ANNENBERG
BROWN UNIVERSITY

EdWorkingPaper No. 22-578

Unequal & Increasingly Unfair: How Federal Policy Creates Disparities in Special Education Funding

Tammy Kolbe
University of Vermont

Elizabeth Dhuey
University of Toronto

Sara Menlove Doutre
WestEd

The formula used to allocate federal funding for state and local special education programs is one of the Individual with Disabilities Act's most critical components. The formula not only serves as the primary mechanism for dividing available federal dollars among states, it also represents policymakers' intent to equalize educational opportunities for students with disabilities nationwide. In this study, we evaluate the distribution of IDEA Part B(611) funding in the wake of changes to the formula that were instituted at the law's 1997 reauthorization. We find that the revised formula generated large and concerning disparities among states in federal special education dollars. We find that, on average, states with proportionally larger populations of children and children living in poverty, children identified for special education, and non-White and Black children receive fewer federal dollars, both per pupil and per student receiving special education. We present policy simulations that illustrate how changes to the existing formula might improve the fairness and efficiency with which federal IDEA Part B funding is allocated to states.

VERSION: May 2022

Suggested citation: Kolbe, Tammy, Elizabeth Dhuey, and Sara Menlove Doutre. (2022). Unequal & Increasingly Unfair: How Federal Policy Creates Disparities in Special Education Funding. (EdWorkingPaper: 22-578). Retrieved from Annenberg Institute at Brown University: https://doi.org/10.26300/ses4-a514

Unequal & Increasingly Unfair:

How Federal Policy Creates Disparities in Special Education Funding

Tammy Kolbe
University of Vermont

Elizabeth Dhuey
University of Toronto

Sara Menlove Doutre
WestEd

Abstract

The formula used to allocate federal funding to states for special education is one of IDEA's most critical components. The formula serves as the primary mechanism for dividing available federal dollars among states and represents policymakers' intent to equalize educational opportunities for students with disabilities nationwide. In this study, we evaluate the distribution of IDEA Part B funding in the wake of changes to the formula that were instituted at the law's 1997 reauthorization. We find that the revised formula generates large and concerning disparities among states in federal special education dollars. On average, states with proportionally larger populations of children and children living in poverty, children identified for special education, and non-White and Black children receive fewer federal dollars per capita. We present policy simulations that illustrate how changes to the existing formula improve the fairness in the distribution of IDEA funding among states.

Corresponding author:
Tammy Kolbe
Tammy.kolbe@uvm.edu

Unequal & Increasingly Unfair:

How Federal Policy Creates Disparities in Special Education Funding

Policymakers are frequently criticized for the limited role the federal government plays in funding the Individuals with Disabilities Education Act (IDEA). Drawing the most attention has been the federal government's failure to "fully fund" Part B of IDEA, which provides federal dollars to states to pay for special education for children with disabilities (National Council on Disability, 2018). IDEA currently authorizes federal appropriations of up to 40% of average per pupil spending nationwide – and yet, appropriations have never reached this target. Considerably less attention, however, has been paid to whether IDEA Part B appropriations are distributed to states in an equitable and efficient manner.

The formula that the federal government uses to allocate IDEA funding to states is one of the law's most critical components. It not only is the mechanism for determining the amount of funding state and local education agencies receive each year, but it also represents policymakers' priorities for who should receive more and less federal aid for special education programs (Dragoo, 2019). At IDEA's inception, policymakers intended federal funding to be divided among states proportionally according to differences in the demand for special education services (U. S. Congress Senate Committee on Labor and Public Welfare, 1975). The formula was substantially revised at IDEA's 1997 reauthorization to address concerns about the role federal funding might play in incentivizing states to over identify children for special education (U.S. Congress House of Representatives Committee on Education and the Workforce, 1997; U.S. Congress Senate Committee on Labor and Human Resources, 1997), and now allocates all new federal special education funding based on states' populations of school-aged students and children living in poverty.

There are growing concerns that the changes to the funding formula put in place at the 1997 IDEA reauthorization created new disparities among states in federal funding for special education programs (Harr & Parrish, 2005; Author Redacted; McCann, 2014). In this study, we evaluate whether the existing formula equitably distributes funding among states. We find that changes to the formula created new disparities in federal funding among states that systematically disadvantage states with larger populations of K12 students and children living in poverty, students receiving special education, and non-White and Black students. We then present a set of policy simulations that show how changes to the formula might result in a more equitable distribution of federal IDEA Part B appropriations among states.

Policy Context

Federal Funding for Special Education

Starting with the Education for All Handicapped Children Act of 1975 and including its later reauthorizations as IDEA, the federal government has operated a permanent funding program that provides categorical aid to states to offset the additional cost of providing special education and related services to children with disabilities. Of the appropriations authorized by IDEA, the largest funding program is Section 611 of Part B that awards grants to states to pay for a portion of the excess cost of providing special education and related services to children with disabilities ages 3-21.[i] Over time, IDEA Part B has evolved into one of the federal government's primary "funding statutes" for public education (Mead, 2017, p. 21). For Fiscal Year 2022 (FY), federal policymakers appropriated $15.5 billion to pay a portion of the costs of educating nearly 7 million children with disabilities nationwide (U.S. Department of Education, 2021).

IDEA was designed to provide state and local educational agencies (LEAs) with a framework for equalizing educational opportunities for school-aged children with disabilities nationwide (20 USC§1400(c)(1)). Broadly, IDEA operationalizes the concept of 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 provisions articulated by IDEA for establishing an individualized educational program (IEP) for each child with a disability who is found eligible 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). 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 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 to state and local education agencies. When conceptualizing equity in distribution, 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, with the assumption that the formula would provide states with roughly equal amounts of funding per student receiving special education (U. S. Congress Senate Committee on Labor and Public Welfare, 1975; U.S. Congress, 1972).

Calculating State IDEA Part B Grant Amounts

The way in which the IDEA Part B formula accounts for differences among states in the demand for special education services has changed overtime. At the law's inception, policymakers were concerned that states may be either unable or unwilling to ensure children with disabilities access to FAPE (20 U.S.C. §1400(c)(1-3)). The initial formula reflected these concerns, allocating federal dollars based on the number of students identified for special education. In other words, a state could expect its total federal grant to increase with growth in its share of students identified for special education (U. S. Congress Senate Committee on Labor and Public Welfare, 1975; U.S. Congress, 1972). In turn, states were obligated to distribute funding to their local education agencies using the same formula.

As part of the 1997 IDEA reauthorization, policymakers revised the formula. Policymakers added a "census-based" component to the formula's calculations that distributed IDEA Part B funding to states using both a population and a poverty calculation. For the census-based population calculation, 85% of federal appropriations are allocated to states based on their share of the national population of children ages 3-21 (Dragoo, 2019). The other 15% are allocated according to states' shares of the national population of children living in poverty (Dragoo, 2019). The population and poverty calculations were intended to serve as a proxy for cross-state differences in the prevalence of childhood disability in the population – but, without explicit ties to state and local decisions about the eligibility of children for special education services (U.S. Congress House of Representatives Committee on Education and the Workforce, 1997; U.S. Congress Senate Committee on Labor and Human Resources, 1997). In its most straightforward application, 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 child populations (Parrish et al., 2015). The formula's revisions were a response to

concerns about (a) growth in the number of children identified for special education and the corresponding increase in demand for federal special education funding and (b) whether the existing approach to calculating federal aid motivated educators to "over-identify" children for special education, particularly children from minoritized populations and who attended urban schools (U.S. Congress House of Representatives Committee on Education and the Workforce, 1997; U.S. Congress Senate Committee on Labor and Human Resources, 1997).

To ensure that states did not see a reduction in their *total* IDEA Part B grant amounts in the wake of the formula's changes, Congress guaranteed, in per perpetuity, states a minimum base amount equivalent to the total grant amount they received for FY1999 (in nominal dollars); only *new* appropriations, exceeding the total FY1999 IDEA Part B appropriation, are allocated using the new census-based population-poverty calculation (85/15). As a result, a state's grant is the sum of three factors - its: (1) FY1999 base year grant (in nominal dollars); (2) share of new federal appropriations based on population; and (3) share of new appropriations based on child poverty (20 USC §1411(e)). Policymakers also put in place other provisions intended to stabilize the amount of funding states receive across years. Once a state's initial grant is calculated, the amount may be adjusted for a minimum or maximum award. The minimum is determined by comparing four alternative calculations that evaluate the grant amount based on prior year levels and different assumptions about its share of annual IDEA Part B appropriations. The maximum award limits the year-to-year increase in total funding a state can receive.[ii]

The new multi-step formula and the corresponding minimum and maximum grant calculations went into effect for FY2000 allocations, 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 remains current policy.

Distribution of IDEA Part B Funding Among States

Changes to the IDEA Part B formula put in place with the 1997 reauthorization altered the distribution of federal dollars among states in the years immediately following the new formula's implementation. By FY2003 over half (51.4%) of Part B funding was allocated using the census-based calculation, and with this shift came increased variation among states in Part B funding per special education student (Harr & Parrish, 2005). While there was almost no difference among states in federal revenues per special education student for FY1999, by FY2003 Part B dollars per student receiving special education in the state receiving the most per student were 43% greater than in the state receiving the least ($1,503 vs. $1,051; Harr & Parrish, 2005). The emerging differences in state grant amounts per student were attributed to the fact that the formula allocated new federal dollars using states' population and poverty counts.

Using data from a national survey conducted with states and districts, McCann (2014) revisited the question of the distribution of IDEA appropriations among states and districts and found substantial variation in federal IDEA Part B funding per pupil (i.e., total enrollment). For FY2011, differences in per pupil grant amounts systematically differed according to state demographic characteristics – (a) states where the number of children ages 3-21 increased over the prior two decades received fewer federal dollars per student; and (b) large states received about 12% less funding per student than small states (McCann, 2014).

More recently, Authors (Redacted) evaluated policy proposals that would increase federal appropriations for IDEA to determine how new funding would be distributed among states. They found that the existing formula does not distribute IDEA Part B funding in ways that reflect cross-state differences in the demand for special education services. Rather, for FY2019, the existing formula systematically disadvantaged states with larger populations, along with states

with larger shares of poor children, children with disabilities, and non-White children. Policy simulations also showed how using the existing formula to allocate proposed new funding for IDEA Part B would worsen existing disparities among states in both federal funding per pupil and per student receiving special education.

Study Overview

The purpose of this study is to evaluate changes in the distribution of federal funding occurred during the 20-year period after the new formula went into effect, particularly whether formula changes systematically impacted certain states and student populations. Specifically:

1. In what ways did the distribution of IDEA Part B funding among states change after FY2000, when the new federal formula went into effect?
2. To what extent are contemporary differences among states in IDEA Part B funding progressive or regressive with respect to cross-state differences in the demand for special education services and student disadvantage?
3. In what ways might the existing formula be revised to distribute IDEA Part B funding among states in a more equitable manner?

Our evaluation is grounded in contemporary K112 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 et al., 2007). These principles are evident in state education 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 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 aid among 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, the total federal grant amount should be higher in states that, because of the number of children eligible for special education, face a higher total cost of implementing the law's provisions for identifying and ensuring FAPE for children with disabilities. However, while the total amount of funding should vary among states, at a minimum there should be an expectation for *nominal parity* across states in funding – e.g., states should receive roughly equal federal dollars per capital (e.g., per student receiving special education or per pupil). As a first step in our analysis, we evaluate the distribution of federal IDEA Part B funding among states to determine to what extent states received different levels of funding per capita, and in what ways the distribution of federal funding has changed since FY2000, when the new formula went into effect.

