 2020 (all students)		Gifted funding mechanism	Gifted amount (dollar amount or weighting)
			Mechanism							US Census Data	Gifted funding		
Wyoming	Resource-based allocation		Reimbursement System		Foundation program formula for special education programs and services	The state reimburses up to 100% of the amount spent in the previous school year on special education programs and services. Reimbursement may only be used for direct costs such as screening, evaluation supplies, instructional materials, technology, and travel costs. Indirect costs such as administrators or utilities that indirectly benefit children would not qualify for reimbursement.	Up to 100% of the amount actually expended by the district during the previous school year for special education programs and services	Yes, total reimbursements are capped at the total reimbursement amount in 2018-2019	Wyo Statutes Ann. 21-13-321 and 21-13-309	16,698	Yes	Flat Weight	An additional \$40.29 multiplied by the number of gifted students counted by the ADM of the district

Glossary	
Single Student Weighting or Flat Weight	Provides the same amount of state funding for each student with disabilities, regardless of severity of those disabilities.
Multiple Student Weighting	Provides different levels of funding for different categories of students, generally based on the kind of disability or by the services provided.
Resource-based Funding	Determines the cost of delivering special education services in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.
Census Based	Determines the state's distribution of funding for special education based on each district's total enrollment, assuming that a percent of students in each district will require special education services.
Partial Reimbursement	Districts report special education expenses to the state and receive reimbursement for a portion of those expenses.
Categorical or Block Grant	Formula provides special education funding in an amount based on allocations from a previous year.
No Separate Special Education Funding	Formula does not provide funding for special education in most cases, and state funds are set aside only for extremely high-cost or atypical special-needs students.
Hybrid	State distributes funds using two or more funding mechanisms

Primary Funding Model	Number of States
Hybrid	21
Multiple Student Weighting States	13
Single Student Weighting States	5
Reimbursement System States	4
Resource-based allocation states	3
High-Cost Services	3
Census Based	2