

**More Money Is Not Enough:  
(Re)Considering Policy Proposals to Increase Federal Funding for Special Education**

Tammy Kolbe  
University of Vermont

Elizabeth Dhuey  
University of Toronto

Sara Menlove Doutré  
WestEd

**Abstract**

There are long standing concerns about the sufficiency and fairness in federal funding for special education programs. In response, the Biden-Harris Administration has proposed significant new funding for state and local grants authorized by the Individuals with Disabilities Education Act (IDEA). The proposals assume, however, that the current formula will be used to distribute funding to states. The purpose of this study is to evaluate whether this formula results in a fair allocation of federal special education funding among states and simulates how potential future funding increases would be allocated under current law. We find that the existing formula results in substantial disparities among states in available funding and systematically disadvantages large states and states with more poor, disabled, and non-white children. Moreover, we show that simply adding increasing federal funding without considering the formula used to calculate state grants will perpetuate existing funding disparities.

Corresponding author:  
Tammy Kolbe, University of Vermont  
[Tammy.kolbe@uvm.edu](mailto:Tammy.kolbe@uvm.edu)

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## **More Money Is Not Enough:**

### **(Re)Considering Policy Proposals to Increase Federal Funding for Special Education**

“Full funding” for the Individuals with Disabilities Education Act (IDEA) is a cornerstone of the Biden-Harris Administration’s education policy platform. IDEA currently authorizes federal appropriations of up to 40% of average per pupil spending nationwide – and yet, appropriations have never reached this target. Federal policymakers’ failure to do so has been a hot-button issue for a variety of stakeholder groups, including state officials and advocates for educational opportunities for students with disabilities. The Administration’s FY2022 budget has been touted for taking first steps toward full funding and requests a 20% increase in federal appropriations for IDEA, with the promise of future requests for additional funding that would bring federal appropriations in line with the law’s intent (US Department of Education 2021).

Policy proposals focused on increasing federal appropriations for IDEA, however, largely overlook the formula used to distribute existing and potentially new federal dollars to states. State IDEA grants are calculated using a complex set of calculations that are intended to divide federal funds among states according to differences in student need (Dragoo 2019; US Congress, Senate Committee on Labor and Public Welfare 1975). That said, there are long standing concerns that the allocation of funding that results from these calculations not only falls far short of an equitable distribution, but also creates new and worsens existing disparities in education funding (McCann 2014; National Council on Disability 2018).

In this study, we evaluate how the existing statute would allocate proposed new federal IDEA funding to states. Specifically, we consider the extent to which existing federal special education appropriations are distributed progressively among states and then simulate how potential future increases in funding would be allocated under current law. We find that the existing formula

does not distribute IDEA funding in ways that reflect cross-state differences in student needs. Rather, the current distribution of federal special education funds systematically disadvantages states with larger populations along with states with larger shares of poor children, children with disabilities, and non-white children. Moreover, we show that increases to federal IDEA funding proposed by the Biden-Harris Administration will perpetuate, and in some instances, worsen existing disparities.

## **Policy Context**

### **Federal Funding for Special Education**

IDEA has evolved into one of the federal government’s primary “funding statutes” for public education (Mead 2017, 21). Of the appropriations authorized by law, the largest funding program is Section 611 of Part B, which provides grants to states to offset a portion of the excess cost of delivering special education and related services to school-aged children with disabilities.<sup>1</sup> In total, the amount appropriated for Part B, Section 611 grants to states has steadily increased since the law’s inception, with \$12.76 billion in federal appropriations (FY2020) available to pay a portion of the costs of educating nearly 7 million students with disabilities nationwide (U.S. Department of Education, n.d.).

IDEA was designed to provide state and local educational agencies with a framework for equalizing educational opportunities for school-aged children with disabilities nationwide (20 USC §1400(c)(1)).<sup>2</sup> Broadly, IDEA operationalizes the concept equal educational opportunity in its core entitlements for students with disabilities – access to a free and appropriate public education (FAPE) in the least restrictive environment (LRE) (McLaughlin 2010). These goals are reflected in the

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<sup>1</sup> Unless noted otherwise, from here forward references in text to IDEA Part B grant funding refer to the grants to states authorized for school-aged children under Part B, Section 611 of the law and exclude the preschool grant program authorized by Part B, Section 619.

<sup>2</sup> The age range that defines school-aged children varies among states, depending on whether a state decides to provide a free and appropriate public education (FAPE) to children ages 3-21 or 6-21.

provisions articulated by IDEA for establishing an individualized educational program (IEP) for each child with a disability who is identified for special education. In exchange for federal funding, states agree to implement the law's detailed procedural requirements associated with the IEP to ensure that each child is treated equitably (Dragoo 2019). With these requirements states must not only oversee educational policy and practice by local educators, but also pass through the majority of federal IDEA Part B funding to local education agencies (LEAs).

When crafting the law, policymakers also recognized that an equitable distribution of IDEA funding among states was “essential for the Federal government to meet its responsibility to provide an equal educational opportunity” (20 USC §1400(c)(7)). The primary policy mechanism for equalizing aid among states is the formula articulated in federal statute and regulations that dictates how annual IDEA appropriations are distributed among states. When conceptualizing equity in distribution, federal policymakers adopted a vertical equity framework (i.e., an unequal treatment of “unequals”). That is, the formula was designed to provide states with different *total* grant amounts according to cross state differences in the likely demand for special education and related services. Specifically, states with higher levels of need were to receive more federal aid than those with less need (U.S. Congress 1972; U.S. Congress 1975). This same framework carries over to how states allocate federal funding to local education agencies – i.e., states are required to distribute federal funding to LEAs using the same formula, with the goal of ensuring localities with greater concentrations of children with disabilities in need of special education and related services receive more funding than those with fewer eligible children.

### **Calculating State IDEA Grant Amounts**

The way in which the formula used to calculate IDEA Part B grant amounts accounts for differences in student need across states has changed over time. At the law's 1997 reauthorization, the calculation was changed to use a “census based” approach to calculating state aid amounts,

where 85% of funding is based on a state's student population and 15% is based on its share of children living in poverty nationally (i.e., 85/15 population-poverty calculation; Dragoo 2019). The population-poverty calculation was intended to serve as a proxy for differences across states in the prevalence of childhood disability, but without explicit ties to decisions to identify a child for special education (U.S. Congress 1997a; U.S. Congress 1997b). In its most straightforward interpretation, with the shift to a census-based calculation, states with larger populations of school-aged children and children living in poverty should receive more funding than those with relatively smaller or less impoverished populations of school-aged children (Parrish, Harr-Robins & Chambers 2015).

However, there were concerns that the move to a census-based formula would reduce some states' total IDEA Part B grant amount below what they currently received, introducing a new source of potential inequity in the formula. In response, the 1997 formula revisions included two other parts. First, states were guaranteed a minimum base year funding allocation equivalent to the grant amount they received for FY1999 (in nominal dollars) in perpetuity. Second, any *new* federal appropriations, that exceed the total FY1999 federal appropriation for IDEA Part B, are allocated using population-poverty calculation (85/15). In practice, this means that a state's initial Part B grant is the sum of three factors: (1) the state's FY1999 base year grant, (2) the state's share of new federal appropriations based on population, and (3) the state's share of new appropriations based on child poverty (20 USC §1411(e)). This compromise – i.e., effectively preserving the FY1999 funding levels tied to prior child count, while allocating new funding based on state population – mitigated the potential for significant near-term shifts in federal aid among states, instead allowing for the shift to a population-based aid formula to occur more gradually over time.

