Alternate Approaches to Support of Special Education in State School Finance Programs: Revised and Updated

August 19, 2007

Prepared for:

Subcommittee C
Interim Legislative Committee

Prepared by:

Calvin A. Kent
Jennifer L. Price
Kent Sowards

Center for Business and
Economic Research
Marshall University
One John Marshall Drive
Huntington, WV 25755

Alternate Approaches to Support of
Special Education in State School Finance Programs:
Revised and Updated

Update

Much of the discussion that follows was prepared for Subcommittee C of the Interim Education Committee last fall, but no action was taken and no changes in how special education funding was included in the education finance bills which passed during the last legislative session. This update includes the following:

- Current statistics regarding the number and incidence of special education students in West Virginia
- Updated information on how other states support special education
- An evaluation of the proposal which originated with Subcommittee A of the House Education Committee during the 2007 session

Overview

Growth of Special Education Expenditures. Nationwide for the past two decades the fastest growing education expenditure has been for special education. While the definitions of what constitutes special education vary among the states, it is always related to students with disabilities that restrict in some manner their full participation in a traditional classroom. These range from problems such as behind grade, deficient in essential skills, speech problems, impairments in vision or hearing, mobility restrictions, autism, mental retardation and total disability.

The significant growth in special education enrollments and costs in the United States and West Virginia has been attributed to many causes:

- Federal and state legislative mandates requiring diagnosis and special programs.
- Better diagnostic tests and tools have made detection easier, earlier and more precise.
- Court decisions requiring "equal" and/or "adequate" educational opportunity.
- Teacher training has improved with regard to recognizing special education pathologies and behaviors.
- Increased parental awareness and subsequent demand for additional resources.
- Ability of the school districts to obtain additional funding from diagnosing special needs students.
- The desire to "mainstream" as completely as possible students with special needs. While this does not increase the number of students served, it does increase associated costs.
- Standardized tests as measures of student and school achievement may encourage students of lesser ability to be classified as "special education" so their scores will not count.

Special Education expenditures for each state in the region and the U.S. average are provided in Appendix C. The additional costs of providing special education are given in appendix D.

Federal Aid of Special Education. The surge in spending for special education began with the federal Individuals with Disabilities Education Act (IDEA) in 1975 (Revised 1997) and accelerated with the American's With Disabilities Act (ADA) in 1990. This legislation requires all states to ensure the, ". . . provision of a free and appropriate public education to all children with disabilities in the least restrictive setting." Under the federal legislation, states may receive up to 40 percent of the national average per pupil expenditure for each child with a disability. Unfortunately, the appropriations have never allowed funding above the 15 percent level although they have rapidly increased in the last few years.

Federal money is dispensed among the states using a simple "census" formula. The total amount appropriated is divided by the number of special education students across the nation. This results in a single average national allocation per identified student. The amount each state receives is determined by simply multiplying the number of special education students identified in that state by the federal average allocation. A limit for federal funding of 12 percent of a state's population is used.

Beginning in 1991-92, the federal government expanded its definition of conditions that qualify as "special education." The past and current classifications are given below in Table I.

Table I
Classifications of Special Disabilities

1976-77 through 1990-91	1991-92 through the present
Learning disabled	Specific learning disabilities
Speech or language impaired	Speech or language impairments
Mentally retarded	Mental retardation
Seriously emotionally disturbed	Emotional disturbance
Hard-of-hearing	Hearing impairments
Deaf	Orthopedic impairments
Orthopedically impaired	Other health impairments
Other health impaired	Visual impairments
Visually handicapped	Multiple disabilities
Multihandicapped	Deaf-blindness
Deaf-blind	Autism
	Traumatic brain injury
	Developmental delay

Gone are the days when students with disabilities were seen as "slow" and the treatment was to hold them back from advancing to another grade.

