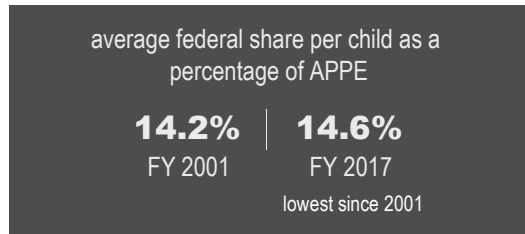


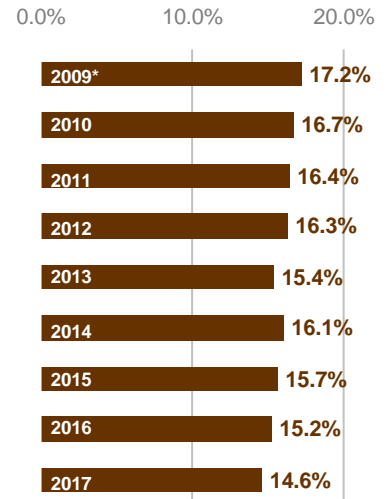
## IDEA Funding Gap

### Current Funding of IDEA

Since 2009, the average federal share per child as a percentage of the national average per pupil expenditure (APPE) has declined in every year but one. For fiscal year 2017 (school year 2017-18), the average federal share per child as a percentage of APPE is the lowest since 2001.



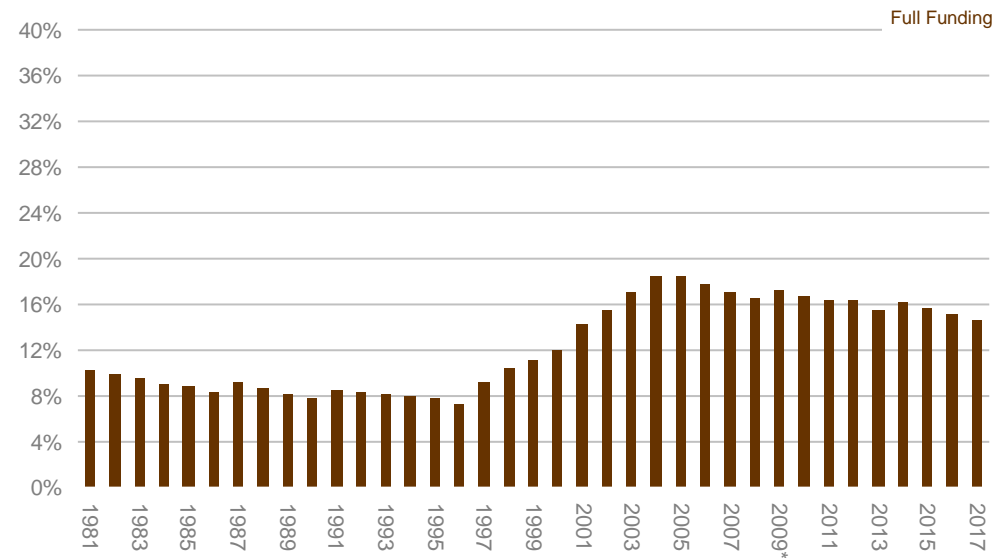
average federal share per child as a % of APPE



### IDEA Full Funding

The assumption underlying the Individuals with Disabilities Education Act (IDEA) and its predecessor legislation is that, on average, the cost of educating children with disabilities is twice the average cost (measured as the national average per pupil expenditure or APPE) of educating other children. Congress determined that the federal government would pay up to 40 percent of this "excess" cost, which is referred to as full funding. Since 1981, the first year for which full funding was 40 percent of APPE, the federal share has remained less than half of the federal commitment based on regular appropriations.

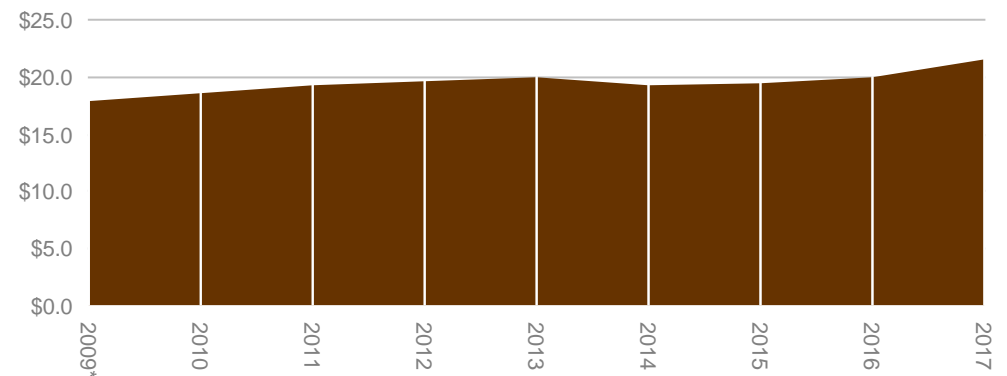
average federal cost share per special needs student