When modifying the formula, policymakers also put in place other provisions intended to stabilize the amount of funding a state receives across years. Once a state's initial grant is calculated, the amount a state receives may be adjusted for a minimum or maximum award amount. A state's

minimum is determined by comparing four alternative calculations that evaluate the total grant amount based on prior year award levels and different assumptions about a state's share of annual IDEA Part B appropriations. The maximum award limits the year-to-year increase in total funding a state can receive. Interestingly, capping states' grants in this way creates a situation where federal appropriations may go unallocated to states in years when Congress appropriates funding that exceeds the total amount that can be allocated to states.

The new multi-step formula and the corresponding minimum and maximum grant calculations went into effect in FY2000, the first year following the 1997 reauthorization that IDEA Part B appropriations exceeded \$4.9 billion. The formula was largely unchanged at IDEA's 2004 reauthorization and is current policy.

### **Disparities Among States in IDEA Part B Funding**

Nascent evidence suggests that the existing approach to allocating federal IDEA Part B appropriations among states works against policymakers' distributional goals. Using data from a national survey conducted with states and districts, McCann (2014) found that for FY2011 states where the number of children ages 3-21 increased over the prior two decades received fewer federal dollars per student and large states received about 12% less funding per student than small states. Such disparities were attributed to distortions in the calculations that break the link between characteristics of a state's student population and its IDEA Part B grant amount – i.e., the provisions that ensure states continue to receive their FY1999 allocation, limit the population-poverty count to only new federal dollars, and establish minimum and maximum grant awards.

The study also found that disparities in IDEA funding levels among states trickle down to school districts. On average, nationwide, larger districts with more students received fewer federal IDEA Part B dollars per pupil than smaller districts; districts in the lowest population states had higher per-child federal IDEA funding; and districts with the largest declines in enrollment over the

past 15 years had higher per-child allocations (McCann 2014). As a result, due to differences in state funding levels per pupil, two hypothetically identical districts in two different states may receive very different amounts of IDEA Part B funding per student.

### Study Overview

In this study, we evaluate cross-state differences in existing federal IDEA Part B funding and simulate how new funding proposed by the Biden-Harris administration would be allocated under existing statute. Our evaluation is grounded in contemporary K12 school funding principles, where the central assumption is that education finance systems should provide children with equal educational opportunities, regardless of where they live (Baker 2018; Baker, Green & Richards 2007). These principles are evident in state education funding policies and court cases that seek to: (1) mitigate the relationship between where a child lives and attends school, especially with respect to differences in student need and local wealth; and (2) provide compensatory funding to account for differences in the cost of equalizing education opportunities for all students. Similar logic can be extended to federal funding for state and local special education programs, where the broad policy objective is to equalize opportunities for children with disabilities by differentiating federal aid amounts according to population-based differences in the demand for special education and related services among states (20 USC §1400(c)(7)).

By design, the existing policy framework and calculations used to allocate IDEA Part B funding are intended to generate differences among states in the *total* grant amount. Consistent with the law's intent, total IDEA Part B funding *should* be higher in states that by virtue of the number of children eligible for special education face a higher total cost of implementing the law's provisions for ensuring FAPE for children with disabilities. That said, while the total amount of funding should vary among states, at a minimum there should be nominal parity across states in per pupil funding –

i.e., states should receive roughly equal federal dollars on a per capita basis (Baker 2018; Berne & Stiefel 1984; Downes & Stiefel 2015).

As a first step in our analysis, we evaluate the existing and potential future distributions of IDEA Part B funding among states to determine to what extent states received different levels of funding per pupil and per student identified for special education. However, equity concerns may still arise when opportunities to learn are further skewed in ways that disadvantage children from certain backgrounds or in locations where the total cost of equalizing educational opportunities for special education students is on average higher (Baker 2018; Rodriguez 2009). Accordingly, there may be good reason for federal per pupil grant amounts to vary among states in ways that direct more federal IDEA Part B dollars per pupil to places where there is a greater prevalence of children with disabilities and those with more severe or costly disabilities. As a second step in our analysis, we consider the extent to which the existing formula distributes current and potential future federal IDEA Part B appropriations to states progressively with respect to multiple proxy measures for differences in student need across states. A progressive allocation would shift more federal funding per capita to areas (e.g., state and local education agencies) with higher levels of need (e.g., larger numbers of economically disadvantaged students; higher prevalence of childhood disability in the population).

## **Data & Analytic Approach**

### **Data Sources**

Information about states' IDEA Part B grant amounts was obtained from the U.S. Department of Education State Tables compiled by the Department of Education's Budget Services (U.S. Department of Education, n.d.). These data include detailed information on the federal grant aid allocations to state education agencies (SEAs), including each state's total allocation for IDEA Part B (611) dollars. Data are reported annually. For this study, we focus our analysis on how the

FY2020 federal appropriation was distributed among states and how increases to IDEA Part B appropriations proposed by the Biden-Harris Administration might affect this distribution.

Budget data were merged with other extant data that provide additional descriptive information for each state's educational context, including: (a) student enrollment and demographics from Department of Education's Common Core of Data; (b) the number of students with IEPs in a state from the Department of Education/Office of Special Education Programs' IDEA Part B child count data; (c) the population of children living in poverty in a state, as reported by the US Census Bureau/US Bureau of Labor Statistics' Current Population Survey; and (d) the headcount of children living in a state from the US Census Bureau's Annual Estimates from the Decennial Census.

For comparison purposes, we standardize a state's total FY2020 IDEA Part B grant amount two ways: (1) grant dollars per pupil – i.e., the total IDEA Part B grant award divided by a state's reported total average daily membership/student headcount; and (2) grant dollars per special education student – i.e., total IDEA Part B grant award divided by a state's special education child count. The first measure allows us to consider the distribution of federal grant dollars according to differences in states' total population of school aged students, whereas the second refines this further to consider differences in light of the number of children with disabilities identified for special education in a state.

### **Analytic Approach**

Our analyses follow the concepts and empirical methods used K12 education finance policy research to evaluate resource differences among states – specifically to: (1) identify the extent of variation in federal grant aid among states; and (2) examine the distribution of federal IDEA Part B grant dollars among states for systematic differences according to what can be explained by relevant need (e.g., student poverty) and other factors (e.g., state population and demographics) (Baker 2018).

To start, we describe the range in state IDEA Part B funding amounts per pupil and per special education student for federal FY2020 and examine how both the amount and distribution of federal dollars among states has changed over time. We then evaluate the extent of variation in IDEA Part B funding among states (FY2020) using three commonly used measures of horizontal equity in K12 school spending, the: (1) Coefficient of Variation (CV); McLoone Index; and 3) restricted range. (Baker, Green & Richards 2007; Berne & Stiefel 1984; Epstein 2011).