Simply allocating the same amount of funding per capita – either per student receiving special education or per pupil - may still be inequitable. Equity concerns arise when opportunities to learn are further skewed in ways that disadvantage children from certain backgrounds or locations (Berne & Stiefel, 1984; Rodriguez, 2004). Accordingly, there may be good reason for federal IDEA Part B funding to vary among states, including factors that increase disadvantage and differences in need for special education services. As a second step in our analysis, we consider whether the existing formula distributed IDEA Part B appropriations progressively. A progressive distribution would shift more federal funding per capita to states

with greater demand for special education services, student economic disadvantage, and historic and current racial marginalization and discrimination (Baker, 2018; Rodriguez, 2004; Toutkoushian & Michael, 2007).

As a final step, we augment our analyses with a set of policy simulations that illustrate how potential changes to the formula would alter the distribution of federal funding among states, including (a) adjusting federal grant aid for differences in educational costs across states; (b) returning to the pre-FY1999 formula that allocated aid according to state child count, (c) distributing all federal aid using a population-based calculation, and (d) distributing all federal aid using a poverty-based calculation.

Methods

Data

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. For this study, we constructed a dataset that included federal aid allocations to state for FY1999-2021. We merged these data with other sources that provide additional descriptive information for each state's educational context, including (a) student enrollment and demographics from the Department of Education's Common Core of Data (National Center for Education Statistics, n.d.); (b) the number of students with IEPs in a state from the Office of Special Education Program's (ED/OSEP) IDEA Part B child count data (U.S. Department of Education, n.d.); (c) the population of children living in poverty in a state, as reported by the U.S. Census Bureau (U.S. Census Bureau, n.d.); and (d) the headcount of

children (ages 3-21) living in a state from the U.S. Census Bureau's Annual Estimates from the Decennial Census.[iii]

For comparison purposes, we standardized a state's total IDEA Part B grant amounts two ways: (1) grant dollars per student receiving special education – i.e., total IDEA Part B grant award divided by a state's special education child count; and (2) grant dollars per pupil – i.e., the total IDEA Part B grant award divided by a state's total average daily membership (student headcount). The first measure allows us to consider whether nominal parity exists among states with respect to the amount of federal funding available to support students receiving special education in a state, consistent with policymakers' original intent (as expressed in IDEA, prior to the 1997 reauthorization). Alternatively, the second measure – i.e., state grant dollars per pupil – is not directly related to the number of children receiving special education services and allows us to consider the extent to which the new population-poverty calculations introduced in the revised formula provide nominal parity among states based on student population.

Analytic Approach

Our descriptive analyses follow the concepts and methods used in K12 education finance policy research to evaluate resource differences across and within states – specifically to: (1) evaluate the variation in federal grant aid; and (2) identify systematic differences among states according to what can be explained by relevant need and other factors (Baker, 2018; Berne & Stiefel, 1984; Downes & Stiefel, 2015; Author Redacted; Needham & Houck, 2019).

First, we illustrate how the share of federal appropriations allocated by different parts of the formula – the FY1999 base amount and the census-based population/poverty calculation – changed between FY1999-2021 and juxtapose this trend with how state grant amounts per pupil and per student receiving special education have changed over time.

Second, we evaluate the extent of variation in IDEA Part B funding among states using two commonly used measures of horizontal equity in K12 school spending: (1) the coefficient of variation (CV); and (2) the McLoone Index (Berne & Stiefel, 1984; Toutkoushian & Michael, 2007). Horizontal equity measures treat all states as if they have a similar demand for special education (i.e., equal treatment of equals) and describe the unconditional variation in IDEA Part B grant amounts among states (Toutkoushian & Michael, 2007).

The CV illustrates the extent to which states received similar IDEA Part B funding amounts per pupil and per student receiving special education. CV values near zero suggest parity in funding among states in federal funding, whereas larger values signal greater disparity. The U.S. Department of Education uses a measure like the CV to calculate the equity factor in determining states' Title I Education Finance Incentive Grant amounts (Sonnenberg, 2016). The McLoone Index assumes that if students are rank ordered according to the amount of state-level IDEA Part B funding received, perfect equity would be achieved if every student received at least as much as the middle of the distribution. It is calculated as the ratio of the funding allocated to students below the median to the funding needed to raise all students to the median allocation. Values have a lower bound of zero and higher values suggest a more equitable distribution of funding among states.

Third, we examine whether differences in IDEA Part B grant amounts vary according to factors identified by policymakers as proxies for demand for special education services and other indicators of student need and discrimination. Initially, we compare average funding per pupil and per student receiving special education for states in the top and bottom quartiles, where states are ranked according to the fraction of the total U.S. population of (a) children ages 3-21, (b) children living in poverty, (c) the percentage of school-aged children identified for special

education, and (d) percentages of non-white and Black school-aged children. For our analysis, we use the same data (indicator) for child poverty that is used in the existing formula's poverty calculation (i.e., U.S. Census Bureau's Small Area Income Poverty Estimates, SAIPE).[iv] We then use regression analysis to evaluate vertical equity in the distribution of federal funding among states (Berne & Stiefel, 1984; Downes & Pogue, 2002; Toutkoushian & Michael, 2007). We relate states' IDEA Part B funding (per pupil and per student receiving special education) to the vector of state population considered in the quartile analysis. A positive correlation between state grant amounts suggests a progressive distribution in federal funding among states on identified factors.

Finally, we simulate the effects of four alternative policy models on the variability in the distribution of federal IDEA Part B funding among states: (1) allocating total federal appropriations using states' special education child count; (2) distributing federal aid solely based on state population; (3) distributing federal aid based solely based on state child poverty proportions; and (4) adjusting federal grant aid for differences in educational costs among states. For the policy simulations we use FY2021 appropriations for IDEA Part B grants to states, Academic Year 2021 (AY) student population and poverty counts, and the state-level Comparable Wage Index (CWI); (Taylor et al., 2006) to adjust states' FY2021 allocation for differences in educational costs across states.[v]

Results

Variability in State Grant Amounts

Congress increased the federal IDEA Part B appropriation from about $4.8 billion in FY1999 to $15.2 billion in FY2021 – a 264% increase in nominal dollars and a 123% increase in real dollars over a 23-year period. (Figure 1) By design, as federal appropriations for IDEA Part

B increased, more dollars were allocated to states using the formula's census-based component. For FY2000, the first year the new formula went into effect, just 13.7% of federal funding was allocated using the census-based population/poverty calculation, and the remainder going toward states' FY1999 base amounts. By FY2021, however, 72.8% of funding was allocated using the census-based population/poverty calculation, and just 27.2% of the total appropriations went toward funding states' FY1999 base amounts. (Figure 2)

Increased federal appropriations translated into larger average state grant amounts, both per pupil and per student receiving special education. (Table 1) Between FY1999 and FY2021, nationally, the average per pupil grant increased 249% ($91 to $318) and 210% per student receiving special education ($783 to $2,489). However, not all states benefited equally from increased federal appropriations. For instance, between FY1999 and FY2021, Nevada's per pupil grant amount increased 174%, while Vermont's grant increased 461% ($135 and $382 per pupil, respectively). (Table 1) Similarly, Wyoming's grant amount per student receiving special education increased 321%, but Pennsylvania's grant increased just 142%.

Differences between the states receiving the most and least federal funding per pupil and per student receiving special education also grew over time as federal appropriations for IDEA Part B increased. (Figures 3 and 4) In FY1999, the difference between the states at the top and bottom of the distribution was just $47 per pupil and $582 per student receiving special education. However, in the 20 years since the new formula went into effect the gap widened to $252 per pupil and $1,396 per student receiving special education (FY2021) – an increase of 436% and 139%, respectively.

Changes to the coefficient of variation (CV) provide further insight into variability among state IDEA Part B grants over time. (Figure 5) For FY2000, the CV was 3.6% for state

grant amounts per student receiving special education and 11.6% for state grants per pupil. The comparatively smaller CV for state grant funding per student receiving special education reflects the fact that, initially, the new formula allocated most appropriations according to states' FY1999 base amount, which was tied to a state's special education child count for the prior academic year. The larger CV describing variability in state grant dollars on a per pupil basis shows how in the formula's first year of implementation there was far less nominal parity among states in IDEA Part B funding when considered in terms of states' overall student headcounts.

Variability in state grant amounts increased over time with additional new federal appropriations for IDEA Part B. (Figure 5) Early on, as the formula allocated more dollars using the census-based calculation, the CV for state grants per student receiving special education steadily increased. For FY2010, the CV for state grants per student receiving special education early tripled (11.8%) but increased just 2 percentage points for state grants per pupil. At that time, nearly half of federal appropriations were allocated according to states' child population and poverty counts and the FY1999 base amount began to operate more as a fixed grant, rather than a variable grant that reflected differences among states in special education child count. By FY2021, the CVs for state grants per student receiving special education *and* per pupil are at their highest levels since the new formula went into effect in FY2000 - 16.3% for grant dollars per pupil and 14.2% for grant dollars per student receiving special education. CVs of this magnitude are on par with levels that raise concern when evaluating fiscal equity in K12 education finance (Baker et al., 2007).

Figure 6 displays the trend in the McLoone Index for FY1999-2021. The McLoone Index provides information about the bottom of the distribution of state grant amounts compared to the middle of the distribution (median). A ratio of 1, or 100%, signifies percent signifies perfect

equity in funding (i.e., 100% of the funds needed to raise all states to the median); the largest inequity is bounded by zero. We find, that for FY1999, total IDEA Part B appropriations were 97% of what was needed to raise the allocation per student receiving special education to the median allocation nationally, and 93% of what was needed for the per pupil allocation. In the past two decades, the indices fell to 93% per pupil and 87% per student receiving special education, suggesting that $943,113,216 would be necessary to bring all states' grant amounts to the median per pupil amount and $509,338,624 to bring all states to the median amount per student receiving special education.

Evaluating the Distribution of Federal Appropriations Among States

Differences among states in IDEA Part B grant amounts 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.

Prior to the formula change, states largely received similar funding per student receiving special education. (Table 2) For FY1999, there also were few systematic differences among states in grant funding per pupil. States with the largest shares of school-aged children received on average 4.9% *more* per pupil than states with the smallest shares and states with the largest proportions of Black children received 5.1% *more* per pupil than states with the smallest percentages.

However, by FY2021, there were systematic differences in grant amounts among states. For instance, grant amounts for states in the top quartile for the share of children living in poverty, on average, were 16% *less* per pupil and 10% *less* per student receiving special

education than states with grant amounts in the bottom quartile, with the smallest fractions of children living in poverty. (Table 2) Similarly, on average, states with the largest populations of school-aged children received IDEA Part B grants of 16% *less* per pupil and 12% *less* per student receiving special education than the smallest states. The difference is even more pronounced when we compare states that have seen the largest and smallest gains in child population in the past two decades. For FY2021, states with the largest increases in child population since the formula change received, on average, 28% fewer federal grant dollars per pupil and 9% fewer dollars per student receiving special education than their counterparts that have seen the smallest increases (or even decreasing) child populations since FY1999. (Table 3) Interestingly, states with the largest increases in children in poverty received 6% *fewer* dollars per pupil than states with the smallest increases, but 5% *more* dollars per student receiving special education.

Figures 7 and 8 show differences in state grant amounts between the states with the largest and smallest child populations and child poverty counts over time. The gap between the states in the top and bottom quartiles for child population and poverty became increasingly regressive in the first ten years after the new formula went into place (FY2000-2010) and stabilized thereafter (FY2011-2021). During this period, both the FY1999 base and census-based calculations played a role in determining state grant amounts. After FY2010, the census-based calculation was used to allocate most IDEA Part B appropriations to states and the FY1999 base amount played a smaller role in determining state grant amounts.

The distribution of federal funding also systematically disadvantaged states with the largest shares of minoritized children by providing them with less IDEA Part B funding per capita. (Table 2) For FY2021, per pupil grant amounts for states with the largest shares of non-

White and Black students were 17% and 11% lower (respectively) than states with the smallest shares of minoritized children. Grant amounts per student receiving special education were also lower in states with the greatest concentrations of minoritized children – a difference of 10% between states with the largest and smallest shares of non-white students and a 4% discrepancy for states with the largest and smallest shares of Black students.

