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CATEGORIES AND TIERS OF SPECIAL EDUCATION FUNDING

This memorandum provides information about the various categories and tiers other states use to determine special education funding. Other states generally use tiers and categories based on grade level, staff-to-student ratios, types of disabilities, or the nature or intensity of the services provided.

Grade Levels

Alabama, Arizona, and Idaho calculate special education funding using a different weight for each grade level.

Alabama

Alabama's school finance formula uses a resource allocation funding mechanism called the Foundation Program. The Foundation Program is computed in five categories:

- Salaries for Foundation Program units;
- Fringe benefits for Foundation Program salaries;
- Classroom instructional support for Foundation Program;
- Other current expense; and
- Student growth.

When calculating the salaries for Foundation Program units for FY 2025, the following weighted grade divisors are used:

- 14.25 in kindergarten through grade 3;
- 20.03 in grades 4 through 6;
- 19.70 in grades 7 and 8; and
- 17.95 in grades 9 through 12.

For special education, there is an additional weight of 2.5 to reflect increased program costs. [*Note:* The additional weight reflects 5.0 percent average daily membership.][1]

1 Ala. Admin. Code 290-2-1-.01

Arizona

In Arizona, all students receive a weight for special education support plus the base support level. The special education weights are as follows:

- 0.450 for preschool;
- 0.158 for kindergarten through grade 8; and
- 0.105 for grades 9 through 12.[2]

[*Note:* These are referred to as "Group A weights."]

Idaho

Idaho provides combined funding for students with disabilities and gifted and talented students. School districts receive additional resource-based allocations based on a certain percent of enrollment depending on grade level. For kindergarten through grade 6, the funding rate for the additional allocation is 6.0 percent. For grades 7 through 12, the funding rate for the additional allocation is 5.5 percent.[3]

Staff-to-student Ratios

Illinois uses staff-to-student ratios to determine additional special education funding.

Illinois

In Illinois, school districts receive additional funding for special education based on the average teacher salary, staff-to-student ratios, and average daily membership. The ratios for different types of staff include:

- Ratio of 141-to-1 for special education teachers;
- Ratio of 141-to-1 for instructional assistants; and
- Ratio of 1000-to-1 for psychologists.[4]

Type of Disability

Eight states organize weights and special education funding into different categories or tiers based on the types of disabilities: Arizona, Georgia, Indiana, Kentucky, Mississippi, Ohio, Oklahoma, and South Dakota.

2 Ariz. Rev. Stat. Ann. § 15-943

3 Idaho Admin. Code r. 08.02.01.400

4 105 Ill. Comp. Stat. Ann. 5/18-8.15

Arizona

In addition to the grade weights described above (Grade A weights), additional weights, referred to as "Grade B weights," are applied based on student disability characteristics. The Group B weights are as follows:

- 4.771 for students with hearing impairment (HI);
- 6.024 for students with multiple disabilities, autism, and severe intellectual disability in a resource program (MD-R, A-R, and SID-R);
- 5.988 for students with multiple disabilities, autism, and sever intellectual disability in a self-contained program (MD-SC, A-SC, and SID-SC);
- 7.947 for students with multiple disabilities with severe sensory impairment (MD-SSI);
- 3.158 for pupils with orthopedic impairments in a resource program (OI-R);
- 6.73 for pupils with orthopedic impairments in a self-contained program (OI-SC);
- 3.595 for students who meet the definition of preschool severe delay as provided in state law (P-SD);
- 0.292 for students with developmental delays who are at least 3 years of age but under 10 years of age (DD) and students with emotional disabilities, mild intellectual disabilities, a specific learning disability, a speech/language impairment, and other health impairments (ED, MIID, SLD, SLI, and OHI) [*Note:* a preschool child who is categorized as DD or SLI is not eligible to receive Group B funding.];
- 4.822 for students with emotional disabilities who are enrolled in private special education programs as prescribed in state law (ED-P);
- 4.421 for students with moderate intellectual disability (MOID); and
- 4.806 for students with disabilities (VI).[5]

Georgia

The following categories of disabilities are used in Georgia to determine special education funding:

- Category I: Self-contained specific learning disabled and self-contained speech-language disordered;

5 Ariz. Rev. Stat. Ann. § 15-901; Ariz. Rev. Stat. Ann. § 15-943

- Category II: Mildly mentally disabled;