The CV illustrates the extent to which states received similar federal IDEA Part B funding amounts per pupil (and per special education student) and is computed by dividing the standard deviation in IDEA funding per pupil (per special education student) among states by the national average in IDEA funding per pupil (per special education student) funding. Values near zero suggest near equal per pupil (per special education student) grant amounts among states, whereas larger values indicate greater disparity. By comparison, the restricted range describes the difference between per pupil grant (per special education student) grant amounts at the 95<sup>th</sup> and 5<sup>th</sup> percentiles of the distribution. A low value suggests that states at the top and bottom ends of the distribution are funded at comparatively similar levels, whereas larger values indicate greater disparity. This calculation complements the CV by excluding states that received very high and low grant amounts per pupil (per special education student), so that the evaluation is not skewed by potential outliers. The US Department of Education uses a measure like the CV to calculate the equity factor used in determining states' Title I Education Finance Incentive Grant amounts (U.S. Department of Education 2016). The restricted range is also frequently used as a measure of K12 funding disparity among districts within states (e.g., EdWeek Research Center 2021) and characterizes the difference between the states that received the highest and lowest allocations of IDEA Part B funding, per pupil and per child identified for special education. The McLoone Index is another strategy for comparing one part of the distribution of funding to another. Its calculation is based on the

assumption that if states were rank ordered according to the amount of federal IDEA Part B funding received (per pupil or per student identified for special education) perfect equity would be achieved would be if every state received at least as much as that as the middle of the distribution – i.e., calculated as the ratio of the total amount of funding allocated to states below the median to the amount that would be needed to raise all states to the median state’s per capita allocation. Values for the McLoone Index are bounded by zero and higher values would suggest a more equitable distribution of funding among states.

Measures of horizontal equity treat all states as if they are similar to each other that relate to the cost of providing special education (i.e., “equal treatment of equals”). As a result, while the CV, restricted range, and McLoone Index describe the unconditional variation in IDEA Part B grant amounts (per pupil and per special education) among states, they do not distinguish whether such differences are progressive or regressive with respect to other factors that may influence the share of students in a state that are identified for special education. At least in stated intent, existing federal policy for allocating IDEA Part B funding suggests that an equitable distribution of federal funding would be one where federal funding is distributed in a way that reflects differences in in student need among states – i.e., states with comparatively larger shares of students with disabilities would receive proportionately more funding, in total, than others. Accordingly, as a second step, we examine whether differences in state IDEA grant amounts vary according to factors identified by policymakers as proxies for the extent of or severity in student need and other state characteristics. Specifically, in our comparisons, we rank order states according to quartiles based on a state’s fraction of the total US population of: (a) children ages 3-21; (b) children living in poverty; and (c) percentage of school-aged children identified for special education. Additionally, we consider whether federal dollars systematically advantage or disadvantage states with greater shares of non-White, and specifically Black, school-aged children.

## Findings

### Existing Differences in State Grant Amounts

States received unequal amounts of federal IDEA Part B funding per pupil. For FY2020, the difference between the states with the most and least funding was \$270 per pupil (\$465 in Vermont vs. \$195 in Nevada). (Table 1) Moreover, the difference between the states with the largest and smallest federal grants per capita grew over time. For FY2000, states at the top of the distribution received about 1.9 times more funding per pupil than states at the bottom of the distribution (\$190 vs. \$98); however, by FY2020 the difference increased to 2.4 times more funding per capita – an increase of 193% over a 20-year time frame. (Figure 1) There is a similar pattern in state IDEA Part B grant amounts per special education student. For FY2020, there was a \$1,442 difference in federal funding between the states with the most and least funding per special education student (\$2,826 in Wyoming vs. \$1,384 in Nevada; Table 1). Between FY2000 and FY2020 the difference between the states with the most and least federal funding per special education student increased 769%. (Figure 2)

Descriptively, the extent of variation in FY2020 IDEA Part B grant amounts per pupil and per special education student may be considered large when compared to norms used to evaluate the distribution of funding among schools. K12 school finance literature refers to a desired CV of less than or equal to 10% (Baker, Green & Richards 2008). By contrast, we find a CV of 17.4% for the FY2020 IDEA Part B state grants per pupil and 14.9% for state grants per special education student. (Table 2) Moreover, when we consider a restricted range for state grant amounts – excluding the top and bottom five percent of the distribution – we still find differences among states in federal IDEA Part B dollars available per pupil (\$165) and per special education student (\$937). The McLoone Index provides further context for understanding the distribution of state grant amounts (per pupil and per child identified for special education) at the bottom end of the distributions. A McLoone

Index of 0.95 or larger suggests an equitable bottom half of the distribution (Knoeppel & Della Salla 2013). However, IDEA Part B grant amounts per pupil and per special education student fall below this threshold (0.86 and 0.90, respectively).

Differences in grant amounts among states are not inherently inequitable. A progressive approach to allocating federal aid to states would direct more resources to states with higher costs of educating children with disabilities, either because of prevalence in the population, extent of need and demand for services, or local prices. However, in the case of variability in IDEA Part B grants to states, we find evidence to the contrary. Table 4 summarizes the findings from our comparisons among states according to the different indicators of student need contemplated by policymakers authoring IDEA and its subsequent revisions. For FY2020, states with the largest populations of children ages 3-21 (Quartile 4) received on average 20% fewer dollars per pupil (\$349 vs. \$292) and 10% fewer dollars per special education student (\$2,041 vs. \$1,857) than their counterparts with the smallest populations of school-aged children (Quartile 1). Similarly, states with the largest shares of children ages 5-17 who live in poverty also on average received 19% fewer dollars per pupil (\$338 vs. \$295) and 6% fewer dollars per special education student (\$2,022 vs. \$1,904). It is also the case that states with larger shares of children identified for special education received 15% fewer IDEA Part B dollars per pupil (\$338 vs. \$295) and 11% fewer dollars per special education student (\$2,040 vs. \$1,842).

Although policymakers have not previously accounted for student race or ethnicity in how federal IDEA Part B grant dollars are allocated to states, racial disproportionality in special education has been and remains a long-standing policy concern (U.S. Department of Education 2007). We find that states with larger shares of non-white students (Quartile 4) received 21% fewer IDEA Part B dollars per pupil and 10% fewer dollars per special education student than states with

smaller shares of non-white students (Quartile 1). A similar pattern exists when states are compared according to the share of students who identify as Black (13 and 9% fewer dollars, respectively).

### **Impact of Proposed Funding Increases**

We simulated the impact of two potential policy proposals under consideration by the Biden-Harris Administration: (1) a 20% increase in appropriations for IDEA Part B grants to states; and (2) full funding for IDEA Part B. In both instances, we demonstrate how increased appropriations would affect state grants per pupil and per special education student for FY2022.

The Biden-Harris Administration's proposed 20% increase in IDEA Part B appropriations carries forward existing disparities in state grant awards. (Table 3) For FY2022, the difference between the states with the most and least funding would be \$337 per pupil (\$581 in Vermont vs. \$244 in Nevada) and \$1,805 per special education student (\$3,537 in Vermont vs. \$1,732 in Nevada). The restricted range increases to \$189 per pupil and \$1,108 per special education student but the CV for state grants per pupil and per special education student decreases slightly (17.1 and 14.9%, respectively).