Table 4 examines the relationships between state characteristics and the distribution of federal IDEA Part B grant dollars (per student receiving special education and per pupil), while simultaneously accounting for the complement of state characteristics examined above. The purpose of this analysis is to examine whether there were changes in the overall distribution of IDEA Part B funding among states between FY1999 and FY2021. Taken together, the full models affirm that the existing formula introduced new systematic differences in states' grants. In FY2021, states with larger percentages of children with disabilities received fewer grant dollars per student receiving special education, while places with higher percentages of children living in poverty received more dollars per student receiving special education. States with the largest populations of children ages 3-21, however, received substantially fewer dollars per student receiving special education. For example, a state with a child population of one standard deviation above the mean received, on average, almost $700 *less* per student receiving special education and conversely a state one standard deviation below the mean received $700 *more* - a $1,400 difference per student between states with the largest and smallest child populations.

Policy Simulations

Disparities among states in IDEA Part B funding raise questions about how the existing formula might be revised to improve fairness in the distribution of federal special education funding. Table 5 summarizes findings for five potential changes to how the formula redistributes

FY2021 funding among states, both per student receiving special education and per pupil basis. (Appendix Tables A.1-A.5 show how state allocations are impacted by the simulated changes.)

The first potential change incorporates an adjustment for geographic differences in the price of educational resources was incorporated into the existing formula. This adjustment uses the CWI to cost-adjust state allocations and shifts federal dollars to states with higher overall input prices and away from states where the cost of education is lower. The results show that adjusting for cost differences reduces the extent of variation in state grant amounts (per pupil and per student receiving special education to about 10% (CV), primarily through increasing per pupil grant amounts for states that currently fall below the national median grant amount (see increase in McLoone Index, 88 to 93%).

In the second simulation, we assume that federal aid is allocated among states proportional to a state's share of special education students nationwide, using each state's reported special education child count. Simulating this policy change reverts the existing formula to the calculation that was in place prior to FY2001. While this change may not substantially alter the extent of variation in per capita state grant amounts among states (CV=15.4%), states with larger shares of students with disabilities receive more federal aid per pupil than states with smaller shares of students with disabilities. However, policymakers may remain concerned about the potential motivational effects associated with connecting federal funding with the number of students identified for special education.

The third simulation considers how federal aid is distributed among states if the total federal appropriation is allocated according to the existing census-based "population-poverty" calculation – i.e., 85% of aid is based on a state's share of the overall child population nationwide and 15% is based on its fraction of children living in poverty. In effect, this

calculation does away with the FY1999 base allocation amount and existing hold harmless and small state minimum provisions and allocates all federal aid using the calculation that is currently reserved for new federal appropriations (over the FY1999 base). Predictably, this change reduces the overall variation in state grant amounts per pupil (CV=7%) but increases the extent of variation in state grant amount per student receiving special education (CV=16.3%), assuming a common proportion of students needing special education services across states.

Similarly, in the fourth simulation we distribute federal appropriations among states based solely on a state's share of the overall child population nationwide. We find a reduction in the overall variation in state grant amounts per pupil (CV=5.2%) and almost no change to the CV for state grant amounts per student receiving special education (CV=15.5%). Taken together, the findings from simulations three and four reaffirm that disconnecting the formula from states' special education child count introduces more nominal parity among states in federal special education dollars per pupil but does little to affect parity among states in federal dollars per student receiving special education.

The fifth simulation considers the reallocation of federal appropriations among states based on a state's fraction of the population of students living in poverty nationwide. As a result, a shift to allocating federal aid entirely based on the extent of child poverty in a state may establish an indirect connection between a state's grant amount and the demand for special education services in a state (Lustig & Strauser, 2007). We find that such a shift in policy may substantially increase the extent of variation among states in the grant amount per pupil and per special education student (CV of 30 and 34%, respectively).

Introducing more or eliminating existing variation among states in federal funding per student or per student receiving special education is just one possible policy objective.

Policymakers may also redesign the formula to intentionally redistribute funding according to differences in student need or other state characteristics.

Table 6 presents regression findings that examine the relationship between state characteristics and the variability in state grant amounts for each of the simulated formula changes, simultaneously controlling for the complement of state characteristics considered when evaluating the current distribution of funding among states (Tables 2 and 4). While reducing variation among state grant amounts is one possible policy objective, it is important to consider whether revisions to the formula are aligned with other policy goals for equitably distributing federal funding. Taken together, the models suggest that if the policy goal is nominal parity among states in federal funding per student receiving special education, then returning to a formula that allocates IDEA Part B funding based on states' special education child count accomplishes this goal. This approach might be paired with cost-adjustments that account for differences among states in costs of providing special education services. If the policy goal is parity based on state population characteristics, then moving to a formula that allocates funding based entirely on states' shares of the national child population (ages 3-21) largely accomplishes this goal. Alternatively, if there is interest in a progressive distribution with respect to other indicators of need and accounting for historical and contemporary discrimination in education funding, then allocating all funding using the existing population-poverty calculation (85/15) (i.e., without the FY1999 base) takes steps toward achieving these goals.

Discussion

Federal funding programs for public education are largely grounded in a "redistributive" or "equity" rationale (National Research Council, 1999, p. 259) – relying on national wealth to offset some of the differences in costs of educating students with diverse learning needs. In doing

so, the intent is to mitigate 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). The formulas contained in federal statute are the primary policy mechanism for distributing federal aid to accomplish these goals. In this study, we examined how the IDEA Part B (611) formula allocated federal funding to states for the period following its most recent revisions in the 1997 reauthorization.

We find that the existing formula currently generates large and concerning disparities in the distribution of federal special education dollars among states – to an extent that may work against the law's purpose of equalizing educational opportunities for students with disabilities across states. States and the students receiving special education in those states have not equally benefited from federal appropriations for IDEA Part B. The evidence presented in this study paints a picture of a present-day landscape typified by substantial differences among states in federal IDEA Part B funding, both per pupil and per student receiving special education, with variation in state grant amounts is on par with levels that raise concern when evaluating fiscal equity in K12 education finance (Baker et al., 2008; e.g., CV's of nearly 16.3 and 14.3 % per pupil and per student receiving special education, respectively, for FY2021).

Disparities among states in federal funding for special education programs – either per pupil or per student receiving special education – largely did not exist at the time of the law's reauthorization. Rather, differences in state grant amounts grew over time in the wake of changes to the law that established a two-part funding system – with a fixed dollar grant tied to funding levels for FY1999 and a new census-based system that allocated all new federal appropriations according to states' child population and poverty counts. By fixing the FY1999 base amount in time – neither increasing nor decreasing in nominal dollars from what each state received that

year – nearly 40% of federal appropriations continue to be distributed based on cross-state differences in special education child counts that existing for the 1997 academic year. As the base funding amount proportionally decreased as a share of total funding and larger shares of federal dollars were allocated using the census-based calculation, the variability in state grant increased.

The formula change resulted in a fundamental shift in the distribution of funding among states, from one where there was similar funding for a child receiving special education, regardless of the state where they received services, to a system where the amount of funding available to serve students with disabilities was largely contingent on other state characteristics (e.g., child population and poverty), and in ways that systematically privileged and disadvantaged certain states. We find that, on average, states with proportionally larger populations of children and children living in poverty, children identified for special education, and non-White and Black children receive fewer federal dollars, both per pupil and per student receiving special education. Such differences do not reflect policymakers' intent to ensure at least nominal parity in IDEA Part B funding among states and are out of step with contemporary school funding principles that call for a progressive distribution of funding that accounts for differences in the demand for special education services, student economic disadvantage, and historic and current racial marginalization and discrimination (Baker, 2018; Rodriguez, 2004; Toutkoushian & Michael, 2007).

Implications

Concerns over the distribution of federal IDEA funding among states are not new. That said, new policy proposals to significantly increase IDEA Part B appropriations – including

recent efforts on the part of the Biden-Harris administration to "fully fund" IDEA – bring a new sense of urgency to creating a more equitable funding formula.

Moving forward, achieving goals for more equitably allocating IDEA Part B dollars will require changes to the statutory formula used to calculate state grant allocations. The policy simulations presented in this study illustrate opportunities and challenges with doing so and provide a basis for deliberations about these and other changes to the formula. Simply adjusting for differences across states in the price of educational resources, for example, shifts funding away from low- to high-cost states, and in doing so reduces some variation in IDEA Part B funding among states. However, in-and-of-itself, this change does not account for differences in student need across states. Reverting to calculating a state's allocation using its fraction of total special education students nationwide reduces the variation among states and shifts federal dollars on a per student receiving special education basis from states with fewer special education students to those with more.

Alternatively, while moving entirely to a census-based system introduces additional nominal parity in the distribution of federal dollars on a per pupil basis, it may fail to adequately equalize educational opportunities if the U.S. population of students with disabilities is unequally distributed. Incorporating a poverty adjustment, as is the case for the existing 85/15 formula may mitigate some interstate differences in student population characteristics that account for differences in the demand for special education services, but the adjustment is small (just 15% of federal dollars) and its capacity to offset differences in need across states is minimal. Similarly, allocating IDEA Part B funding to states using a census-based calculation, much like the formula used to allocate compensatory funding for school districts for Title I of the Elementary and Secondary Education Act, redistributes federal funding with respect to student need. However,

the overall variability among states in IDEA Part B dollars per pupil and per student receiving special education increases, indicating that poverty may not be as correlated to disability as initially assumed.

The policy simulations also highlight how sensitive the distribution of funding is to how the formula allocates federal appropriations among states – different changes yield different results. This suggests that future efforts to modify the formula should be grounded in a policy framework that reflects policymakers' goals and statutory requirements for what constitutes a fair distribution of federal funding among states. Ensuring equal educational opportunities for children with disabilities is foundational to IDEA. Current law, however, is not explicit with respect to what constitutes an equitable distribution of federal funds. Going forward, policymakers who are interested in redesigning the formula will need to grapple with the question of: "What is a fair distribution of federal IDEA Part B funding among states?" Findings from this study suggest that in answering this question, policymakers should consider:

1. Whether the policy objective is to equalize funding per student receiving special education or according to state population characteristics? If the goal is for federal funding to offset the additional expense incurred by states and localities in providing special education and related services to children with disabilities, equalizing funding among states on a per student receiving special education services basis is aligned with this goal. Alternatively, if the goal is for IDEA funding to serve as compensatory aid, more generally, or to introduce flexibility in how this aid is used (e.g., for early intervention), then equalizing funding according to population characteristics (e.g., student headcount or child poverty) is aligned with these goals.

2. What does it mean to "equalize" funding? For instance, is the goal nominal parity per capita among states or a progressive distribution that provides more aid per capita to places with higher prices or differences in need among students? Currently, statute does not explicitly consider differences in costs and levels of need in distributing aid to states.

Practically, answers to these questions 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 (Baker, 2018; Author Redacted; Author Redacted). However, currently the field lacks reliable estimates for special education cost and the factors that account for differences in cost. The most recent estimates are now nearly 20 years old, predating significant shifts in education policy and best practices for serving students with disabilities (Author Redacted). 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 equitably.

The policy simulations also demonstrate the need for policymakers to also consider other aspects of the formula's calculation carefully, particularly the use of a two-part allocation strategy that allocates aid first to states and then to districts within states. While potential inequities in the distribution of resources between districts within states was not the focus of this study, past research suggests that requiring states to use the same formula to allocate federal funding to LEAs may further compound inequities in federal special education funding between and within states (McCann, 2014). Moving toward an approach that allocates aid directly to LEAs, as is done for federal compensatory funding under the Title I program, may be a promising approach and future research should explore how directly allocating funding to LEAs might improve the equity and efficiency in the distribution of federal special education funding.