Treatment of Special Education under the WV PSSP

Under the West Virginia Public School Support (PSSP) program in the determination of both Adjusted Enrollment and Net Enrollment, Special Education students are assigned a weight of 2. The West Virginia definition of special education also includes Honors and Advanced Placement students. For 2006-07 the allowances for special education, excluding honors and advanced

placement, totaled 49,054 out of a net enrollment of 281,298. Table II gives a more complete breakdown for 2006-07.

Table II	
Student Demographics: Special Education	
West Virginia 2006-2007	
Total Enrollment	281,298
Students with Exceptionalities	52,931
Percent of Students with Exceptionalities	18.82%
Students with Disabilities	49,054
Percent of students with Disabilities	17.44%

Source: West Virginia Department of Education

Table III provides additional data breaking down the percentage of students with various disabilities by type of disability for the State. Over 75 percent of the special education students have "Speech/Language Disabilities," "Mentally Impairments," or "Specific Learning Disabilities." These are considered to be among the least expensive exceptionalities that schools must manage.

Table III	
Percent of Students with Disabilities by category	
West Virginia 2006-2007	
Autism	1.67%
Behavior Disorders	4.12%
Blind and Partially Sighted	0.57%
Deaf and Hard of Hearing	1.09%
Deaf-Blindness	0.05%
Mental Impairments	17.00%
Orthopedic Impairments	0.34%
Other Health Impairments	9.43%
Preschool Special Needs	4.66%
Specific Learning Disabilities	30.46%
Speech/Language Disabilities	30.34%
Traumatic Brain Injury	0.28%
Total	100.00%

Source: West Virginia Department of Education

Appendix A provides a county-by-county breakdown of the incidence of special education by diagnosis.

The standards used to classify each student are identified in *Title 126, Legislative Rule, Board of Education, Series 16, Regulations for the Education of Exceptional Students (2419).* That Rule was adopted to implement the federal Individuals with Disabilities Education Act Amended 1997 (IDEA 1997). The State is committed to, ". . . assure that it is providing full educational opportunity to all students with disabilities from birth to 21 years of age." The State is to provide," . . . full educational opportunities by 2010 for all students with disabilities aged birth through 21, residing within its jurisdiction."

It is the responsibility of the local school district to provide the necessary services to meet each child's particular disability. These range in scope from special instruction sessions related to the disability to providing one-on-one instruction. The education may take place in regular classrooms or specialized classrooms. Depending on the disability, one or more aids may be required. In some extreme cases, in-home or center based instruction may be used. Whatever special equipment is needed is to be provided by the district.

What this means is that the cost of providing a "full educational opportunity" to all disabled students will vary not only by number but also by the extent of the disability and the required treatment. Studies indicate in larger districts for minor disabilities the incidence is usually uniformly distributed, but this is not true for smaller districts. It is also true that for any district the incidence of major disabilities is not uniform. For districts, the cost of providing the necessary services for a severely disabled child often runs into six figures annually. Smaller districts with restricted financial resources may not be able to bear those costs without restricting or canceling other programs.

West Virginia also provides "out-of-formula" support to districts based on the count of exceptional students being served. These funds can only be used for those students who have been identified and cover a wide variety of acceptable uses. Districts must apply for this funding each year.

Alternative Methods of State Aid for Special Education

State formulas for funding special education fall under one of four different classifications. There are variants for each classification which means that no two state systems are identical. In addition, about half the states place caps either on the percentage of students who can be classified or on the amount of funding that will be available. The four main classifications are:

- Flat Grant. The states that use these formulas provide a fixed payment for each special education student that may or may not vary with the classification of disability. Seven states use some variant of the flat grant approach

- Per Pupil Weighted Formulas. These formulas assign specific weights to students with disabilities. Most of the states that use this approach weigh the allocation on the classification of student disability. There are only two states (Oregon and West Virginia) that use a single weight for all special education students. These different weights are based on the cost of providing services to that particular group of students. Nineteen states use this system.

The weights used vary from state to state and it is difficult to find explanation for the variance. Some examples will illustrate.