Similarly, increasing appropriations to levels approximating "full funding" for IDEA Part B (i.e., 40% of national average per pupil expenditures) *and* allocating the fully funded appropriation to states using the existing formula perpetuates funding disparities among states.<sup>3</sup> For FY2022, the difference between the largest and smallest state grant amount would be \$807 per pupil (\$1,382 in Vermont vs. \$574 in Nevada) and \$4,331 per special education student (\$8,408 in Vermont vs. \$4,076 in Nevada). The restricted range increases to \$485 per pupil and \$2,739 per special education student. The CV for state grants increases to 17.6% per pupil and 15% per special education student.

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<sup>3</sup> See Appendix Table A.3 for the total amount of funding allocated to states for different policy assumptions.

Interestingly, while the minimum and maximum grant calculations used to determine the floor and ceiling amounts for state grants break the link between the different measures of need incorporated in the formula, they also limit disparities in grant amounts among states.<sup>4</sup> Table 2 shows the impact of these alternative calculations on the distribution of funding among states as the FY2022 “Naïve” Full Funding Estimates. Without the floor and ceiling restrictions currently in place for a state’s total grant award, the difference between the states at the top and bottom of the distribution increases to \$1,167 per pupil and \$6,488 per special education student (i.e., naïve full funding calculation). The extent of disparity significantly increases, with a CV of nearly 29% for the distribution of funding on a per pupil basis and 22% for the distribution of funding per special education student. In a policy scenario that moves IDEA Part B appropriations to full funding, these calculations restrict the amount of funding that can be allocated to states. For instance, for FY2022, the full funding under the law would require an appropriation of nearly \$38.1 billion; however, existing floor and ceiling calculations would limit total state grant amounts to about \$37.9 billion. The discrepancy is due to provisions that enforce a maximum award amount for states with comparatively small student populations (e.g., Vermont, Delaware, South Dakota, Wyoming).

Furthermore, allocating proposed increases to IDEA Part B appropriations using the existing formulae will perpetuate the distributional patterns that systematically advantage and disadvantage certain types of states as seen in Table 4. States with the largest populations of children ages 3-21 will continue to receive on average fewer IDEA Part B dollars per pupil and per special education student than smaller states. Similarly, states with larger shares of children living in poverty

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<sup>4</sup> Each state’s base calculation – comprised of the FY1999 appropriation, plus any new funding over-and-above that amount allocated using the population/poverty (85/15) calculation – is compared to its prior year grant total grant amount and four alternative calculations: Three are used to determine a state’s minimum and the fourth its maximum award. The greater of a state’s hold harmless amount and three alternative minimum calculations determine a state’s “floor” and the maximum is the amount a state’s allocation cannot exceed (as opposed to what it can receive) (Dragoo 2019).

will receive smaller average grant amounts per pupil and special education student than those that have serve fewer poor students. States with the largest shares of special education students nationally will receive less funding per pupil and per special education student than states with fewer students with disabilities identified for special education, and disparities between states with larger and smaller shares of non-white and Black students will also be maintained.

### **Discussion**

Federal funding programs for public education are largely grounded in a “redistributive” or “equity” rationale (National Research Council 1999, 259) – relying on national wealth to offset some of the differences in costs of educating students with diverse learning needs, and in doing so, mitigating differences in opportunities to learn that may result from states and localities being either unwilling or unable to provide the additional funding necessary to meet their students’ needs (Gordon 2016). Formulae used to calculate and distribute federal aid are one of the primary mechanisms federal policymakers use to accomplish these goals.

In the case of IDEA, when crafting a formula to allocate federal funding to states to support the law’s implementation, policymakers envisioned a system that provided for differences in the total amount of funding states received. The assumption was that a fair distribution among states would provide for differences in aid amounts that accounted for the comparatively higher and lower levels of demand for special education services across the states.

Yet, our findings raise questions about whether the existing formula used to allocate IDEA Part B funding distributes fairly, or equitably, among states. We find that the existing formula falls short of meeting standards for nominal parity in funding among states, and instead, generates large and concerning disparities in state grant amounts per pupil and per special education student. i.e., CVs greater than 10%) when evaluating fiscal equity in K12 education finance (Baker, Green & Richards 2008). For instance, for FY2020, states at the top end of the distribution received almost

2.4 times more funding per pupil than those at the bottom, and the extent of disparity in state grant amounts has only worsened over time.

Moreover, the formula systematically distributes fewer dollars per pupil (and per special education student) to states that arguably may have more need, calling into question whether existing differences in per capita funding amounts are progressive in their distribution among states. States with more school-aged children, children living in poverty, and special education students, on average, receive fewer federal dollars per pupil and per special education student than their counterparts. A byproduct of these circumstances is that states with larger shares of non-white and Black students receive, on average, fewer federal dollars per pupil and per special education student.

The distortion in grant amounts among states is likely due to provisions inserted in the formula at the time the 1999 reauthorization that were intended to make the shift to a census-based funding mechanism politically viable - in particular, the “hold harmless” provision, which limits the impact of the census-based funding component to just new appropriations, starting FY2000. As of 2019, new appropriations (post- FY2000 dollars) accounted for just 62% of total IDEA Part B appropriations. Put differently, nationally, 38% of total IDEA Part B funding is still the base funding amount, equivalent to what each state received in 1999 according on its special education child count at that time.

The impact of maintaining the 1999 base funding amount is particularly important for small states, who would receive proportionately less funding if federal aid was distributed entirely according to the formula’s census-based component. Instead, small states receive on average larger amounts per capita – i.e., the fixed 1999 base funding amount is distributed over a smaller number of children eligible for special education. Conversely, for states with growing populations, the 1999 base amount is increasingly distributed among more children who are eligible for special education.

### **Implications**

Concerns over the distribution of federal IDEA Part B grants among states are not new. That said, recent policy proposals to significantly increase IDEA Part B appropriations bring a new sense of urgency to (re)considering how the federal government distributes funding among states. Our policy simulations illustrate the impact increases to IDEA Part B appropriations contemplated by the Biden-Harris Administration would have on state grant amounts. While most states would welcome the boost in federal special education funding that comes with policy proposals that increase appropriations by 20% or even “fully fund” IDEA Part B, simply adding additional dollars to existing appropriations without considering the formula used to allocate funding to states will perpetuate the uneven distribution of IDEA Part B funding among states.

On the one hand, additional funding deemphasizes the impact of the influence of the 1999 base funding amount on state’s per capita grant amounts. At full funding, the 1999 base funding will account for just about 14% of total funding – i.e., 86% of the total IDEA Part B appropriation would be distributed using the formula’s census-based component. However, a substantial increase in federal appropriations will trigger other provisions in the formula, in particular the formula’s minimum and maximum calculations. The minimum and maximum calculations were put in place by policymakers to ensure stability in federal aid to states from year-to-year. However, at the same time, these stabilizing provisions also make it difficult to shift the distribution of aid between states. As a result, even with substantial increases in federal appropriations, our simulations show very little change in pattern and extent of variability in per capita grant amounts among states. Taken together, the minimum and maximum calculations prevent states with already higher-than-average per capita grant amounts from seeing a decline in funding from current levels, while other provisions limit how much of an increase in funding a state can receive each year.