- Category III: Behavior disordered, moderately mentally disabled, severely mentally disabled, resource-specific learning disabled, resourced speech-language disordered, self-contained hearing impaired and deaf, self-contained orthopedically disabled, and self-contained other health impaired;

- Category IV: Deaf-blind, profoundly mentally disabled, visually impaired and blind, resourced hearing impaired and deaf, resourced orthopedically disabled, and resourced other health impaired;

- Category V: Those special education students classified as being in Categories I through IV whose individualized educational programs (IEPs) specify specifically designed instruction or supplementary aids or services in alternative placements, in the least-restrictive environment, including the regular classroom, and who receive such services from personnel, such as paraprofessionals, interpreters, job coaches, and other assistive personnel; and

- Category VI: Intellectually gifted.[6]

Weights and ratios associated with each category are listed in statute accordingly:

- Category I: 2.4736 weight and 1-to-8 ratio;
- Category II: 2.9213 weight and 1-to-6.5 ratio;
- Category III: 3.7151 weight and 1-to-5 ratio;
- Category IV: 6.0106 weight and 1-to-3 ratio;
- Category V: 2.5307 weight and 1-to-8 ratio; and
- Category VI: 1.7340 weight and 1-to-12 ratio.[7]

Indiana

Special education grants in Indiana are calculated based on the following disability levels:

- Severe Disabilities Level 1: Multiple disabilities, orthopedic impairment, emotional disability/full-time placement, severe intellectual disability, autism spectrum disorder, traumatic brain injury;

- Severe Disabilities Level 2: Blind or low vision, deaf or hard of hearing, and deaf and blind;

- Mild and Moderate Disabilities Level 1: Specific learning disability, developmental delay, and other health impairment;

6 Ga. Code Ann. § 20-2-152

7 Ga. Code Ann. § 20-2-161

- Mild and Moderate Disabilities Level 2: Emotional disability not requiring full-time placement, mild intellectual disability, and moderate intellectual disability;

- Communication Disorders;

- Homebound Programs; and

- Special Preschool Education Programs.

Rather than attach a weight to each level, Indiana specifies a dollar amount per pupil in statute. The amounts per pupil for FY 2025-2026 are as follows:

- Severe Disabilities Level 1: $11,592 per pupil (non-duplicated count);
- Severe Disabilities Level 2: $11,592 per pupil (non-duplicated count);
- Mild and Moderate Disabilities Level 1: $2,913 per pupil (non-duplicated count);
- Mild and Moderate Disabilities Level 2: $2,913 per pupil (non-duplicated count);
- Communication Disorders: $548 per pupil (duplicated count);
- Homebound Programs: $548 per pupil (cumulative count); and
- Special Preschool Education Programs: $3,798 per pupil (non-duplicated count).[8]

Kentucky

Kentucky provides Exceptional Child Funding to school districts based on the number and types of exceptional children. The exceptionalities are organized into three categories: low incidence disabilities (severe), moderate incidence disabilities, and high incidence disabilities (speech).

The weightings associated with each category are:

- 2.35 for low incidence disabilities;
- 1.17 for moderate incidence disabilities; and
- 0.24 for high incidence disabilities.[9]

Mississippi

Under Mississippi's new school finance system, the Mississippi Student Funding Formula, weights are applied to students identified as entitled to and receiving special education services. There are three tiers of students with disabilities:

- Tier I: Students diagnosed with a specific learning disability, speech and language impairment, or developmental delay;

8 Ind. Code Ann. § 20-43-7-6

9 Ky. Rev. Stat. Ann. § 157.200; https://www.education.ky.gov/_layouts/download.aspx?SourceUrl=https://www.education.ky.gov/districts/SEEK/Documents/SEEK%20Executive%20Summary%206.24.2024.docx

- Tier II: Students diagnosed with autism, hearing impairment, emotional disability, orthopedic impairment, intellectual disability, or other health impairment; and

- Tier III: Students diagnosed with visual impairment, deaf-blindness, multiple disabilities, or traumatic brain injury.

The weights for each tier are:

- 0.6 for Tier I;
- 1.1 for Tier II; and
- 1.3 for Tier III.[10]

[*Note:* Mississippi provides additional funding for gifted students by applying a weight of 5.0 percent to 5.0 percent of a school district's net enrollment.]