- Arizona divides special education students into A and B classes. In the A class are students with specific learning disabilities, needing remedial education, having speech or hearing impairments or mild to moderate delays. They also classify gifted students in this group. The weights used are 1.45 for preschool, 1.58 for grades k-8 and 1.105 for grades 9-12. The B group includes those who are homebound, have serious disabilities, multiple disabilities, blind or deaf. The weights vary from 3.341 to 6.025 depending on the severity of the disability.
- Florida uses a five-tier system ranging from 1.341 to 6.860. The weights vary not only by disability and its severity but also by district property tax base, cost of living and student sparsity.
- Oklahoma has a different weight for each disability classification. These range from 1.05 for speech impaired to 3.80 for the deaf and blind. Minor impairments usually receive a weight of 1.20-1.30 while moderate impairments receive weights from 2.40-2.90.

Most states using pupil weights do not use the "one weight fits all" approach of West Virginia and Oregon. While a weight of 2.00 does reflect the "average" cost of a special education student, it does not reflect the costs of providing for the different types of disabilities. Districts with more of their special education students having milder disabilities are over funded while districts with high percentages of severely disabled students are under funded.

Switching to a disability-weighted formula in West Virginia would require a comprehensive investigation of the actual costs of compensation for each disability and its severity. These calculations may have to vary based on cost differentials in the various districts. Clearly, the single weight approach does not recognize the impact that students with major disabilities requiring one-on-one instruction, home intervention, placement in an institution, special equipment and customized transportation will have on a district, particularly smaller districts.

- <u>Census Systems.</u> Since 1997, the federal government has used a "census" based approach to allocating money. Ten states have adopted this methodology. The census approach allocates money on the basis of some measure of total student enrollment without any reference to the number of special education students in a state or school district. This means that two states with the same student population would receive the same amount of money regardless of the incidence of student disabilities.

  Those who advocate this approach cite the following reasons for its use.
  - Reduced administrative burden for the states or districts.
  - Increased local flexibility in determining budgets.
  - Neutralized incentives for identification of special education students.
  - Brings rising special education costs under better control.

Many of the states that use the census approach also have a "special hardship fund" which reimburses local districts for any exceptionally expensive interventions.

Those who are opposed to this approach see this as a retreat from the traditional role of tying benefits to needs. There have also been court challenges claiming the system does not meet the IDEA standard. In four states, including Kentucky, state courts have ruled the approach to be unconstitutional on grounds that it did not provide an "equal and adequate" education to handicapped students or violated the state's "equal protection" clause.

- Resource Based Formulas. Under this system the state reimburses districts for the specific resources they use to provide the special education services. The amount of aid per classroom varies with the wealth of the district or its ability to support special education. Two states with identical requirements for special education will receive different levels of reimbursement depending on the district's ability to pay. This includes aides, teachers and specialized equipment. In all states using this approach the reimbursement is limited to the additional cost above the cost for students without disabilities.

- Cost Based Formulas. States using this approach reimburse districts for some percentage of their actual special education costs. Usually there is no adjustment for local fiscal capacity. In almost all instances the state is responsible for monitoring district expenditures to verify allowable costs and their relationship to special education expenditures. No state using this method fully reimburses the district for its costs. Reimbursements run from 20-80 percent.

  Among the six states that use them, cost based formulas are seen as the least likely to create incentives to improperly assign students by type of disability as the funding is not affected by the disability classification. These states also cite administrative ease as an advantage. Critics claim this approach does not link payments to student outcomes and usually are not fully funded.

- Flat or Variable Block Grants. Seven states use some variant of this funding mechanism. These grants always are not part of the state aid formula. In some states it is a flat amount based on the number of students. For example, North Carolina uses a flat grant based on enrollment of special education students.

  Other states give variable grants to the districts based on individual student disabilities which vary with the extent of the exceptionality. New Jersey uses this approach with the per student grants varying from $305 to $40,000. The flat grant has been criticized as not recognizing the cost differentials associated with different disabilities. The variable grant is seen as encouraging districts to "over classify" students to obtain the additional funds.