References

Baker, B. D. (2018). *Education inequality and school finance: Why money matters for America's students*. Harvard Education Press

Baker, B. D., Green, P., & Richards, C. (2007). *Financing education systems*. Prentice Hall

Berne, R., & Stiefel, L. (1984). *The Measurement of Equity in School Finance: Conceptual, Methodological, & Empirical Dimensions*. The Johns Hopkins University Press.

Downes, T. A., & Pogue, T. F. (2002). How Best to Hand Out Money: Issues in the Design and Structure of Intergovernmental Aid Formulas. *Journal of Official Statistics*, *18*(3), 329.

Downes, T. A., & Stiefel, L. (2015). Measuring equity and adequacy in school finance. In H. F. Ladd & M. Goertz (Eds.), *Handbook of Research in Education Finance and Policy* (Second ed., pp. 244-259). Routledge.

Dragoo, H. E. (2019). *The Individuals with Disabilities Education Act (IDEA) Funding: A Primer* (R44624). https://www.everycrsreport.com/files/20190829_R44624_c85f49a0d2b1c25913346932a5bf6b9c30831c8d.pdf

Gordon, N. (2016). *Increasing targeting, flexibility, and transparency in Title I of the Elementary and Secondary Education Act to help disadvantaged students* https://www.brookings.edu/wp-content/uploads/2016/07/Full-Paper.pdf

Harr, J. J., & Parrish, T. B. (2005). The impact of federal increases in special education funding *Journal of Special Education Leadership*, *18*.

Lustig, D. C., & Strauser, D. R. (2007). Causal Relationships Between Poverty and Disability. *Rehabilitation Counseling Bulletin*, *50*(4), 194-202. https://doi.org/10.1177/00343552070500040101

McCann, C. (2014). *Federal Funding for Students with Disabilities*. https://www.newamerica.org/education-policy/policy-papers/federal-funding-for-students-with-disabilities/

Mclaughlin, M. J. (2010). Evolving Interpretations of Educational Equity and Students With Disabilities. *Exceptional Children*, *76*(3), 265-278. https://doi.org/https://doi.org/10.1177/001440291007600302

Mead, J. (2017). Fundamentals of federal disability law. In E. A. Shaver & J. R. Decker (Eds.), *A guide to special education law* (pp. 17-28). Education Law Association

National Center for Education Statistics. (n.d.). *Common Core of Data* U.S. Department of Education Institute for Educational Sciences https://nces.ed.gov/ccd/ccddata.asp

National Council on Disability. (2018). *Broken Promises: The Underfunding of IDEA*. https://ncd.gov/sites/default/files/NCD_BrokenPromises_508.pdf

National Research Council. (1999). *Making money matter: Financing America's schools* (H. Ladd & J. Hansen, Eds.). National Academy Press.

Needham, C., & Houck, E. (2019). The inequities of special education funding in North Carolina. *Journal of Education Finance*, *45*(1), 1-22. https://www.muse.jhu.edu/article/747802.

Parrish, T., Harr-Robins, J., & Chambers, J. G. (2015). Special Education. In H. Ladd & M. Goertz (Eds.), (2nd ed., pp. 267-584). Routledge.

Rodriguez, G. M. (2004). Vertical equity in school finance and the potential for increasing school responsiveness to student and staff needs *Peabody Journal of Education*, *79*(3), 7-30.

Sonnenberg, W. (2016). *Allocating grants for Title I*. Washington, DC: Institute for Education Science, National Center for Education Statistics Retrieved from https://nces.ed.gov/surveys/annualreports/pdf/titlei20160111.pdf

Taylor, L., Glander, M., & Fowler, W. (2006). *Documentation for the NCES Comparable Wage Index Data Files*. https://nces.ed.gov/pubs2006/2006865.pdf

Toutkoushian, R. K., & Michael, R. S. (2007). An alternative approach to measuring horizontal and vertical equity in school funding. *Journal of School Finance 32*(4), 395-421.

U. S. Congress Senate Committee on Labor and Public Welfare. (1975). *Education of the Handicapped Act as Amended Through December 31, 1975*. (Report No. 72-611, June 2, 1975). Washington, DC: U.S. Government Printing Office

U.S. Census Bureau. (n.d.). *Small Area Income and Poverty Estimates (SAIPE) Program* https://www.census.gov/programs-surveys/saipe.html

U.S. Congress. *Congressional Record*, v. 118, May 16, 1972, p. 17478.

U.S. Congress House of Representatives Committee on Education and the Workforce. (1997). *Individuals with Disabilities Education Act Amendments of 1997*. (H.Rept. 105-95.). U.S. Government Printing Office

U.S. Congress Senate Committee on Labor and Human Resources. (1997). *Individuals with Disabilities Education Act Amendments of 1997*. (S.Rept. 105-17). Washington DC: U.S. Government Printing Office

U.S. Department of Education. (2021). *Special Education – Fiscal Year 2022 Budget Request*. Washington, DC Retrieved from https://www2.ed.gov/about/overview/budget/budget22/justifications/i-specialed.pdf

U.S. Department of Education. (n.d.). *IDEA Section 618 Data Products: State Level Data Files*. Special Education - https://www2.ed.gov/programs/osepidea/618-data/state-level-data-files/index.html

Table 1

IDEA Part B State Grant Amounts Per Pupil and Per Student Receiving Special Education (FY1999 & FY2021)

	Per Pupil			Per Student Receiving Special Education		
State[1]	FY1999 Base Dollars	FY2021 Allocation	% Change	FY1999 Base Dollars	FY2021 Allocation	% Change
Vermont	$ 82.92	$ 465.28	461%	$ 798.90	$ 3,006.40	276%
Wyoming	$ 94.93	$ 447.57	371%	$ 801.13	$ 3,371.58	321%
North Dakota	$ 76.87	$ 360.39	369%	$ 776.48	$ 3,002.46	287%
South Dakota	$ 76.22	$ 343.55	351%	$ 819.74	$ 2,512.52	207%
Montana	$ 80.07	$ 336.12	320%	$ 763.85	$ 2,809.45	268%
Louisiana	$ 84.78	$ 349.93	313%	$ 777.65	$ 3,179.10	309%
Michigan	$ 84.51	$ 348.42	312%	$ 793.57	$ 2,919.08	268%
Alaska	$ 92.70	$ 375.97	306%	$ 765.22	$ 2,919.87	282%
Mississippi	$ 84.54	$ 335.67	297%	$ 741.18	$ 2,525.50	241%
Delaware	$ 73.19	$ 288.56	294%	$ 773.97	$ 2,029.21	162%
Hawaii	$ 74.55	$ 293.91	294%	$ 836.18	$ 3,055.14	265%
Ohio	$ 86.16	$ 339.02	293%	$ 761.63	$ 2,312.14	204%
Maine	$ 103.45	$ 396.42	283%	$ 730.96	$ 2,304.32	215%
Pennsylvania	$ 86.24	$ 322.92	274%	$ 769.43	$ 1,860.65	142%
West Virginia	$ 101.26	$ 376.51	272%	$ 701.95	$ 2,354.39	235%
New Hampshire	$ 94.32	$ 349.52	271%	$ 770.66	$ 2,331.13	202%
New York	$ 104.41	$ 368.01	252%	$ 801.06	$ 2,130.23	166%
California	$ 74.30	$ 259.84	250%	$ 787.92	$ 2,283.18	190%
Illinois	$ 97.28	$ 339.90	249%	$ 789.19	$ 2,516.92	219%
Wisconsin	$ 91.19	$ 317.49	248%	$ 804.20	-	-
Rhode Island	$ 114.63	$ 397.91	247%	$ 703.82	$ 2,682.58	281%
Alabama	$ 92.12	$ 319.44	247%	$ 758.23	$ 2,702.93	256%
DC	$ 100.26	$ 346.82	246%	$ 778.79	$ 2,128.79	173%
Georgia	$ 78.27	$ 265.17	239%	$ 807.66	$ 2,276.92	182%
Arkansas	$ 89.54	$ 301.21	236%	$ 836.93	$ 2,364.87	183%
Kentucky	$ 90.88	$ 305.52	236%	$ 857.10	$ 2,350.97	174%
Connecticut	$ 99.15	$ 331.59	234%	$ 763.13	$ 2,322.56	204%
Kansas	$ 86.20	$ 286.74	233%	$ 807.55	$ 2,200.72	173%
New Mexico	$ 108.65	$ 359.28	231%	$ 794.61	$ 2,485.95	213%
Minnesota	$ 86.00	$ 284.19	230%	$ 790.46	$ 2,003.60	153%
Washington	$ 79.63	$ 260.20	227%	$ 801.01	$ 2,213.68	176%
Missouri	$ 99.90	$ 325.91	226%	$ 761.00	$ 2,582.61	239%
Massachusetts	$ 120.22	$ 386.52	222%	$ 768.96	$ 2,307.13	200%

	Per Pupil			Per Student Receiving Special Education		
State[1]	FY1999 Base Dollars	FY2021 Allocation	% Change	FY1999 Base Dollars	FY2021 Allocation	% Change
Arizona	$ 75.25	$ 241.51	221%	$ 814.24	$ 2,126.34	161%
Indiana	$ 102.69	$ 329.21	221%	$ 782.05	$ 2,129.86	172%
Oklahoma	$ 89.02	$ 283.38	218%	$ 773.93	$ 1,866.85	141%
North Carolina	$ 92.48	$ 294.00	218%	$ 801.47	$ 2,507.64	213%
Idaho	$ 77.95	$ 247.37	217%	$ 835.11	$ 2,424.56	190%
Oregon	$ 89.27	$ 282.11	216%	$ 787.72	$ 2,179.59	177%
Maryland	$ 92.96	$ 293.68	216%	$ 776.66	$ 2,720.02	250%
Tennessee	$ 99.32	$ 313.43	216%	$ 744.87	$ 2,731.24	267%
Colorado	$ 75.51	$ 238.16	215%	$ 791.65	$ 2,307.66	192%
Iowa	$ 97.92	$ 308.31	215%	$ 768.81	$ 2,579.10	235%
Virginia	$ 95.69	$ 293.21	206%	$ 787.91	$ 2,379.39	202%
Utah	$ 78.36	$ 229.01	192%	$ 767.21	$ 2,042.56	166%
Texas	$ 86.48	$ 252.43	192%	$ 759.42	$ 2,623.63	245%
Florida	$ 104.04	$ 302.55	191%	$ 777.07	$ 2,290.69	195%
South Carolina	$ 103.87	$ 300.96	190%	$ 813.06	$ 2,403.47	196%
Nebraska	$ 102.53	$ 295.81	188%	$ 796.21	$ 2,120.24	166%
New Jersey	$ 116.19	$ 324.78	180%	$ 767.76	$ 2,037.05	165%
Nevada	$ 77.67	$ 213.10	174%	$ 810.84	$ 1,923.96	137%

[1] States are listed in descending order according to the percentage change in per-pupil grant amount between FY1999 and FY2021.

Source: Authors' calculations using U.S. Department of Education (n.d.), National Center for Education Statistics (n.d.), and OSEP (n.d.)