Ohio

Ohio provides additional special education funding using the following categories and weights:

- 0.2435 for students whose primary or only identified disability is a speech and language disability (Category One Special Education);

- 0.6179 for students identified as specific learning disabled, developmentally disabled, or developmentally delayed, identified as having an other health impairment-minor, or identified as a preschool child who is developmentally delayed (Category Two Special Education);

- 1.4845 for students identified as hearing disabled or severe behavior disabled (Category Three Special Education);

- 1.9812 for students identified as vision impaired or as having an other health impairment-major (Category Four Special Education);

- 2.6830 for students identified as orthopedically disabled or as having multiple disabilities (Category Five Special Education); and

- 3.9554 for students identified as autistic, having traumatic brain injuries, or as both visually and hearing impaired (Category Six Special Education).[11]

Oklahoma

As part of the calculation to determine the weighted membership of a school district for Foundation Aid purposes, Oklahoma uses the following weights based on specific disabilities:

10 Miss. Code Ann. § 37-151-205

11 Ohio Rev. Code Ann. § 3317.013; Ohio Rev. Code Ann. § 3317.02

- Visual impairment: 3.8;
- Specific learning disability: 0.4;
- Deafness or hearing impairment: 2.9;
- Deaf-blindness: 3.8;
- Intellectual disability: 1.3;
- Emotional disturbance: 2.5;
- Multiple disabilities: 2.4;
- Orthopedic impairment: 1.2;
- Speech or language impairment: 0.05;
- Autism: 2.4;
- Traumatic brain injury: 2.4;
- Other health impairment: 1.2; and
- Special education summer program: 1.20.[12]

South Dakota

South Dakota provides special education funding using six levels of disabilities. Each student within these levels is allocated a certain dollar amount set in statute. The levels and dollar amounts specified for FY 2025-2026 are listed below:

- $7,650.45 for a student with a mild disability (Level One);

- $16,759.91 for a student with a cognitive disability or emotional disorder (Level Two);

- $23,139.68 for a student with a hearing impairment, deafness, visual impairment, deaf-blindness, orthopedic impairment, or traumatic brain injury (Level Three);

- $18,053.89 for a student with autism (Level Four);

- $37,039.28 for a student with multiple disabilities (Level Five); and

- $11,838.15 for a student with prolonged assistance (Level Six).[13]

Nature and Intensity Services

Eight states — Alaska, Delaware, Florida, Iowa, New Mexico, New York, Pennsylvania, and Tennessee — and the District of Columbia provide additional weights for special education based on the nature or intensity of special education services provided.

12 Okla. Stat. Ann. tit. 70, §18-201.1

13 S.D. Codified Laws § 13-37-35.1

Alaska

In Alaska, block funding is available to each school school district to provide special education, gifted and talented, and bilingual/bicultural education services. However, school districts also file a plan with the Alaska Department of Education and Early Development indicating the special needs services that such school district will be providing to qualify for additional special needs funding with a weight of 1.20.

For students in Alaska who are eligible for intensive special education services, a second weight of 13.0 is applied.[14] The Alaska Department of Education and Early Development defines "intensive services" in rules and regulations as services that are significantly more complex and frequent and require significantly more resources than the services received by other special education students. Intensive services include services to meet a critical medical need; services to provide for the student's health, safety, and educational needs; and special education and related services provided by qualified staff for the entire school day, both in and out of the classroom setting. A list of criteria is also included in the rules and regulations.[15]

Delaware

Delaware provides special education funding through the following units of pupils:

- 8.4 for basic K-12 special education (Basic);
- 6.0 for intensive pre-K through grade 12 special education (Intensive); and
- 2.6 for complex pre-K through grade 12 special education (Complex).

Basic special education includes students who are eligible to receive special education and related services but do not qualify for Intensive or Complex special education. Intensive special education includes students who are eligible for special education and in need of a moderate level of instructional, behavioral, personal support, or health support characterized by a need for a staff-to-student ratio between 1 to 3 and 1 to 8, staff support for mid-range or moderate-use assistive technology, some extended school year or frequent but intermittent out-of-school services, moderate level of related services, non-routine or frequent accommodations or adaptions to curriculum or education environment, and any additional criteria adopted by the Department of Education and State Board of Education. Complex special education includes students who are eligible for special education and who are in need of a high level of instructional, behavioral, personal, or health support characterized by a need of a staff-to-student ratio between 1 to 1 and 1 to 2, staff support for high-tech or extensive-use assistive technology, extensive extended school year or frequent but intermittent out-of-school services, extensive level of related services, extraordinary or extensive accommodations or adaptions to curriculum or educational environment, and any additional criteria adopted by the Department of Education and State Board of Education.