Special Education Finance in Surrounding States

Kentucky uses a weighted pupil formula which is part of their general support formula. Students with disabilities between the ages of 5-20 are given an additional weight based on the extent of the disability. For those with the most severe disabilities the multiplier is 2.35, for those with milder disabilities the multiplier is 1.17 and for those with only speech or language disabilities the weight is 0.24.

Maryland employs a two-tiered approach. The first tier distributes $70 million to all districts with a 70 percent state and a 30 percent local match. The formula uses the 1981 total student population and is designed to equalize the state contribution based on property wealth and to bring up all counties to the state median in financial capacity. The special education "add on" is based on the total numbers of children with disabilities served by the local district and an equalization component based to the ratio of county wealth per pupil to average state wealth per pupil. Additionally, the state reimburses local school systems for the costs associated with placing students with severe disabilities in nonpublic education facilities after the district has spent 300 percent of their average per pupil costs.

Ohio incorporates its special education funding into the basic foundation formula. The special education component of the formula uses three different categories of pupil weights corresponding to the extent of each pupil's disability in the school system. For mild disabilities, the weight is 0.22, while for moderate and severe impairments the weight is 3.01. For the severely disabled, the state furnishes additional aid to subsidize the additional expense of the intervention to the district.

Pennsylvania has a very complicated approach that provides support through several separate channels. The major component is to base the aid on each school's Average Daily Membership (ADM) which is multiplied by 15 percent of the ADM times $1,315 plus one percent of the school district's ADM multiplied by $14,535. A second program targets districts with a demonstrated need for more aid. This is determined by the wealth of the district and a higher than average expenditure for special education. This feature adds an additional 20 percent to the 15 percent in the basic formula. Recently, the state has adopted an incidence-based supplement. This supplement is given to districts where the incidence of special education students is more than 30 percent of the state average incidence.

Virginia administers a program that is part of the basic education program. The payments are made to the districts on the cost of supplying additional personnel needed to meet the State's Standard of Quality for special education services. The number of positions needed to meet the standard is multiplied by the state's salary and benefit cost per teacher. This cost is then converted into a per pupil amount that is modified by each district's ability to pay. The per pupil amount is then added to the average per pupil cost in that district. The state provides categorical grants for special education provided in jails, regional facilities, homebound services and hospitals. This is done on a cost reimbursement basis to the district.

Conclusions

This report demonstrates that no "ideal" or "model" program exists among the states for special education finance which can be transported to West Virginia. However, it does appear that using the 2 times weight in the West Virginia PSSP is an anomaly when compared to other states. The weight does not recognize the differences in costs for providing special education to students with different disabilities. The formula may encourage districts to classify students as needing special education in order to obtain the additional funding. Small school districts are at risk that a student with a major handicap may create an expense beyond the capacity of the district to pay. Further investigation into a more appropriate approach appears warranted.

Subcommittee A Proposal

During the 2007 Regular Session Subcommittee A of the House Education Committee prepared an extensive revision of the Public School Support Plan (PSSP). While much of that proposal was included in other legislation which did pass (SB603 and SB541) provisions related to special education were deferred for interim study.

The key provision related to special education was a change to a "net enrollment only" staffing formula. Currently Step 1 of the PSSP begins with the number of students enrolled in pre-K-12 on a full-time equivalency (FTE) basis. This is "net enrollment". That figure is weighted by counting the number of students enrolled in special education as three students, and weighting exceptionally gifted students and high-school student in honors or advanced placement programs as two students. The result is "adjusted enrollment".