Table 2

Average IDEA Part B Grant Amounts for States in Top and Bottom Subgroup Quartiles (FY1999 & FY2021)

	Average State Grant				
	Per Pupil			Per Student Receiving Special Education	
	Q1 (Smallest)	Q4 (Largest)	Q4 - Q1 Percent Difference	Q1 (Smallest)	Q4 (Largest)	Q4 - Q1 Percent Difference
% Child Population						
FY1999	$ 87.85	$ 92.17	4.9%	$ 781.14	$ 783.67	0.3%
FY2021	$ 367.58	$ 309.19	-15.9%	$ 2,654.45	$ 2,344.79	-11.7%
% Child Poverty						
FY1999	$ 89.74	$ 87.85	-2.1%	$ 779.15	$ 786.69	1.0%
FY2021	$ 361.37	$ 303.93	-15.9%	$ 2,636.44	$ 2,381.55	-9.7%
% Special Educaiton						
FY1999	$ 76.76	$ 106.49	38.7%	$ 798.91	$ 762.44	-4.6%
FY2021	$ 279.56	$ 349.78	25.1%	$ 2,522.77	$ 2,204.38	-12.6%
% Non-white						
FY1999	$ 90.71	$ 88.92	-2.0%	$ 775.68	$ 787.75	1.6%
FY2021	$ 345.50	$ 288.57	-16.5%	$ 2,590.16	$ 2,331.86	-10.0%
% Black						
FY1999	$ 87.34	$ 91.79	5.1%	$ 788.57	$ 778.21	-1.3%
FY2021	$ 346.35	$ 308.62	-10.9%	$ 2,599.81	$ 2,489.57	-4.2%

Source: Authors calculations using U.S. Department of Education (n.d.), National Center for Education Statistics (n.d.), OSEP (n.d.), U.S. Census Bureau, Population Division (n.d.), and U.S. Census Bureau, SAIPE Program (n.d.)

Table 3

Average IDEA Part B Grant Amounts for States in Top and Bottom Subgroup Quartiles for Population Changes Between FY1999 and FY2021

	Average State Grant					
	Per Pupil			Per Student Receiving Special Education		
	Q1 (Smallest)	Q4 (Largest)	Q1 - Q4 Percent Difference	Q1 (Smallest)	Q4 (Largest)	Q1 - Q4 Percent Difference
Population Growth	$ 362.08	$ 261.47	-28%	$ 2,510.20	$ 2,293.37	-9%
Poverty Growth	$ 334.18	$ 313.83	-6%	$ 2,401.62	$ 2,531.81	5%

Source: Authors calculations using U.S. Department of Education (n.d.), National Center for Education Statistics (n.d.), U.S. Census Bureau, Population Division (n.d.), and U.S. Census Bureau, SAIPE Program (n.d.)

Table 4

Explaining Variation in State Grant Amounts Per Pupil & Per Student Receiving Special Education (FY2021)

	Per Pupil		Per Student Receiving Special Education	
	FY1999	FY2021	FY1999	FY2021
Percent nonwhite (z-score)	0.915**	-15.12*	0.842	-78.48
	(0.422)	(7.647)	(5.144)	(60.93)
Percent special education students (z-score)	12.83***	24.34***	-18.02***	-109.0***
	(0.597)	(4.946)	(4.679)	(40.05)
Percent child poverty (z-score)	-3.232**	88.78***	-3.333	692.0**
	(1.407)	(29.52)	(13.99)	(262.0)
Percent child population (z-score)	3.419**	-87.44***	2.150	-698.3***
	(1.603)	(28.59)	(15.36)	(248.5)
Constant	97.45***	318.3***	775.2***	2,481***
	(0.579)	(6.775)	(5.077)	(50.94)
Observations	50	50	50	50
R-squared	0.958	0.477	0.290	0.268

Note: Dependent variables for each column is per-pupil spending (columns 1 and 2) or per student receiving special education allocation (columns 3 & 4). The independent variables are the fraction of the total U.S. population (a) of non-white children (percent nonwhite); (b) the percentage of school-aged children identified for special education (percent special education students); (c) children living in poverty (percent child poverty); and (d) children ages 3-21 (percent child population). Robust standard errors are reported. *p<0.05; **p<0.01; ***p<0.001

Table 5

IDEA Part B Formula Redesign Options, Policy Simulations (FY2021)

	Mean	Standard Deviation	Minimum	Maximum	CV	McLoone Index
Panel A: Per pupil						
Current Allocation	$318.21	$51.82	$213.10	$465.28	16.29%	88%
Cost Adjusted	$318.54	$32.53	$265.69	$425.18	10.21%	93%
Special Education Child Count	$314.79	$48.58	$229.29	$413.65	15.43%	92%
85/15	$299.24	$20.79	$264.18	$348.39	6.95%	95%
Child Population Count	$302.04	$15.72	$260.74	$331.08	5.20%	95%
Child Poverty Count	$283.42	$84.84	$128.06	$511.90	29.94%	80%
Panel B: Per student receiving special education						
Current Allocation	$2,428.81	$346.43	$1,860.65	$3,371.58	14.26%	94%
Cost Adjusted	$2,239.60	$228.68	$1,868.04	$2,989.39	10.21%	93%
Special Education Child Count	$2,383.44	$0.00	$2,383.44	$2,383.44	0.00%	100%
85/15	$2,317.21	$377.62	$1,547.28	$3,165.04	16.30%	87%
Child Population Count	$2,337.01	$361.47	$1,580.27	$3,183.17	15.47%	89%
Child Poverty Count	$2,204.96	$756.29	$1,035.40	$4,403.92	34.30%	80%

Note: For the policy simulations, we use FY2021 appropriations for IDEA Part B grants to states, AY2021 student population and poverty counts, and the state-level Comparable Wage Index (CWI; (Taylor et al., 2006) to adjust states' FY2021 allocation for differences in educational costs across states.

Table 6

Explaining Variation in State Grant Amounts for Policy Simulations (FY2021)

	Cost-adjusted	Special Education Child Count	Population-Poverty (85/15)	Child Population Count	Child Poverty Count
Panel A: Per Pupil					
Percent non-White (z-score)	20.37***	-2.852	5.905**	2.591	24.69**
	(4.709)	(3.295)	(2.597)	(2.243)	(10.55)
Percent students receiving special education (z-score)	8.452***	44.54***	5.936**	4.173**	15.93**
	(2.868)	(2.492)	(2.312)	(2.013)	(7.706)
Percent child poverty (z-score)	-61.30***	0.0229	56.03***	2.605	358.8***
	(13.58)	(15.93)	(14.91)	(12.26)	(54.28)
Percent child population (z-score)	65.46***	2.646	-55.16***	-4.000	-345.1***
	(13.97)	(16.20)	(15.45)	(12.98)	(51.63)
Constant	286.0***	314.8***	299.0***	301.9***	282.9***
	(2.677)	(2.765)	(2.592)	(2.250)	(7.985)
Observations	50	50	50	50	50
R-squared	0.619	0.852	0.297	0.079	0.592
Panel B: Per Student Receiving Special Education					
Percent non-White (z-score)	159.6***	0.00	69.20**	47.11	194.3***
	(36.88)	(0.00)	(30.70)	(35.79)	(69.42)
Percent students receiving special education (z-score)	66.20***	0.00	-268.2***	-286.6***	-163.9***
	(22.46)	(0.00)	(24.36)	(26.63)	(55.66)
Percent child poverty (z-score)	-480.1***	0.00	478.8**	40.93	2,960***

	Cost-adjusted	Special Education Child Count	Population-Poverty (85/15)	Child Population Count	Child Poverty Count
	(106.4)	(0.00)	(178.3)	(162.3)	(449.7)
Percent child population (z-score)	512.7***	0.00	-477.8**	-62.57	-2,831***
	(109.4)	(0.00)	(185.5)	(166.8)	(442.8)
Constant	2,240***	2,383***	2,315***	2,336***	2,193***
	(20.97)	(0.00)	(30.21)	(29.92)	(61.94)
Observations	50	50	50	50	50
R-squared	0.619	0.100	0.705	0.685	0.687

Note: Dependent variables for each column are the state-level values of each policy simulation – see Appendix . The independent variables are the fraction of the total U.S. population (a) of non-white children (percent nonwhite); (b) the percentage of school-aged children identified for special education (percent special education students); (c) children living in poverty (percent child poverty); and (d) children ages 3-21 (percent child population). Robust standard errors are reported. *p<0.05; **p<0.01; ***p<0.001

Figure 1

Federal IDEA Part B Appropriations, FY1999-2021 (Nominal and Real Dollars)

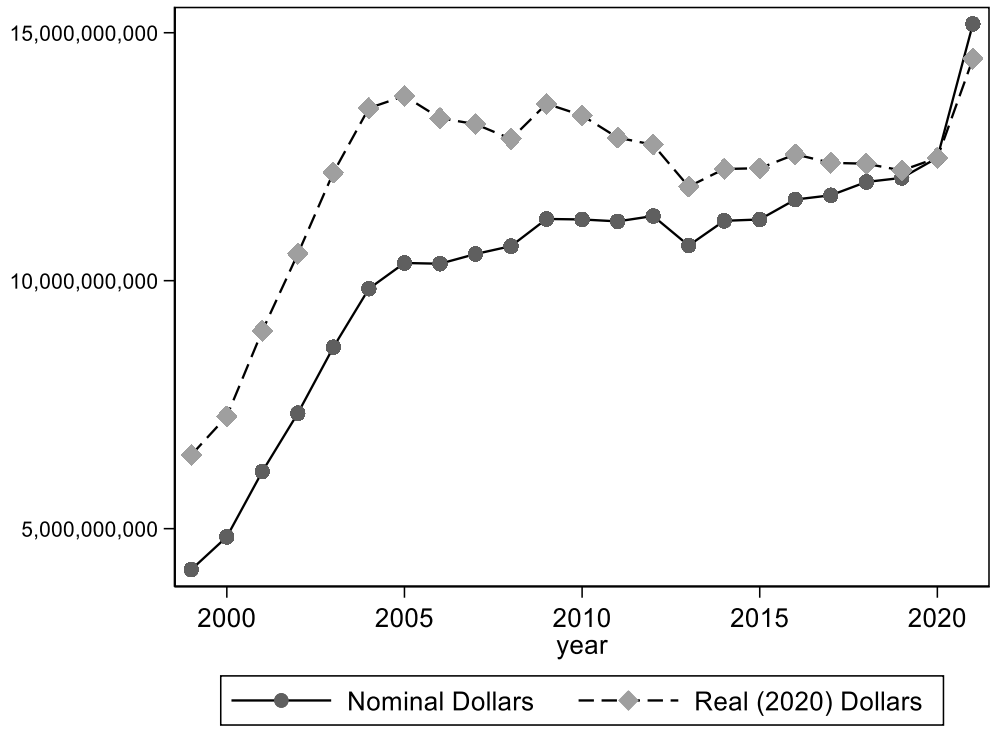


Figure 2

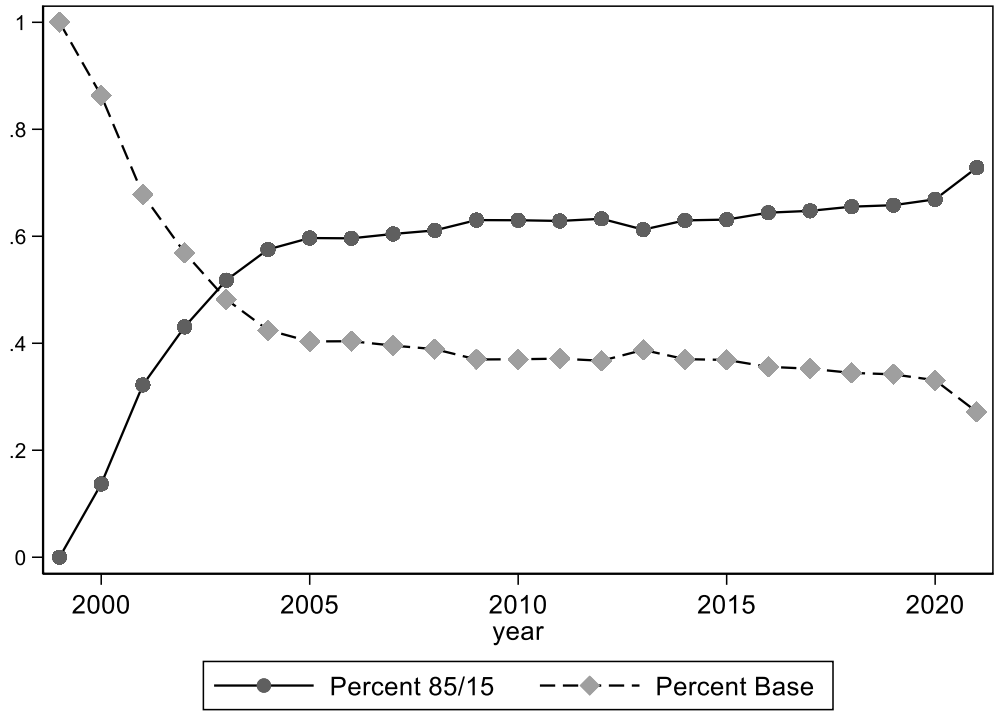

1
.8
.6
.4
.2
0
2000
2005
2010
2015
2020
year
Percent 85/15
Percent Base

Figure 3

IDEA Part B Allocations to States Per Pupil, FY1999-2021 (Nominal $)