This is not to suggest that these other provisions – the 1999 base, and the minimum and maximum grant amount calculations – are inherently flawed. Rather, these provisions introduce

tradeoffs - between nominal parity in the distribution and predictability/stability in funding - into federal policy that may warrant renewed consideration. In related research, we find substantial improvements to equity in the distribution of federal IDEA Part B funding with either moving to an allocation based entirely on states' (a) special education child count, or (b) population of school-aged children (i.e., census-based allocation) (Kolbe Dhuey & Doutré, 2021). This suggests the existing hybrid approach may undermine the capacity of either approach to generate an equitable distribution of federal IDEA Part B funding among states.

Federal policymakers might also look to other state and federal education finance research and policy for guidance. Increasingly, state K12 education funding policies address cost differentials among local education agencies (Duncombe Nguyen-Hoang & Yinger 2015). Cost differentials include factors outside of state and local control that account for differences in the cost of educating students (Kolbe Baker Atchison et al. 2021). The existing formula used to distribute IDEA Part B funding does not explicitly account for differences in special education costs between states. Moving forward, federal policymakers might consider incorporating cost-based adjustments to the federal formula. For example, one could imagine a revised calculation for state IDEA Part B grants that explicitly accounted for differences between states in: (1) the prevalence of childhood disability; (2) extent of need or severity in disabling conditions; and (3) the cost of providing services (e.g., regional labor cost differences). Additionally, policymakers might consider adjusting state grant amounts based on average per pupil funding amounts or differences in states' ability to raise education revenues (e.g., tax capacity), as is done when calculating federal Title I grant awards.

Practically, such revisions suggest that IDEA Part B appropriations and the formula used to allocate these appropriations to states should be "cost based" – i.e., tied to established standards for the types and amounts of resources required to implement effective special education programs and to meet differing student needs (Kolbe 2021). However, presently, the field lacks reliable estimates

for special education cost and the factors that account for differences in cost. The most recent estimates are nearly 20 years old, predating significant shifts in education policy and best practices for serving students with disabilities (Kolbe 2019). Estimating special education costs and identifying the factors that account for differences in costs are necessary requirements to move forward with developing a funding formula that allocates IDEA Part B funding between states.

Policymakers also need to carefully consider other aspects of the formula's calculations, particularly the use of a two-part allocation strategy that first distributes aid to states and then districts within states. This approach creates a situation where two hypothetically identical school districts in two states can receive different IDEA Part B grants. Moving toward an approach that allocates aid directly to local education agencies, with a separate grant to states for program administration, may improve both the formula's equity and efficiency. A similar approach is currently used to allocate Title I grants to LEAs nationwide.

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**Table 1**

## Federal FY2020 IDEA Part B State Grant Amounts Per Pupil &amp; Per Special Education Student

State	Grant Amount Per Pupil (\$)	Grant Amount Per Special Education Student (\$)
Vermont	465	2,166
Wyoming	410	2,826
Maine	386	2,002
Rhode Island	378	2,314
West Virginia	374	1,823
Massachusetts	369	1,775
Alaska	354	2,144
New York	354	1,591
New Mexico	344	2,138
North Dakota	337	2,121
Louisiana	336	2,373
Michigan	336	2,243
New Hampshire	330	1,750
Illinois	327	1,891
South Dakota	325	1,829
New Jersey	323	1,798
Ohio	320	1,770
Connecticut	319	2,001
Delaware	319	1,562
Wisconsin	318	1,952
Mississippi	317	1,912
Montana	313	2,365
Missouri	312	2,204
Iowa	307	1,965
Indiana	305	1,594
Alabama	304	2,106
Kentucky	299	1,680
Pennsylvania	299	1,588
Tennessee	293	2,020
Nebraska	291	1,583
Arkansas	287	2,008
DC	285	1,428
South Carolina	284	1,833

State	Grant Amount Per Pupil (\$)	Grant Amount Per Special Education Student (\$)
Florida	279	1,716
Maryland	276	1,972
Kansas	274	1,856
Virginia	272	1,773
Oklahoma	272	1,418
North Carolina	270	1,885
Hawaii	268	2,200
Minnesota	266	1,466
Oregon	260	1,777
Georgia	246	1,899
Washington	244	1,638
California	242	1,950
Texas	238	2,177
Idaho	227	1,806
Colorado	223	1,663
Arizona	221	1,770
Utah	212	1,707
Nevada	195	1,384

Note: Table is sorted in ascending order according to state per pupil grant amounts for FY2020.

**Table 2**

Extent of Variation in IDEA Part B Grant Amounts Per Pupil & Per Special Education Student  
(FY2020 & FY2022 Proposed Increases in Federal Appropriations)

	Mean (\$)	SD (\$)	Min (\$)	Max (\$)	Diff. Between Max & Min (\$)	Restricted Range (\$)	CV (%)	McLoone Index
<b>Panel A: Per pupil</b>								
FY2020 Grant Amount	302	52	195	465	269	165	17.37	0.86
FY2022 Estimated Grant Amount	370	63	244	581	337	189	17.12	0.87
FY2022 Full Funding Estimate	891	156	574	1,382	807	485	17.55	0.86
FY2022 "Naive" Full Funding Estimate	896	256	424	1,590	1,167	860	28.57	0.83
<b>Panel B: Per special education student</b>								
FY2020 Grant Amount	1,890	282	1,384	2,826	1,442	937	14.92	0.90
FY2022 Estimated Grant Amount	2,313	345	1,732	3,537	1,805	1,108	14.92	0.90
FY2022 Full Funding Estimate	5,576	838	4,076	8,408	4,331	2,739	15.04	0.90
FY2022 "Naive" Full Funding Estimate	5,527	1,209	3,259	9,747	6,488	4,056	21.88	0.83

Note: FY2020 state grants per pupil and special education student reflect actual federal appropriation amounts; FY2022 estimated grant amount reflects 20% increase in federal IDEA Part B appropriations, as proposed in the Biden-Harris Administration budget; FY2022 "Naïve" full funding estimated amount reflects increased appropriations to 40% of average per pupil spending nationwide (i.e., "Full Funding" *without* hold harmless and other restrictions included in current formulae that would effectively cap the amount of funding states could receive and limit the amount of federal funding could be distributed by the formulae to a value below the full funding amount; and the FY2022 full funding estimate reflects increased appropriations to full funding, but *with* restrictions that would cap the amount of funding states could receive.