The number of professional educators (PE) is limited to 53.50 PE per 1,000 students in adjusted enrollment; or 74.20 to 74.40 PE per each 1000 students in net enrollment (depending on student population density); or the actual number of PE employed whichever is less. Each district must maintain at least 50 professional instructional personnel (PI) per 1000 adjusted enrollment or be penalized. Similar but lower allowances are in place for Service Personnel (SP). There is a 20 percent "cap" on the number of students who can be classified to determine adjusted enrollment. Almost all county districts are at or near the cap.

By eliminating adjusted enrollment, the Subcommittee proposal removes the incentive for counties to classify students so as to receive the maximum amount of State aid. As noted in this report the weightings currently used bear no reasonable relationship to the cost of providing special education. Weighting all students the same regardless of their exceptionality provides much more funding than is justified for those with mild disabilities and too little for those with major or extreme exceptionalities.

The Subcommittee's recommendation to move to a net enrollment only approach would deal with the education of special education students through early intervention programs. These programs have had success in cases of students with minor learning disabilities (particularly math and reading). As the State moves toward universal voluntary pre-K these programs can be implemented very early.

Eliminating adjusted enrollment, however, does not solve the problem of students with major, multiple or extreme disabilities. The proposal requires the state superintendent to report on the costs of these programs each year. It also provides for supplemental funding to cover the costs of exceptional children that are beyond the capacity of local districts. Students enrolled in advanced credit or dual credit classes at the high school level will result in an additional half percent (0.5%) of the state average per pupil aid going to the district.

In consideration of the proposal to move to a net enrollment only based PSSP there are issues to be considered.

- How much will the amount of PSSP support be reduced for each county and will some form of a "hold harmless" provision be necessary?
- Will "early intervention" be sufficient to reduce the costs which are now associated with special education or will other measures be necessary?
- How will the success of early intervention be measured and monitored?
- How will special education students who transfer from other states which have not provided early intervention be handled?
- How will the amount to be placed in the supplemental fund for cases beyond the capacity of the districts to cover be determined and distributed?
- Will the proposal pass judicial scrutiny and federal requirements under IDEA and ADA?
- Should at least some of the funds which are included in the formula (due to weighting of special education students), be distributed outside the formula using one of the approaches from another state?
- Should a weighting formula be developed to be part of the process for distribution of special education funding?
- Should there be separate approaches for special education and academic excellence programs?
- What should be done about students whose primary language is not English?

The provision of special education programs which meet federal and state requirements is not a problem easily solved. The proposal from Subcommittee A recognizes the approach in current legislation fails on two counts: recognizing the differences in the costs for different types of disabilities and the need to view programs for academic excellence differently from those for special education. While questions remain, the proposal merits much consideration.