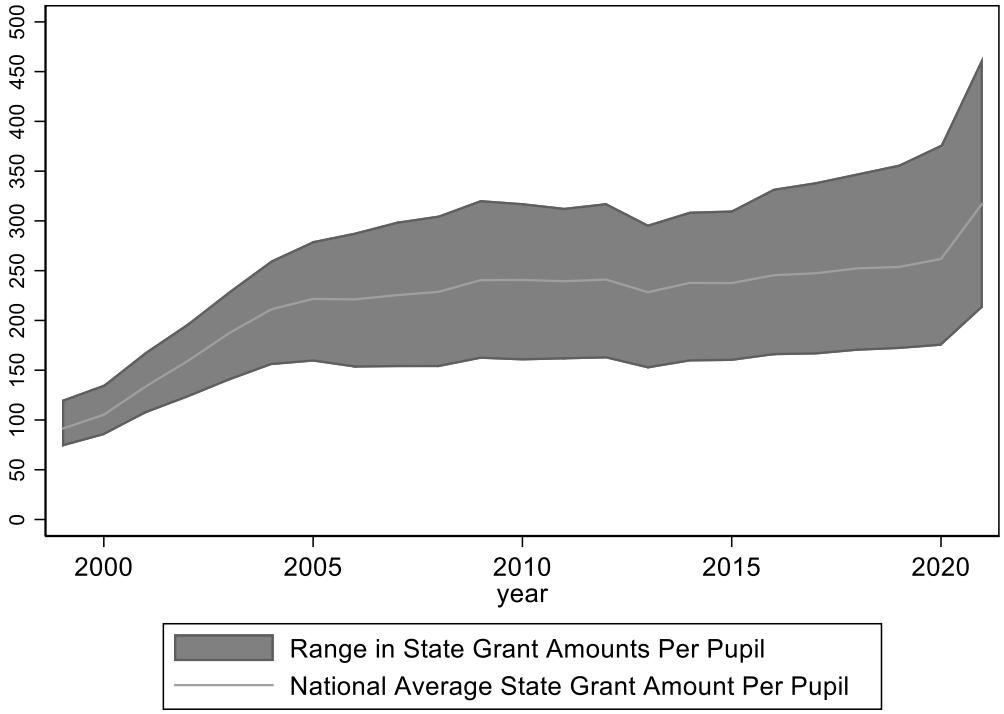


Figure 4

IDEA Part B Allocations to States Per Student Receiving Special Education, FY1999-2021 (Nominal $)

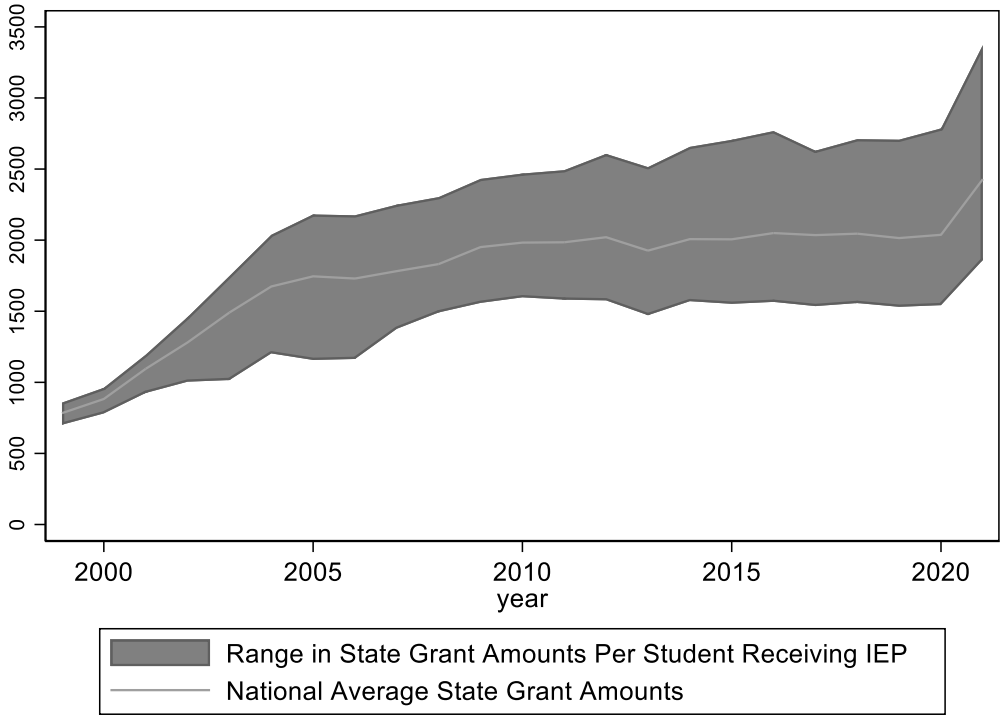


Figure 5

Coefficient of Variation for State IDEA Part B Grants, Per Pupil & Per Student Receiving Special Education (FY1999-FY2021)

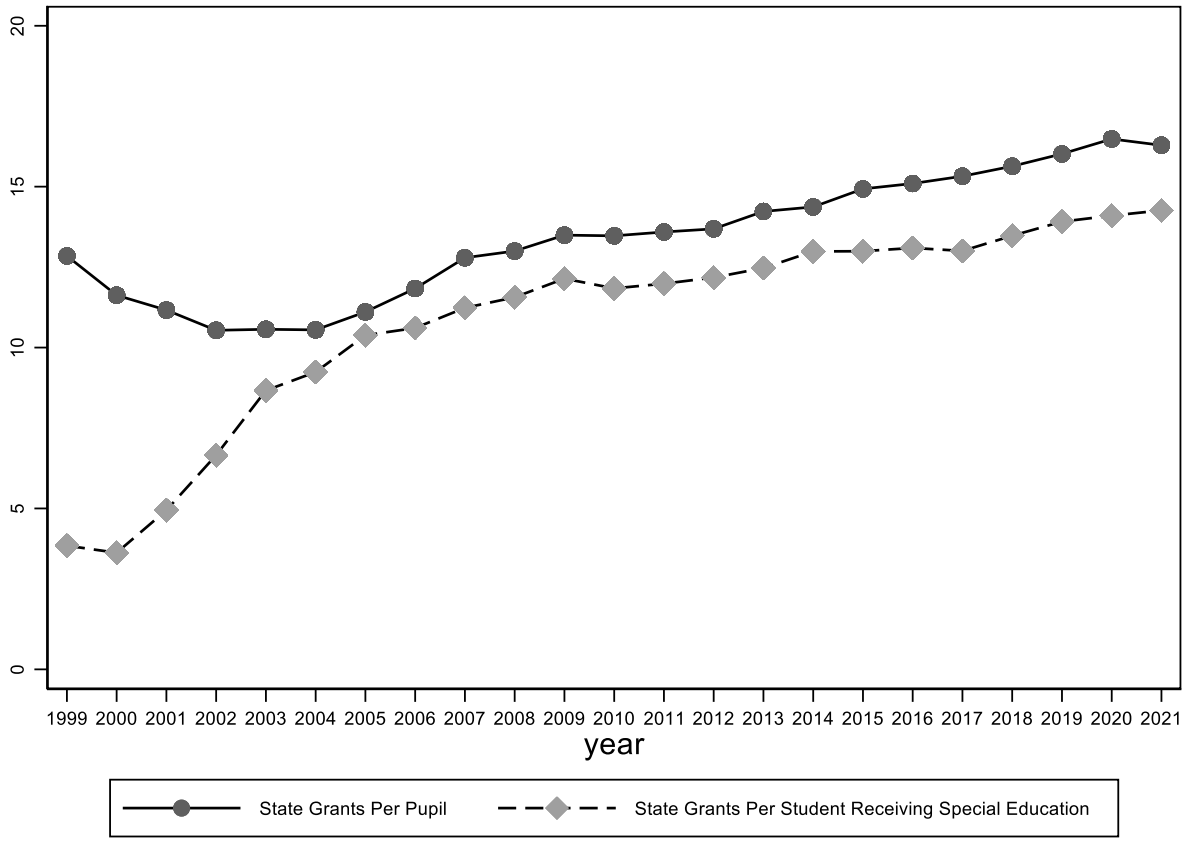


Figure 6

McLoone Index for State IDEA Part B Grants, Per Pupil & Per Student Receiving Special Education (FY1999-2021)

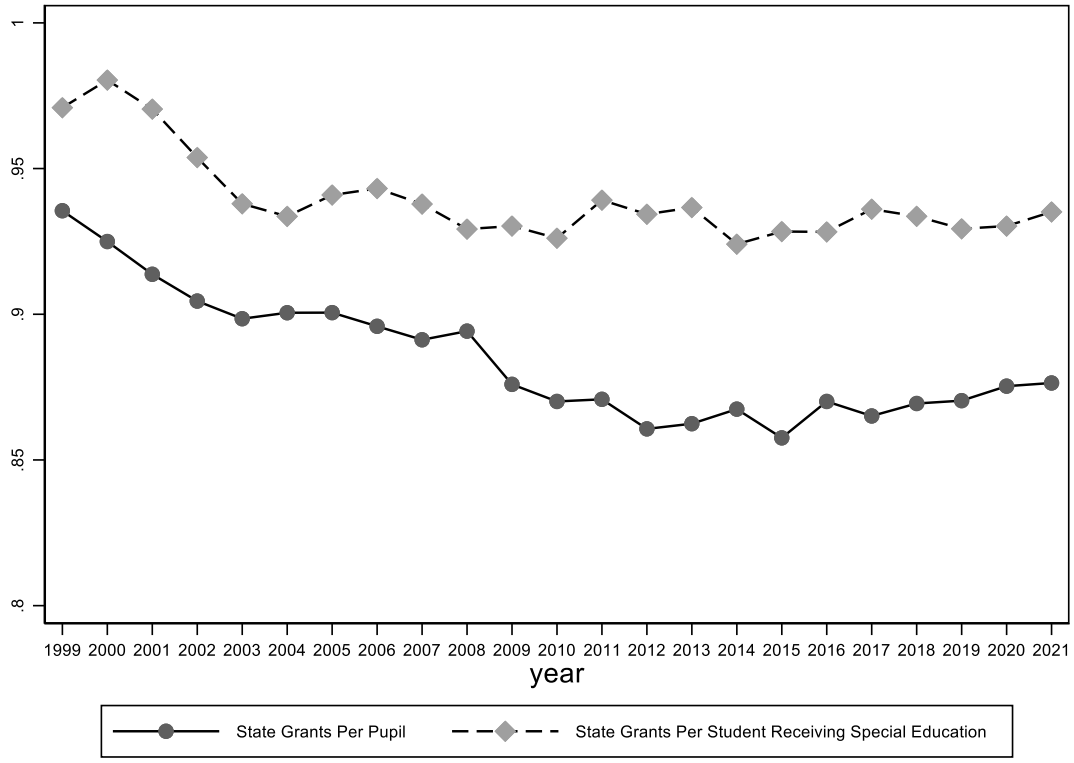


Figure 7

Trend in the Percentage Difference in Grant Amounts Per Pupil for States with the Largest and Smallest Shares of Nationwide Child Population & Poverty Counts (FY1999-2021)