**Table 3**

Average IDEA Part B Grant Amounts Per Pupil & Per Special Education Student by State  
Assuming Proposed Increases in Federal Appropriations

State	State Grant Amount Per Pupil		State Grant Amount Per Special Education Student	
	20% Increase in IDEA Part B Appropriation (FY2022)	"Full Funding" for IDEA Part B Appropriation (FY2022)	20% Increase in IDEA Part B Appropriation (FY2022)	"Full Funding" for IDEA Part B Appropriation (FY2022)
	(\$)	(\$)	(\$)	(\$)
Vermont	581	1,382	3,537	8,408
Wyoming	513	1,219	2,886	6,987
Maine	464	1,135	2,898	7,005
Rhode Island	455	1,112	2,785	6,814
West Virginia	451	1,102	2,701	6,606
Massachusetts	445	1,088	2,653	6,489
Alaska	435	1,052	2,712	6,478
New York	427	1,044	2,683	6,409
North Dakota	422	1,003	2,635	6,376
New Mexico	414	1,013	2,705	6,444
Louisiana	408	989	2,570	6,296
Michigan	405	990	2,646	6,309
South Dakota	403	968	2,472	5,912
New Hampshire	398	972	2,544	6,202
Illinois	394	964	2,490	5,948
Delaware	394	948	2,365	5,785
New Jersey	389	952	2,411	5,895
Ohio	387	942	2,410	5,892
Connecticut	384	940	2,426	5,808
Wisconsin	383	936	2,352	5,748
Montana	383	926	2,303	5,631
Mississippi	382	934	2,357	5,741
Missouri	376	920	2,341	5,590
Indiana	376	898	2,325	5,550
Iowa	369	904	2,277	5,568
Kentucky	369	881	2,261	5,398
Alabama	367	895	2,289	5,465
Tennessee	362	864	2,195	5,368
Pennsylvania	361	879	2,262	5,441
DC	356	847	2,244	5,233

State	State Grant Amount Per Pupil		State Grant Amount Per Special Education Student	
	20% Increase in IDEA Part B Appropriation (FY2022)	"Full Funding" for IDEA Part B Appropriation (FY2022)	20% Increase in IDEA Part B Appropriation (FY2022)	"Full Funding" for IDEA Part B Appropriation (FY2022)
	(\$)	(\$)	(\$)	(\$)
Arkansas	354	845	2,165	5,295
Nebraska	351	858	2,225	5,318
South Carolina	350	837	2,137	5,227
Florida	344	820	2,187	5,221
Maryland	340	813	2,142	5,211
Kansas	338	808	2,204	5,211
Oklahoma	336	801	2,116	5,052
Virginia	335	801	2,105	5,154
North Carolina	333	795	2,105	5,026
Hawaii	330	789	2,073	4,947
Minnesota	328	784	2,051	4,898
Oregon	328	766	2,021	4,822
Georgia	303	723	1,965	4,693
Washington	300	717	1,917	4,686
California	293	714	1,922	4,675
Texas	293	701	1,908	4,661
Idaho	280	668	1,931	4,647
Colorado	275	657	1,807	4,315
Arizona	275	650	1,778	4,248
Utah	261	623	1,749	4,176
Nevada	244	574	1,732	4,076

Note: Table is sorted in ascending order according to state per pupil grant amounts for FY2020.

**Table 4**

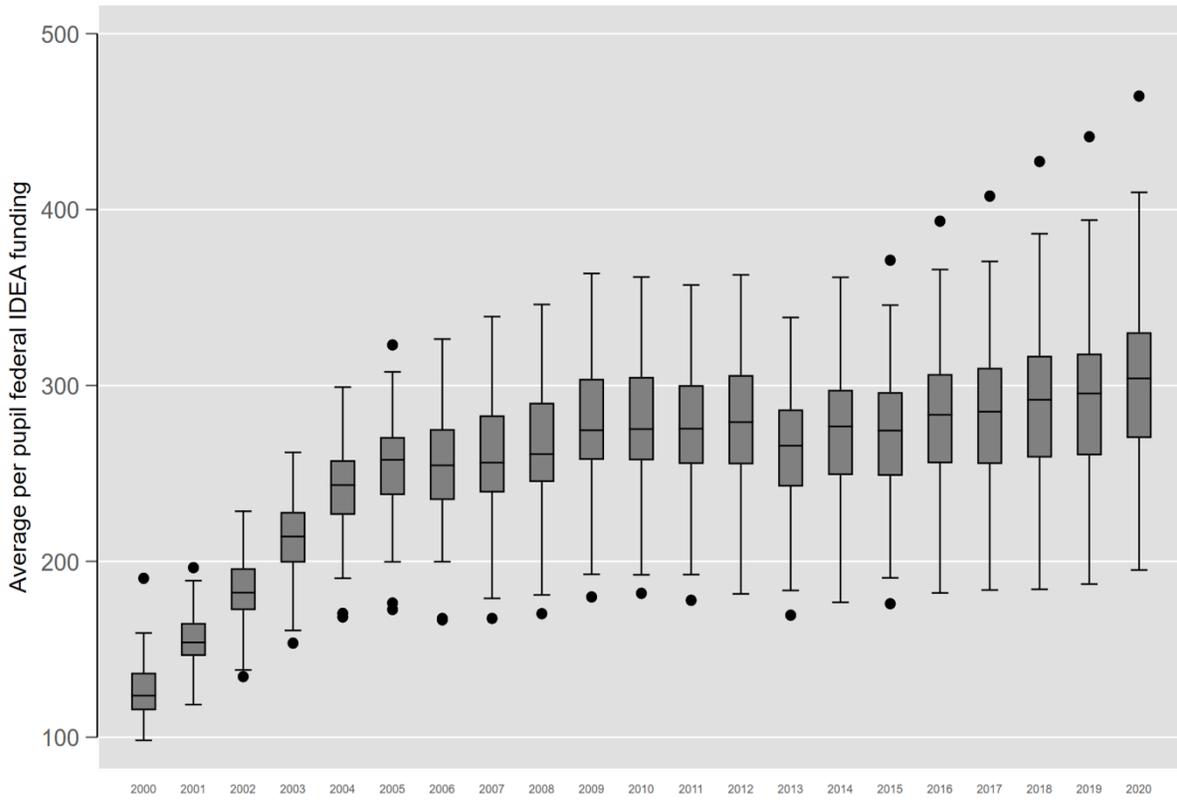
Average IDEA Part B Grant Amounts Per Pupil & Per Special Education Student by State Characteristic Quartiles (FY2020 & FY2022 Proposed Increases in Federal Appropriations)

State Characteristics	Grant Amount Per Pupil			Grant Amount Per Special Education Student		
	Q1 (Smallest) \$	Q4 (Largest) \$	% Difference (Q4 - Q1)	Q1 (Smallest) \$	Q4 (Largest) \$	% Difference (Q4 - Q1)
<b>State Population Children Ages 3-21</b>						
FY2020 Grant Amount	349	292	-20	2,041	1,857	-10
FY2022 Estimated Grant Amount	430	355	-21	2,508	2,261	-11
FY2022 Full Funding Estimate	1,035	860	-20	6,045	5,467	-11
<b>% Children Ages 5-17 Living in Poverty</b>						
FY2020 Grant Amount	343	289	-19	2,022	1,904	-6
FY2022 Estimated Grant Amount	422	352	-20	2,485	2,323	-7
FY2022 Full Funding Estimate	1,016	851	-19	5,991	5,607	-7
<b>% Special Education Students</b>						
FY2020 Grant Amount	338	295	-15	2,040	1,842	-11
FY2022 Estimated Grant Amount	416	359	-16	2,510	2,243	-12
FY2022 Full Funding Estimate	1,002	868	-15	6,041	5,423	-11
<b>% Children Ages 5-17 Who Are Non-white</b>						
FY2020 Grant Amount	331	273	-21	2,019	1,835	-10
FY2022 Estimated Grant Amount	405	334	-21	2,475	2,250	-10
FY2022 Full Funding Estimate	977	803	-22	5,968	5,407	-10
<b>% Children Ages 5-17 Who are Black</b>						
FY2020 Grant Amount	328	290	-13	2,041	1,873	-9
FY2022 Estimated Grant Amount	403	356	-13	2,508	2,299	-9
FY2022 Full Funding Estimate	970	856	-13	6,034	5,523	-9