Appendix A

West Virginia Child Count Percentage by Disability															
Second Month 2006-07															
Ages 3-21															
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
	AU	BD	CD	DB	HI	LD	MD	NM	MP	MS	OH	PH	PS	TBI	VI
Barbour	0.64	3.00	18.67	0.00	1.29	45.28	0.43	19.10	0.00	0.00	8.58	0.00	2.15	0.00	0.86
Berkeley	3.01	5.60	25.92	0.00	0.53	40.46	2.52	11.61	0.04	0.79	5.33	0.04	3.64	0.23	0.30
Boone	1.04	7.48	30.26	0.00	0.58	35.10	2.88	9.78	0.00	0.23	9.55	0.23	2.53	0.00	0.35
Braxton	3.27	3.27	27.64	0.00	0.00	25.13	2.01	12.81	0.00	0.25	13.07	0.75	11.56	0.00	0.25
Brooke	0.43	8.63	37.55	0.00	0.00	34.68	2.88	11.08	0.00	1.29	1.15	0.00	2.01	0.14	0.14
Cabell	3.25	2.58	37.01	0.00	0.62	19.79	3.76	17.78	0.15	0.88	8.51	0.52	4.33	0.05	0.77
Calhoun	0.00	0.54	30.27	0.00	0.00	25.41	0.00	20.54	0.00	0.00	9.19	0.00	12.97	0.00	1.08
Clay	1.09	9.24	25.00	0.00	0.00	36.68	0.54	20.38	0.54	0.00	3.53	0.00	2.17	0.27	0.54
Doddridge	0.75	4.49	30.71	0.00	0.75	33.71	1.50	13.86	0.37	0.00	12.36	0.00	0.75	0.37	0.37
Fayette	1.51	1.01	26.08	0.00	1.81	28.70	1.21	17.62	0.20	0.20	12.99	0.00	7.65	0.10	0.91
Gilmer	0.67	0.00	40.67	0.00	0.00	32.00	0.67	21.33	0.00	0.00	4.67	0.00	0.00	0.00	0.00
Grant	1.48	4.68	31.03	0.00	0.25	34.98	1.48	12.32	0.00	1.23	7.39	0.00	4.93	0.00	0.25
Greenbrier	1.31	5.14	27.32	0.00	0.30	32.46	0.30	16.43	0.00	0.30	12.90	0.10	2.62	0.30	0.50
Hampshire	4.56	6.45	19.03	0.00	0.31	34.91	0.00	17.45	0.00	0.00	10.69	0.16	5.66	0.16	0.63
Hancock	1.84	6.99	24.91	0.00	0.25	34.60	4.42	13.25	0.12	1.10	5.28	0.12	6.99	0.00	0.12
Hardy	0.63	6.56	29.06	0.00	0.00	22.50	0.00	25.94	0.00	0.00	6.56	0.00	8.75	0.00	0.00
Harrison	1.39	2.40	28.48	0.00	0.59	27.57	0.59	20.27	0.00	0.16	12.85	0.32	4.85	0.11	0.43
Jackson	1.39	4.88	28.11	0.12	1.39	29.27	3.37	7.55	0.23	0.58	5.81	0.46	16.26	0.23	0.35
Jefferson	2.36	4.80	25.67	0.00	0.31	42.68	1.57	7.64	0.16	0.39	10.24	0.63	2.91	0.24	0.39
Kanawha	1.72	4.03	36.63	0.00	1.52	25.31	1.67	11.05	0.18	0.51	11.79	0.65	3.21	1.38	0.36
Lewis	1.12	2.61	24.21	0.00	0.19	41.71	2.05	18.62	0.00	0.00	3.91	0.19	5.40	0.00	0.00
Lincoln	1.11	1.67	32.68	0.00	1.39	25.87	2.64	15.99	0.14	0.56	13.35	0.28	4.03	0.00	0.28
Logan	1.48	0.49	40.24	0.10	1.18	32.54	1.78	12.13	0.39	0.10	5.62	1.08	2.17	0.10	0.59
Marion	2.35	6.36	34.14	0.00	0.98	24.45	1.74	5.37	0.30	0.30	17.64	0.08	5.15	0.30	0.83
Marshall	1.95	3.29	36.79	0.00	1.03	40.49	1.75	7.30	0.51	0.41	2.16	0.41	3.08	0.41	0.41
Mason	1.09	5.82	19.88	0.00	0.36	30.06	2.79	13.94	0.00	0.00	11.64	0.12	13.94	0.12	0.24
Mercer	1.90	2.04	25.97	0.00	0.49	29.35	3.17	18.93	0.14	0.14	12.67	0.91	3.80	0.07	0.42
Mineral	1.60	2.93	20.48	0.00	0.40	47.61	0.80	11.70	0.27	0.00	8.51	0.13	5.45	0.00	0.13