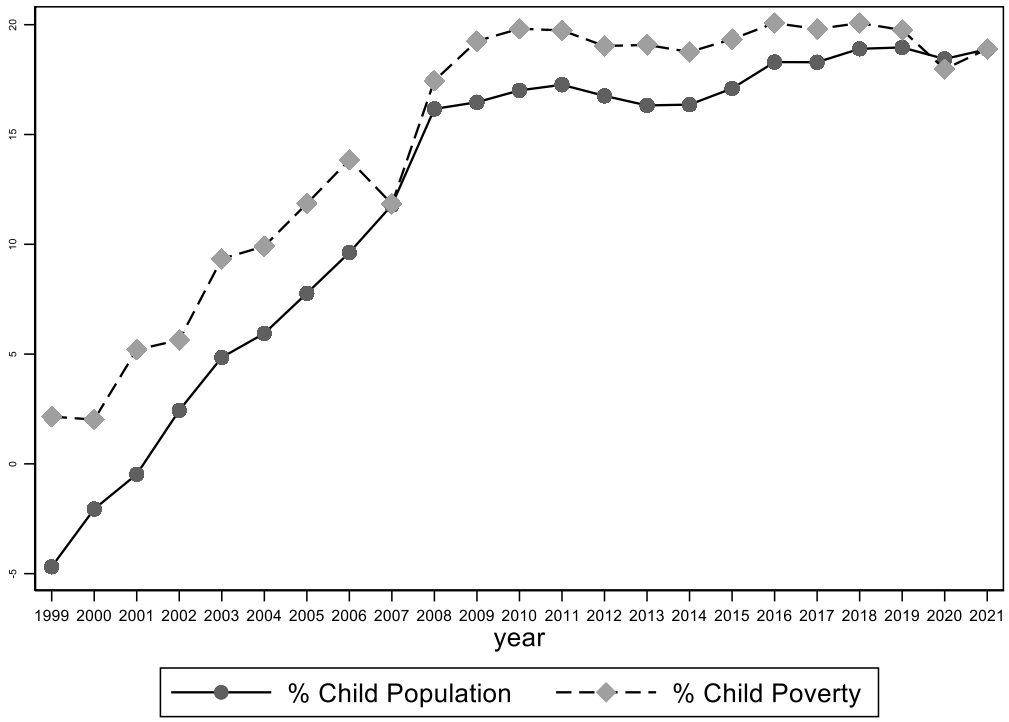
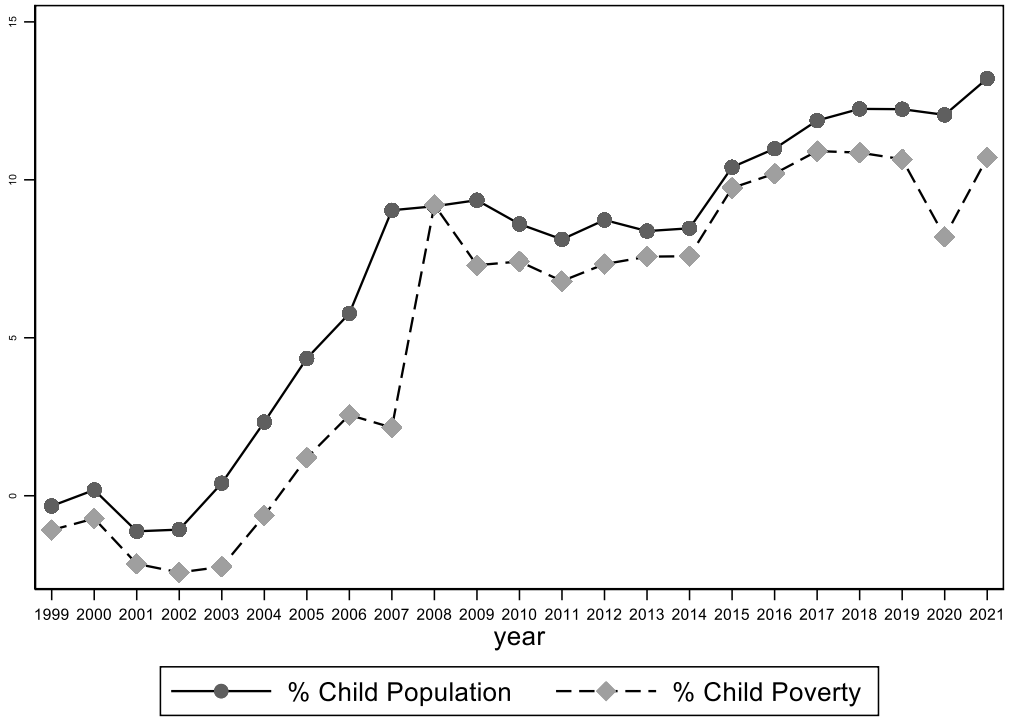


Figure 8

Trend in the Percentage Difference in Grant Amounts Per Child Receiving Special Education for States with the Largest and Smallest Shares of Nationwide Child Population & Poverty Counts (FY1999-2021)



[i] Unless noted otherwise, from here forward references in text to IDEA Part B grant funding refer to the grants to states authorized Part B, Section 611 of the law for children aged 3 through 21 and exclude the preschool grant program authorized by Part B, Section 619. States can choose whether to provide FAPE to children under age 3, but any child age 3–21 receives the entitlement. The age range that defines school-aged children with disabilities 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.

[ii] Capping state grants in this way creates a situation where federal appropriations might go unallocated to states in years when Congress appropriates funding the exceeds the total amount that can be allocated to states.

[iii] The population used in IDEA formula calculations is based on the age range served in each state, which is most commonly ages 3-21. There are a few exceptions (Dragoo, 2019), and we used the appropriate age range for each state in the analyses. However, for simplicity, in the text we refer to children ages 3-21.

[iv] See Congressional Research Service (2019) for additional detail on how the U.S. Department of Education counts the number of impoverished children in a state (for a given year) for the purpose of allocating IDEA Part B funding to states.

[v] The CWI is a measure of the systematic, regional variations in the salaries of college graduates who are not educators that is used to adjust state- and district-level school finance data to make cost comparisons across jurisdictions. Taylor (n.d.) publishes the state-level CWI through 2014. For our analysis, we further updated to the 2014 adjustment to reflect annual growth in teacher salaries and benefits. States' FY2021 IDEA Part B allocations were adjusted by the state-level CWI and then multiplied by a state's student count to sum the state-level allocation. The sum of the total allocations across states equals the total current allocation.

Appendix A.1

Policy Simulation 1: Reallocating IDEA Part B Funding According to Differences in Education Costs

	Simulated FY2021 Allocation (Cost-adjusted)			
	Per Pupil		Per Student Receiving Special Education	
State	$'s	% Change	$'s	% Change
Alabama	$272.62	-15%	$2,135.30	-21%
Alaska	$293.79	-22%	$2,301.13	-21%
Arizona	$280.84	16%	$2,199.70	3%
Arkansas	$251.55	-16%	$1,970.23	-17%
California	$334.54	29%	$2,620.25	15%
Colorado	$287.56	21%	$2,252.33	-2%
Connecticut	$323.31	-2%	$2,532.28	9%
DC	$304.05	-12%	$2,381.44	12%
Delaware	$381.67	32%	$2,989.39	47%
Florida	$276.86	-8%	$2,168.49	-5%
Georgia	$296.65	12%	$2,323.46	2%
Hawaii	$288.27	-2%	$2,257.84	-26%
Idaho	$248.81	1%	$1,948.81	-20%
Illinois	$310.81	-9%	$2,434.37	-3%
Indiana	$261.04	-21%	$2,044.58	-4%
Iowa	$254.83	-17%	$1,995.93	-23%
Kansas	$259.95	-9%	$2,036.01	-7%
Kentucky	$267.29	-13%	$2,093.53	-11%
Louisiana	$276.72	-21%	$2,167.42	-32%
Maine	$253.52	-36%	$1,985.68	-14%
Maryland	$328.46	12%	$2,572.67	-5%
Massachusetts	$324.77	-16%	$2,543.76	10%
Michigan	$270.71	-22%	$2,120.31	-27%
Minnesota	$283.01	0%	$2,216.68	11%
Mississippi	$259.38	-23%	$2,031.58	-20%
Missouri	$266.63	-18%	$2,088.33	-19%
Montana	$241.98	-28%	$1,895.27	-33%
Nebraska	$254.20	-14%	$1,991.04	-6%
Nevada	$302.15	42%	$2,366.60	23%
New Hampshire	$282.41	-19%	$2,211.94	-5%
New Jersey	$340.40	5%	$2,666.14	31%
New Mexico	$275.39	-23%	$2,157.02	-13%
New York	$343.42	-7%	$2,689.85	26%

North Carolina	$286.55	-3%	$2,244.37	-10%
North Dakota	$277.21	-23%	$2,171.25	-28%
Ohio	$281.90	-17%	$2,207.96	-5%
Oklahoma	$265.77	-6%	$2,081.60	12%
Oregon	$274.97	-3%	$2,153.66	-1%
Pennsylvania	$293.99	-9%	$2,302.66	24%
Rhode Island	$306.55	-23%	$2,401.02	-10%
South Carolina	$270.39	-10%	$2,117.86	-12%
South Dakota	$238.50	-31%	$1,868.04	-26%
Tennessee	$277.66	-11%	$2,174.77	-20%
Texas	$315.14	25%	$2,468.34	-6%
Utah	$279.93	22%	$2,192.51	7%
Vermont	$262.00	-44%	$2,052.08	-32%
Virginia	$330.02	13%	$2,584.91	9%
Washington	$312.11	20%	$2,444.62	10%
West Virginia	$261.04	-31%	$2,044.58	-13%
Wisconsin	$277.78	-13%	$2,175.68	-16%
Wyoming	$273.77	-39%	$2,144.32	-36%

Appendix A.2

Policy Simulation 2: Reallocating IDEA Part B Funding Using Special Education Child Count

	FY2021 Allocation (Special Education Child Count)			
	Per Pupil		Per Student Receiving Special Education	
State	$'s	% Change	$'s	% Change
Alabama	$282.00	-13%	$2,383.00	-13%
Alaska	$307.00	-22%	$2,383.00	-23%
Arizona	$271.00	11%	$2,383.00	11%
Arkansas	$304.00	1%	$2,383.00	1%
California	$271.00	4%	$2,383.00	4%
Colorado	$246.00	3%	$2,383.00	3%
Connecticut	$340.00	2%	$2,383.00	3%
DC	$388.00	11%	$2,383.00	11%
Delaware	$339.00	15%	$2,383.00	15%
Florida	$315.00	4%	$2,383.00	4%
Georgia	$278.00	5%	$2,383.00	4%
Hawaii	$229.00	-28%	$2,383.00	-28%
Idaho	$243.00	-2%	$2,383.00	-2%
Illinois	$322.00	-6%	$2,383.00	-6%
Indiana	$368.00	11%	$2,383.00	11%
Iowa	$285.00	-8%	$2,383.00	-8%
Kansas	$311.00	8%	$2,383.00	8%
Kentucky	$310.00	1%	$2,383.00	1%
Louisiana	$262.00	-34%	$2,383.00	-33%
Maine	$410.00	3%	$2,383.00	3%
Maryland	$257.00	-14%	$2,383.00	-14%
Massachusetts	$399.00	3%	$2,383.00	3%
Michigan	$284.00	-23%	$2,383.00	-22%
Minnesota	$338.00	16%	$2,383.00	16%
Mississippi	$317.00	-6%	$2,383.00	-6%
Missouri	$301.00	-8%	$2,383.00	-8%
Montana	$285.00	-18%	$2,383.00	-18%
Nebraska	$333.00	11%	$2,383.00	11%
Nevada	$264.00	19%	$2,383.00	19%
New Hampshire	$357.00	2%	$2,383.00	2%
New Jersey	$380.00	14%	$2,383.00	15%