### Federal Cost Shift to States and Districts

Each year the federal government fails to fully fund IDEA, it shifts the costs for educating students with special needs to states and school districts. Since 2009, the annual cost shift has averaged about \$19.5 billion.

in billions annual costs absorbed by states and districts from federal underfunding of IDEA



\* Excludes one-time funds provided under the American Recovery & Reinvestment Act (ARRA). Source: NEA calculations based on data from the U.S. Department of Education Budget Service and the Congressional Research Service. For more information, contact Tom Zembar at 202.822.7109 or TZembar@nea.org. | April 4, 2018

Special Education Grants to States  
(IDEA Part B-611)

## IDEA Funding Gap

The assumption underlying the Individuals with Disabilities Education Act (IDEA) and its predecessor legislation is that, on average, the cost of educating children with disabilities is twice the average cost (measured as the national average per pupil expenditure or APPE) of educating other children. Congress determined that the federal government would pay up to 40 percent of this "excess" cost, which is referred to as full funding. Since 1981, the first year for which full funding was 40 percent of APPE, the federal share has remained less than half of the federal commitment based on regular appropriations. Each year the federal government fails to fully fund IDEA, it shifts the costs for educating students with special needs to states and school districts. In fiscal year 2017 (school year 2017-18), the federal appropriation was \$21.5 billion less than full funding, which states and districts had to cover.

Source: the FY 2017 appropriation amounts by state are from the U.S. Department of Education Budget Service. For the full funding estimates by state, NEA calculated each state's maximum grant based on 40 percent of the national APPE multiplied by the number of children with disabilities served and adjusted for each state's annual changes in child population and poverty rate. To adjust each state's annual changes in child population and poverty rate, NEA used data by state from the U.S. Census Bureau, Current Population Survey, Annual Social and Economic Supplement. The national APPE is from the Department's Budget Service. For more information, contact Tom Zemar at 202.822.7109 or TZemar@nea.org. | April 4, 2018

**Education Policy & Practice Department**  
CENTER FOR GREAT PUBLIC SCHOOLS



Great Public Schools for Every Student

in millions

FY 2017 (School Year 2017-18)

State	Appropriation	Full Funding	Funding Gap and Cost Shift
Alabama	\$186.7	\$440.8	-\$254.1
Alaska	37.9	100.8	-62.9
Arizona	203.7	616.2	-412.5
Arkansas	115.0	340.3	-225.3
California	1,256.2	3,043.8	-1,787.6
Colorado	163.7	418.4	-254.7
Connecticut	136.8	325.6	-188.9
Delaware	36.9	102.2	-65.3
District of Columbia	19.0	70.6	-51.7
Florida	661.1	2,151.9	-1,490.8
Georgia	348.3	1,046.2	-697.9
Hawaii	40.9	125.2	-84.3
Idaho	57.7	166.9	-109.1
Illinois	517.9	1,398.2	-880.3
Indiana	265.9	806.4	-540.4
Iowa	125.6	382.2	-256.5
Kansas	109.7	331.5	-221.8
Kentucky	162.4	556.9	-394.5
Louisiana	193.8	491.8	-298.0
Maine	56.3	174.4	-118.1
Maryland	205.7	522.0	-316.3
Massachusetts	292.0	756.2	-464.1
Michigan	410.5	960.7	-550.2
Minnesota	195.0	621.7	-426.7
Mississippi	123.1	322.5	-199.4
Missouri	233.7	688.2	-454.5
Montana	38.6	102.2	-63.6
Nebraska	76.8	264.6	-187.8
Nevada	77.4	251.3	-173.9
New Hampshire	48.8	134.0	-85.2
New Jersey	371.9	1,143.6	-771.7
New Mexico	93.7	240.6	-146.9
New York	780.4	1,900.0	-1,119.6
North Carolina	346.3	1,020.2	-673.9
North Dakota	30.6	97.1	-66.4
Ohio	448.7	1,231.7	-783.0
Oklahoma	152.6	581.1	-428.6
Oregon	132.3	401.8	-269.5
Pennsylvania	438.0	1,313.1	-875.1
Rhode Island	45.0	119.6	-74.6
South Carolina	181.9	603.5	-421.6
South Dakota	36.5	103.3	-66.8
Tennessee	243.9	634.8	-390.9
Texas	1,036.5	2,855.0	-1,818.6
Utah	116.4	333.2	-216.8
Vermont	29.5	63.1	-33.6
Virginia	292.2	897.4	-605.2
Washington	226.8	652.2	-425.4
West Virginia	77.4	249.9	-172.5
Wisconsin	213.9	611.5	-397.6
Wyoming	31.0	87.8	-56.9
Puerto Rico	123.2	281.2	-158.0
Outlying Areas	40.8	114.2	-73.3
Bureau of Indian Education	94.9	265.2	-170.3
Technical Assistance	21.4	31.7	-10.3
Other	0.0	0.0	0.0
<b>National</b>	<b>\$12,002.8</b>	<b>\$33,546.5</b>	<b>-\$21,543.6</b>