Second Month 2006-07															
Ages 3-21															
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
	AU	BD	CD	DB	HI	LD	MD	NM	MP	MS	OH	PH	PS	TBI	VI
Mingo	2.02	1.52	44.63	0.00	1.01	24.27	2.78	15.30	0.13	0.00	4.42	0.51	2.40	0.25	0.76
Monongalia	2.59	6.71	16.40	0.00	1.20	38.84	2.52	12.88	0.13	0.93	13.81	0.13	3.39	0.07	0.40
Monroe	1.47	3.83	18.58	0.00	0.59	39.23	2.06	20.94	0.00	0.29	5.01	0.59	5.90	0.29	1.18
Morgan	1.46	3.64	28.40	0.00	0.24	40.53	2.91	7.28	0.49	0.00	8.74	0.73	5.10	0.24	0.24
McDowell	0.28	1.42	12.62	0.00	0.43	42.27	7.23	30.21	0.00	0.00	2.27	0.00	3.26	0.00	0.00
Nicholas	0.79	0.66	14.57	0.00	0.40	58.81	0.53	12.85	0.66	0.40	5.96	0.53	3.31	0.13	0.40
Ohio	1.63	5.86	43.17	0.00	0.65	26.25	2.82	9.87	0.11	0.54	3.90	0.00	4.88	0.22	0.11
Pendleton	0.00	1.69	32.91	0.00	0.00	34.60	2.11	13.50	0.00	0.00	8.44	0.00	6.75	0.00	0.00
Pleasants	2.88	0.36	32.37	0.00	0.00	37.77	0.72	10.07	0.72	0.00	8.63	0.72	5.76	0.00	0.00
Pocahontas	0.43	1.70	27.66	0.00	0.85	27.23	0.00	14.89	0.00	0.00	14.04	0.43	11.49	0.43	0.85
Preston	1.19	3.09	21.62	0.00	0.71	40.26	0.24	24.70	0.00	0.00	3.80	0.00	3.44	0.12	0.83
Putnam	2.22	6.34	22.43	0.00	1.24	27.40	0.78	10.20	0.20	0.72	24.46	1.18	2.09	0.33	0.39
Raleigh	1.22	0.87	32.11	0.00	1.28	26.76	3.37	15.36	0.23	0.64	9.31	1.16	7.04	0.23	0.41
Randolph	1.53	2.50	33.75	0.00	1.53	26.67	2.50	16.67	0.14	0.56	10.83	0.00	3.06	0.00	0.28
Ritchie	0.30	0.30	32.13	0.00	0.00	29.73	1.50	19.22	0.30	0.00	6.61	0.00	9.01	0.90	0.00
Roane	0.78	4.09	37.82	0.00	0.97	27.29	0.19	19.49	0.39	0.19	1.36	0.19	6.63	0.00	0.58
Summers	3.90	0.97	23.05	0.00	2.27	33.12	2.60	22.08	0.00	0.65	6.49	0.32	3.57	0.00	0.97
Taylor	1.02	1.78	28.75	0.00	0.25	43.26	1.02	15.52	1.02	0.25	3.05	0.00	2.54	0.51	1.02
Tucker	1.21	4.24	34.55	0.00	0.61	24.24	0.00	16.36	0.00	0.00	4.24	0.00	13.94	0.61	0.00
Tyler	0.85	6.48	29.58	0.00	0.56	30.70	1.41	15.21	0.28	0.56	10.42	0.00	3.10	0.28	0.56
Upshur	0.68	4.20	29.54	0.00	0.95	37.94	2.98	13.01	0.41	0.14	8.13	0.00	1.63	0.14	0.27
Wayne	1.24	3.31	30.85	0.00	0.55	22.11	1.10	26.24	0.00	0.41	9.92	0.00	3.72	0.14	0.41
Webster	2.17	1.44	20.22	0.00	1.08	41.88	0.00	26.71	0.00	0.00	4.69	0.00	1.44	0.36	0.00
Wetzel	1.57	6.00	35.43	0.00	0.43	33.00	1.57	13.43	0.57	0.14	3.29	0.14	3.29	0.57	0.57
Wirt	0.00	1.44	20.86	0.00	1.44	35.97	2.16	24.46	0.00	0.00	5.04	0.72	7.91	0.00	0.00
Wood	1.78	9.19	37.75	0.00	0.94	14.97	1.19	14.08	0.00	0.54	16.50	0.20	2.37	0.20	0.30
Wyoming	0.12	0.49	27.42	0.00	0.12	29.38	3.30	22.03	0.24	0.61	4.41	0.00	11.26	0.24	0.37