New Mexico	$344.00	-4%	$2,383.00	-4%
New York	$412.00	11%	$2,383.00	11%
North Carolina	$279.00	-5%	$2,383.00	-5%
North Dakota	$286.00	-26%	$2,383.00	-26%
Ohio	$349.00	3%	$2,383.00	3%
Oklahoma	$362.00	22%	$2,383.00	22%
Oregon	$308.00	8%	$2,383.00	9%
Pennsylvania	$414.00	22%	$2,383.00	22%
Rhode Island	$354.00	-12%	$2,383.00	-13%
South Carolina	$298.00	-1%	$2,383.00	-1%
South Dakota	$326.00	-6%	$2,383.00	-5%
Tennessee	$274.00	-14%	$2,383.00	-15%
Texas	$229.00	-10%	$2,383.00	-10%
Utah	$267.00	14%	$2,383.00	14%
Vermont	$369.00	-26%	$2,383.00	-26%
Virginia	$294.00	0%	$2,383.00	0%
Washington	$280.00	7%	$2,383.00	7%
West Virginia	$381.00	1%	$2,383.00	1%
Wisconsin	-		-	
Wyoming	$316.00	-42%	$2,383.00	-42%

Appendix A.3

Policy Simulation 3: Reallocating IDEA Part B Funding Using Existing Population-Poverty (85/15) Allocation

	FY2021 Allocation (Population-Poverty)			
	Per Pupil		Per Student Receiving Special Education	
State	$'s	% Change	$'s	% Change
Alabama	$315.00	-1%	$2,665.00	-1%
Alaska	$268.00	-40%	$2,083.00	-40%
Arizona	$317.00	24%	$2,795.00	24%
Arkansas	$302.00	0%	$2,370.00	0%
California	$264.00	2%	$2,321.00	2%
Colorado	$269.00	12%	$2,609.00	12%
Connecticut	$285.00	-16%	$1,995.00	-16%
DC	$301.00	-15%	$1,846.00	-15%
Delaware	$337.00	14%	$2,367.00	14%
Florida	$325.00	7%	$2,462.00	7%
Georgia	$318.00	17%	$2,730.00	17%
Hawaii	$293.00	0%	$3,042.00	0%
Idaho	$284.00	13%	$2,784.00	13%
Illinois	$291.00	-17%	$2,152.00	-17%
Indiana	$321.00	-2%	$2,078.00	-3%
Iowa	$281.00	-10%	$2,354.00	-10%
Kansas	$281.00	-2%	$2,155.00	-2%
Kentucky	$306.00	0%	$2,358.00	0%
Louisiana	$348.00	-1%	$3,165.00	0%
Maine	$266.00	-49%	$1,547.00	-49%
Maryland	$288.00	-2%	$2,666.00	-2%
Massachusetts	$307.00	-26%	$1,832.00	-26%
Michigan	$314.00	-11%	$2,634.00	-11%
Minnesota	$280.00	-1%	$1,974.00	-2%
Mississippi	$337.00	0%	$2,532.00	0%
Missouri	$308.00	-6%	$2,439.00	-6%
Montana	$281.00	-20%	$2,351.00	-19%
Nebraska	$279.00	-6%	$2,001.00	-6%
Nevada	$296.00	28%	$2,671.00	28%
New Hampshire	$285.00	-23%	$1,903.00	-22%
New Jersey	$272.00	-19%	$1,703.00	-20%
New Mexico	$330.00	-9%	$2,282.00	-9%
New York	$309.00	-19%	$1,786.00	-19%
North Carolina	$329.00	11%	$2,805.00	11%
North Dakota	$300.00	-20%	$2,501.00	-20%

Ohio	$330.00	-3%	$2,251.00	-3%
Oklahoma	$298.00	5%	$1,960.00	5%
Oregon	$281.00	0%	$2,175.00	0%
Pennsylvania	$313.00	-3%	$1,804.00	-3%
Rhode Island	$304.00	-31%	$2,051.00	-31%
South Carolina	$303.00	1%	$2,416.00	1%
South Dakota	$309.00	-11%	$2,262.00	-11%
Tennessee	$326.00	4%	$2,842.00	4%
Texas	$298.00	15%	$3,093.00	15%
Utah	$267.00	14%	$2,381.00	14%
Vermont	$299.00	-56%	$1,934.00	-55%
Virginia	$301.00	3%	$2,441.00	3%
Washington	$281.00	7%	$2,393.00	7%
West Virginia	$294.00	-28%	$1,840.00	-28%
Wisconsin	$297.00		-	
Wyoming	$273.00	-64%	$2,059.00	-64%

Appendix A.4

Policy Simulation 4: Reallocating IDEA Part B Funding Using States' Child Population Count

	FY2021 Allocation (Based on State Child Population)			
	Per Pupil		Per Student Receiving Special Education	
State	$'s	% Change	$'s	% Change
Alabama	$300.00	-6%	$2,538.00	-7%
Alaska	$279.00	-35%	$2,168.00	-35%
Arizona	$315.00	23%	$2,770.00	23%
Arkansas	$288.00	-5%	$2,264.00	-4%
California	$261.00	0%	$2,291.00	0%
Colorado	$283.00	16%	$2,744.00	16%
Connecticut	$295.00	-13%	$2,068.00	-12%
DC	$303.00	-15%	$1,863.00	-14%
Delaware	$321.00	10%	$2,259.00	10%
Florida	$322.00	6%	$2,438.00	6%
Georgia	$308.00	14%	$2,643.00	14%
Hawaii	$306.00	4%	$3,183.00	4%
Idaho	$297.00	17%	$2,907.00	17%
Illinois	$294.00	-16%	$2,180.00	-15%
Indiana	$327.00	-1%	$2,119.00	-1%
Iowa	$293.00	-5%	$2,451.00	-5%
Kansas	$289.00	1%	$2,219.00	1%
Kentucky	$297.00	-3%	$2,282.00	-3%
Louisiana	$324.00	-8%	$2,946.00	-8%
Maine	$272.00	-46%	$1,580.00	-46%
Maryland	$300.00	2%	$2,777.00	2%
Massachusetts	$324.00	-19%	$1,936.00	-19%
Michigan	$314.00	-11%	$2,633.00	-11%
Minnesota	$297.00	4%	$2,093.00	4%
Mississippi	$306.00	-10%	$2,299.00	-10%
Missouri	$308.00	-6%	$2,437.00	-6%
Montana	$280.00	-20%	$2,340.00	-20%
Nebraska	$295.00	0%	$2,114.00	0%
Nevada	$295.00	28%	$2,666.00	28%
New Hampshire	$308.00	-14%	$2,056.00	-13%
New Jersey	$279.00	-16%	$1,747.00	-17%
New Mexico	$314.00	-14%	$2,176.00	-14%

New York	$304.00	-21%	$1,762.00	-21%
North Carolina	$325.00	10%	$2,770.00	9%
North Dakota	$318.00	-13%	$2,652.00	-13%
Ohio	$331.00	-2%	$2,258.00	-2%
Oklahoma	$292.00	3%	$1,926.00	3%
Oregon	$292.00	3%	$2,254.00	3%
Pennsylvania	$317.00	-2%	$1,827.00	-2%
Rhode Island	$310.00	-28%	$2,089.00	-28%
South Carolina	$293.00	-3%	$2,340.00	-3%
South Dakota	$316.00	-9%	$2,309.00	-9%
Tennessee	$320.00	2%	$2,792.00	2%
Texas	$290.00	13%	$3,015.00	13%
Utah	$291.00	21%	$2,599.00	21%
Vermont	$320.00	-45%	$2,070.00	-45%
Virginia	$314.00	7%	$2,547.00	7%
Washington	$295.00	12%	$2,510.00	12%
West Virginia	$282.00	-34%	$1,765.00	-33%
Wisconsin	$308.00		-	
Wyoming	$289.00	-55%	$2,181.00	-55%

Appendix A.5

Policy Simulation 5: Reallocating IDEA Part B Funding Using States' Child Poverty Count

	FY2021 Allocation (Based on Poverty Count)			
	Per Pupil		Per Student Receiving Special Education	
State	$'s	% Change	$'s	% Change
Alabama	$400.00	20%	$3,381.00	20%
Alaska	$206.00	-83%	$1,596.00	-83%
Arizona	$333.00	27%	$2,933.00	28%
Arkansas	$379.00	21%	$2,973.00	20%
California	$284.00	8%	$2,493.00	8%
Colorado	$190.00	-25%	$1,846.00	-25%
Connecticut	$226.00	-47%	$1,581.00	-47%
DC	$286.00	-21%	$1,753.00	-21%
Delaware	$424.00	32%	$2,980.00	32%
Florida	$343.00	12%	$2,600.00	12%
Georgia	$375.00	29%	$3,223.00	29%
Hawaii	$216.00	-36%	$2,240.00	-36%
Idaho	$213.00	-16%	$2,088.00	-16%
Illinois	$269.00	-26%	$1,992.00	-26%
Indiana	$286.00	-15%	$1,850.00	-15%
Iowa	$216.00	-43%	$1,808.00	-43%
Kansas	$234.00	-23%	$1,794.00	-23%
Kentucky	$362.00	15%	$2,786.00	16%
Louisiana	$485.00	28%	$4,404.00	28%
Maine	$234.00	-69%	$1,360.00	-69%
Maryland	$220.00	-34%	$2,034.00	-34%
Massachusetts	$208.00	-86%	$1,241.00	-86%
Michigan	$315.00	-10%	$2,637.00	-11%
Minnesota	$184.00	-54%	$1,300.00	-54%
Mississippi	$512.00	34%	$3,851.00	34%
Missouri	$309.00	-6%	$2,451.00	-5%
Montana	$289.00	-16%	$2,413.00	-16%
Nebraska	$190.00	-56%	$1,362.00	-56%
Nevada	$299.00	29%	$2,700.00	29%
New Hampshire	$155.00	-126%	$1,035.00	-125%
New Jersey	$232.00	-40%	$1,454.00	-40%
New Mexico	$417.00	14%	$2,886.00	14%
New York	$333.00	-11%	$1,925.00	-11%

North Carolina	$352.00	16%	$3,004.00	17%
North Dakota	$198.00	-82%	$1,648.00	-82%
Ohio	$325.00	-4%	$2,214.00	-4%
Oklahoma	$328.00	14%	$2,158.00	13%
Oregon	$224.00	-26%	$1,728.00	-26%
Pennsylvania	$291.00	-11%	$1,675.00	-11%
Rhode Island	$272.00	-46%	$1,833.00	-46%
South Carolina	$357.00	16%	$2,851.00	16%
South Dakota	$273.00	-26%	$1,996.00	-26%
Tennessee	$359.00	13%	$3,126.00	13%
Texas	$340.00	26%	$3,533.00	26%
Utah	$128.00	-79%	$1,142.00	-79%
Vermont	$180.00	-158%	$1,163.00	-158%
Virginia	$226.00	-30%	$1,838.00	-29%
Washington	$203.00	-28%	$1,731.00	-28%
West Virginia	$362.00	-4%	$2,266.00	-4%
Wisconsin	$234.00		-	
Wyoming	$182.00	-146%	$1,369.00	-146%