Note: FY2020 state grants per pupil and special education student reflect actual federal appropriation amounts; FY2022 estimated grant amount reflects 20% increase in federal IDEA Part B appropriations, as proposed in the Biden-Harris Administration budget; and the FY2022 full funding estimate reflects increased appropriations to full funding, but without restrictions that would cap the amount of funding states could receive

Figure 1

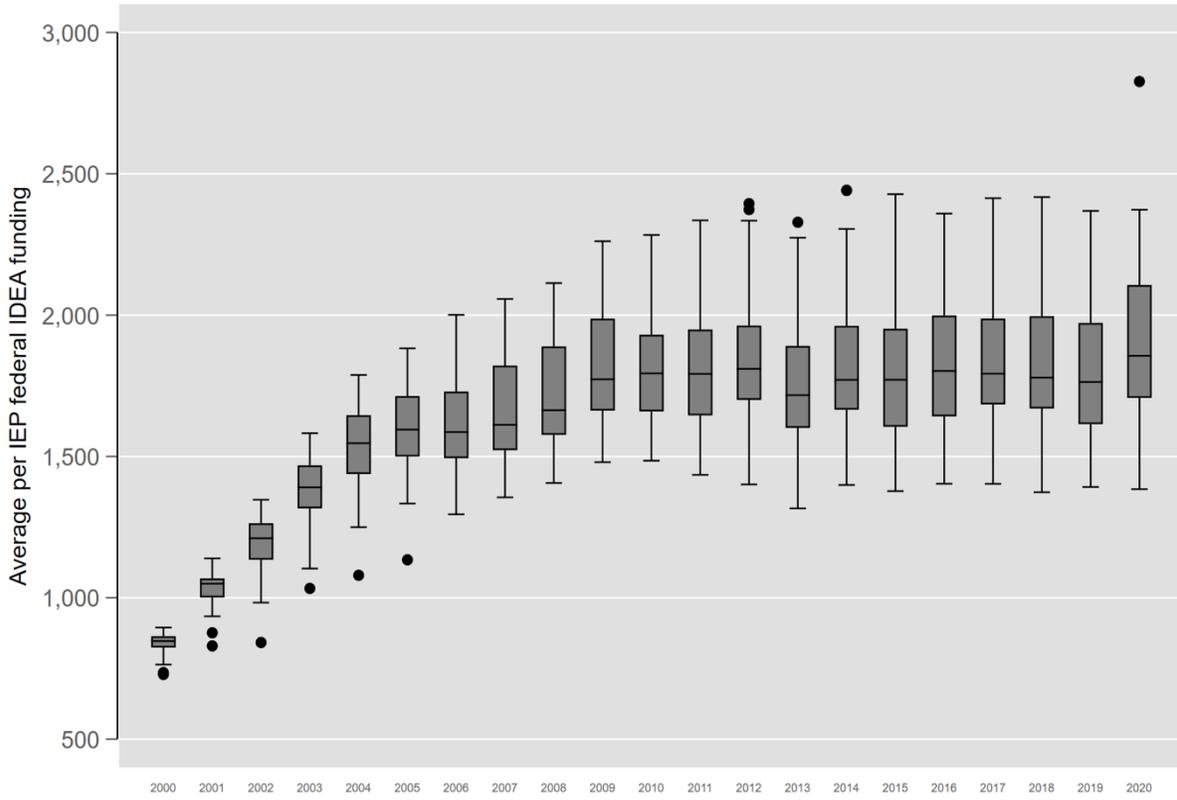
Spread of State IDEA Part B Grant Amounts Per Pupil, FY2000-FY2020



Note: The per pupil grant amounts (by fiscal year) used to generate Figure 1 can be found in online Appendix A.1

**Figure 2**

Spread of State IDEA Part B Grant Amounts Per Special Education Student, FY2000-FY2020



Note: The per IEP grant amounts (by fiscal year) used to generate Figure 2 can be found in online Appendix A.2

## Appendix A.1

### Average State IDEA Part B Grant Amounts Per Pupil, FY2000-FY2020

Federal Fiscal Year	Average Per Pupil State Grant (\$)	SD (\$)	Minimum Per Pupil State Grant (\$)	5 <sup>th</sup> Percentile Per Pupil State Grant (\$)	95 <sup>th</sup> Percentile Per Pupil State Grant (\$)	Maximum Per Pupil State Grant (\$)	Difference Between Maximum and Minimum State Per Pupil Grant (\$)
2000	125.43	17.47	98.28	99.31	150.95	190.38	92.10
2001	155.61	17.49	118.58	123.39	184.66	196.44	77.86
2002	183.13	20.41	134.46	144.37	214.55	228.52	94.07
2003	213.31	23.69	153.50	168.06	254.83	261.95	108.45
2004	240.55	27.27	168.36	190.38	283.02	299.08	130.72
2005	252.86	29.76	172.63	199.72	294.92	323.03	150.39
2006	252.64	32.58	166.74	199.81	308.94	326.38	159.63
2007	257.76	33.72	167.57	203.84	307.60	339.18	171.61
2008	261.79	5.89	170.27	203.70	317.65	346.04	175.77
2009	276.73	37.81	179.79	217.11	338.00	363.69	183.90
2010	276.68	38.49	181.84	214.39	339.05	361.65	179.81
2011	275.46	38.87	177.88	211.03	339.83	357.10	179.22
2012	278.75	40.61	181.51	210.02	346.68	362.92	181.40
2013	263.33	39.07	169.40	193.97	332.14	338.65	169.26
2014	273.88	41.38	176.73	200.89	346.15	361.48	184.76
2015	272.46	41.83	175.92	197.45	344.14	371.21	195.29
2016	281.80	44.33	182.05	203.16	357.09	393.40	211.36
2017	283.62	46.01	183.72	202.35	361.86	407.64	223.92
2018	289.96	48.21	184.11	211.93	369.51	427.31	243.20
2019	292.76	50.18	187.08	212.82	373.33	441.40	254.32
2020	302.07	52.47	195.08	220.82	385.53	464.52	269.44