Source: West Virginia Department of Education

Appendix B

KEY TO ABBREVIATIONS

Exceptionalities

AU - Autism
BD - Behavior Disorders
VI - Blind and Partially Sighted
CD - Speech/Language Impairments
DB – Deaf/ Blindness
HI - Deaf and Hard of Hearing
GF - Gifted
EG - Exceptional Gifted
MM - Mildly Mentally Impaired
MD - Moderately Mentally Impaired
MS - Severely Mentally Impaired
MP - Profoundly Mentally Impaired
PH - Orthopedically Impaired
OH - Other Health Impaired
PS - Preschool Special Needs
LD - Specific Learning Disabilities
TB - Traumatic Brain Injuries

Definitions and eligibility criteria for each exceptionality may be found in Policy 2419: *Regulations for the Education of Exceptional Students.*

Appendix C

Federal Spending for Special Education

US	Special Education--Grants to States	10,429,175,421
	Special Education--Preschool Grants	377,588,713
	Grants for Infants and Families	427,469,875
	Subtotal, Special Education	$11,234,234,009
	Number of children served under IDEA	6,720,400
	Per student spending	**$1,672**
WV	Number of children served under IDEA	**49,677**
	3-5 years old	5,833
	6-17 years old	41,429
	18-21 years old	2,415
	Total Spending	$75,630,710
	Per student spending	**$1,522**
OH	Number of children served under IDEA	**266,447**
	3-5 years old	22,702
	6-17 years old	227,590
	18-21 years old	16,155
	Total Spending	$430,757,716
	Per student spending	**$1,617**
KY	Number of children served under IDEA	**108,798**
	3-5 years old	21,317
	6-17 years old	83,927
	18-21 years old	3,554
	Total Spending	$161,114,964
	Per student spending	**$1,481**
VA	Number of children served under IDEA	**174,670**
	3-5 years old	17,480
	6-17 years old	148,647
	18-21 years old	8,513
	Total Spending	$278,894,499
	Per student spending	**$1,597**
PA	Number of children served under IDEA	**288,733**
	3-5 years old	25,964
	6-17 years old	248,075
	18-21 years old	14,694
	Total Spending	$422,337,419
	Per student spending	**$1,463**
MD	Number of children served under IDEA	**110,959**
	3-5 years old	12,148
	6-17 years old	94,443
	18-21 years old	4,368
	Total Spending	$198,879,658
	Per student spending	**$1,792**

2005-2006 School Year Data

Appendix D

Calculation of Additional Expenditures for a Student with a Disability: 1999-2000

Components of total expenditures to educate a student with a disability	
Regular education expenditure	$4,394
Special education expenditure	$8,080
Other special programs	$165
Total	$12,639
Difference between expenditures to educate a regular education student and a student with a disability	
Expenditure to educate a regular education student with no special needs	$6,556
Additional expenditure attributable to other special programs	$165
Additional expenditure attributable to special education	$5,918
Total	$12,639

Sources: SEEP District and School Surveys.

In per pupil terms, the total spending used to educate the average student with a disability is $12,639. This amount includes $8,080 per pupil on special education services, $4,394 per pupil on regular education services, and $165 per pupil on services from other special needs programs (e.g., Title I, English language learners, or gifted and talented education).

The data derived from SEEP indicate that the base expenditure on a regular education student is $6,556 per pupil. Comparing this figure to the average expenditure for a student eligible to receive special education services, the additional expenditure attributable to special education is to $5,918 per pupil.

*26th Annual Report to Congress on the Implementation of the Individuals with Disabilities Education Act. Vol. I.2004
Office of Special Education and Rehabilitative Services
U.S. Department of Education
NOTE: The SEEP data has not been updated and is therefore the same as reported in the 24th and 25th Annual Reports.