## Appendix A.2

### Average State IDEA Part B Grant Amounts Per Special Education Student, FY2000-FY2020

Federal Fiscal Year	Average State Grant Per IEP (\$)	SD (\$)	Minimum State Grant Per IEP (\$)	5 <sup>th</sup> Percentile State Grant Per IEP (\$)	95 <sup>th</sup> Percentile State Grant Per IEP (\$)	Maximum State Grant Per IEP (\$)	Difference Between Maximum and Minimum State Grant Per IEP (\$)
2000	839.69	35.47	728.79	763.81	887.15	894.80	166.01
2001	1,033.20	58.64	829.72	934.20	1,116.68	1,139.36	309.64
2002	1,197.68	92.29	841.67	1,081.37	1,323.87	1,346.61	504.93
2003	1,382.50	113.52	1,033.04	1,226.09	1,533.85	1,582.25	549.21
2004	1,539.17	144.51	1,079.40	1,318.62	1,767.92	1,788.13	708.73
2005	1,600.68	156.38	1,134.38	1,348.74	1,857.76	1,882.53	748.15
2006	1,609.18	165.29	1,295.10	1,346.99	1,870.07	2,000.88	705.78
2007	1,654.65	179.21	1,355.29	1,388.75	1,960.33	2,057.14	701.85
2008	1,705.14	195.56	1,406.11	1,418.34	2,067.06	2,113.19	707.09
2009	1,818.22	208.89	1,479.87	1,505.62	2,208.64	2,261.43	781.57
2010	1,814.87	207.32	1,485.07	1,504.76	2,242.26	2,283.41	798.34
2011	1,816.61	213.69	1,434.73	1,479.05	2,254.05	2,335.07	900.34
2012	1,843.44	227.18	1,400.94	1,492.42	2,334.17	2,394.29	993.35
2013	1,747.26	236.05	1,316.06	1,366.76	2,225.50	2,328.59	1,012.53
2014	1,823.90	249.04	1,398.99	1,463.09	2,304.73	2,441.65	1,042.66
2015	1,802.20	238.19	1,377.28	1,455.92	2,233.98	2,427.80	1,050.52
2016	1,833.21	232.78	1,403.39	1,476.93	2,269.15	2,359.11	955.73
2017	1,819.38	233.03	1,402.97	1,451.32	2,212.74	2,413.69	1,010.71
2018	1,817.73	236.35	1,373.26	1,436.51	2,189.06	2,417.53	1,044.27
2019	1,788.78	238.59	1,391.85	1,415.10	2,190.87	2,368.73	976.88
2020	1,890.43	282.01	1,384.30	1,428.01	2,364.77	2,826.49	1,442.19

### Appendix A.3

#### States' Total IDEA Part B Grant Amounts, FY2020 & Alternative Policy Scenarios That Increase Federal Appropriations

State	2020 FY Part B IDEA Allocations (\$)	2022 FY Part B IDEA Estimates (\$)	"Naive" Full Funding IDEA Estimates (\$)	Full Funding Final IDEA Estimate (\$)	Calculation
Alabama	203,109,744	245,238,560	539,859,840	598,070,208	2nd Minimum
Alaska	41,742,592	51,340,044	109,944,288	124,166,128	Maximum
Arizona	231,675,376	288,475,456	587,070,976	682,183,616	2nd Minimum
Arkansas	127,086,136	156,749,840	373,144,416	374,213,600	2nd Minimum
California	1,367,513,344	1,652,766,336	4,094,479,104	4,026,734,336	2nd Minimum
Colorado	181,761,232	224,142,000	422,578,400	535,208,064	2nd Minimum
Connecticut	149,611,392	180,144,416	443,841,088	440,540,736	2nd Minimum
Delaware	40,714,476	50,310,884	97,996,792	121,107,928	Maximum
DC	21,315,920	26,656,948	73,776,112	63,405,624	Maximum
Florida	721,481,984	889,673,728	2,043,771,008	2,124,451,840	2nd Minimum
Georgia	391,278,944	482,437,440	982,915,264	1,152,146,944	2nd Minimum
Hawaii	44,276,000	54,578,552	125,570,168	130,373,632	2nd Minimum
Idaho	64,743,728	79,856,816	138,034,208	190,642,224	2nd Minimum
Illinois	567,978,240	683,827,328	2,058,486,528	1,672,449,792	2nd Minimum
Indiana	290,265,536	357,888,032	992,439,936	854,706,240	2nd Minimum
Iowa	136,882,448	164,781,168	407,706,592	403,059,488	2nd Minimum
Kansas	120,423,384	148,502,640	366,636,224	354,594,688	2nd Minimum
Kentucky	182,230,112	224,863,328	601,960,768	536,588,736	2nd Minimum
Louisiana	211,475,472	257,136,496	634,916,224	622,703,616	2nd Minimum
Maine	62,095,420	74,805,576	242,479,936	182,844,112	2nd Minimum
Maryland	224,280,480	275,931,328	644,619,072	660,408,832	2nd Minimum
Massachusetts	318,899,648	383,948,576	961,304,640	939,021,312	2nd Minimum
Michigan	446,764,320	537,790,848	1,556,676,352	1,315,527,296	2nd Minimum
Minnesota	213,801,600	263,644,368	634,274,944	629,553,088	2nd Minimum
Mississippi	134,484,720	162,001,472	421,182,816	395,999,232	2nd Minimum
Missouri	253,207,072	304,802,464	841,331,904	745,585,088	2nd Minimum
Montana	42,414,560	51,996,156	108,046,840	125,634,440	1st Minimum
Nebraska	83,541,816	100,660,160	245,170,448	245,994,448	2nd Minimum
Nevada	88,357,032	110,524,400	208,034,848	260,173,168	2nd Minimum
New Hampshire	53,208,852	64,055,548	206,069,760	156,677,008	2nd Minimum
New Jersey	404,806,208	487,296,960	1,452,764,416	1,191,978,880	2nd Minimum
New Mexico	102,340,792	123,212,912	298,845,184	301,349,280	2nd Minimum

State	2020 FY Part B IDEA Allocations (\$)	2022 FY Part B IDEA Estimates (\$)	"Naive" Full Funding IDEA Estimates (\$)	Full Funding Final IDEA Estimate (\$)	Calculation
New York	859,694,272	1,035,540,800	2,914,161,408	2,531,427,072	2nd Minimum
North Carolina	384,199,744	473,875,680	953,927,744	1,131,301,760	2nd Minimum
North Dakota	34,864,456	43,611,000	73,930,264	103,706,648	Maximum
Ohio	487,164,256	589,650,880	1,564,652,288	1,434,487,680	2nd Minimum
Oklahoma	165,758,560	204,345,360	492,094,944	488,087,136	2nd Minimum
Oregon	140,474,304	177,443,168	434,261,696	413,635,968	2nd Minimum
Pennsylvania	477,335,328	577,863,040	1,700,663,424	1,405,545,728	2nd Minimum
Rhode Island	49,278,608	59,341,028	207,553,648	145,104,144	2nd Minimum
South Carolina	199,686,688	246,246,656	587,693,312	587,990,784	2nd Minimum
South Dakota	40,558,776	50,200,184	95,521,128	120,644,784	Maximum
Tennessee	265,437,424	327,326,144	648,215,808	781,598,208	2nd Minimum
Texas	1,150,793,216	1,418,349,568	2,380,979,712	3,388,587,520	2nd Minimum
Utah	131,047,224	161,596,416	262,338,496	385,877,280	2nd Minimum
Vermont	33,698,420	42,157,120	89,137,064	100,238,200	Maximum
Virginia	318,236,384	392,515,008	936,817,280	937,068,288	2nd Minimum
Washington	249,733,216	308,077,248	666,751,808	735,356,096	2nd Minimum
West Virginia	86,181,208	103,817,360	309,343,616	253,766,320	2nd Minimum
Wisconsin	235,833,696	284,079,520	781,064,448	694,428,032	2nd Minimum
Wyoming	35,500,704	44,424,640	72,352,088	105,599,208	Maximum
Total Appropriation	12,869,245,064	15,700,501,600	38,087,389,272	37,902,544,480	