For funding purposes, the Basic unit for K-12 is 1 unit for 8.4 students, the intensive unit for pre-K through grade 12 is 1 unit for 6 students, and the complex unit for pre-K through grade 12 is 1 unit for 2.6 students. Partial funding is available when the number is between 1 and the prescribed units.[16]

14 Alaska Stat. Ann. § 14.17.420

15 Alaska Admin. Code tit. 4, § 52.700

16 Del. Code Ann. tit. 14, § 1703

District of Columbia

In the District of Columbia, special education weightings are based on hours of specialized services provided to each student per week. There are four levels of special education:

- Level 1: 8 hours or less per school week of specialized services;
- Level 2: More than 8 hours and less than or equal to 16 hours per school week of specialized services;
- Level 3: More than 16 hours and less than or equal to 24 hours per school week of specialized services; and
- Level 4: More than 24 hours per school week of specialized services, which may include instruction in a self-contained or dedicated special education school other than residential placement.

The weightings associated with each level are as follows:

- 0.97 for Level 1;
- 1.20 for Level 2;
- 1.97 for Level 3; and
- 3.49 for Level 4.[17]

Florida

Florida provides additional funds for special education based on the following support levels:

- Support Level 1: The student requires no services or assistance beyond those that are typically available to all students;
- Support Level 2: The student is receiving assistance on a periodic basis or receives minor supports, assistance, or services;
- Support Level 3: The student is receiving accommodations to the learning environment that are more complex or is receiving services on a more frequent schedule;
- Support Level 4: For a majority of learning activities, the student is receiving specialized approaches, assistance, or equipment, or is receiving more extensive modifications to the learning environment; and

17 D.C. Code Ann. § 38-2905

- Support Level 5: The student is receiving continuous and intense (one-on-one or very small group) assistance, multiple services, or substantial modifications for the majority of learning activities.[18]

For FY 2024-2025, the weightings associated with these support levels were as follows:

- 1.118 for students kindergarten through grade 3 and in Support Levels 1, 2, and 3;
- 1.000 for students in grades 4 through 8 and in Support Levels 1, 2, and 3;
- 0.978 for students in grades 9 through 12 and in Support Levels 1, 2, and 3;
- 3.697 for students in kindergarten through grade 12 in Support Level 4; and
- 5.992 for students in kindergarten through grade 12 in Support Level 5.[19]

Iowa

Iowa provides an additional weight for special education based on student placement and type of special education services provided. The three levels used in Iowa are as follows:

- Level 1: Students requiring special education who require special adaptions while assigned to a regular classroom for basic instructional purposes, and students with disabilities placed in a special education class who receive part of their instruction in regular classrooms;

- Level 2: Students requiring special education who require full-time, self-contained special education placement with little integration into a regular classroom; and

- Level 3: Students requiring special education who have severe disabilities or who have multiple disabilities.

The weightings associated with each level are:

- 0.72 for Level 1;
- 1.21 for Level 2; and
- 2.74 for Level 3.

The weightings are required to be reviewed biennially in the odd year by the School Budget Review Committee (SBRC), and the SBRC can adjust each weighting by up to 0.2. The weightings have not been adjusted by the SBRC since FY 2003.[20]

18 Fla. Stat. Ann. §1011.62; https://www.fldoe.org/core/fileparse.php/7567/urlt/2017-Matrix-of-Services.pdf

19 https://www.fldoe.org/file/7507/Fefpdist.pdf

20 Iowa Code Ann. § 256B.9; https://www.legis.iowa.gov/docs/publications/K12OI/1444410.pdf

Pennsylvania

Pennsylvania calculates special education funding using multiple weights associated with three different student cost categories:

- Category 1: Expenditures for students with disabilities under $25,000;
- Category 2: Expenditures for students with disabilities between $25,000 and $50,000; and
- Category 3: Expenditures for students with disabilities between $50,000 and $75,000.[21]

The most recent three-year average of the number of special education students is multiplied by the following weights:

- 1.64 for Category 1;
- 3.08 for Category 2; and
- 6.34 for Category 3.[22]

New Mexico

New Mexico provides additional weights for special education depending on the type of special education services provided. These services are grouped into four classes:

- Class A: Services provided to students whose IEPs require a minimal amount of special education and in which the ratio of students to professionals is regulated by the State Board of Education;

- Class B: Services provided to students whose IEPs require a moderate amount of special education and in which the ratio of students to professionals is regulated by the State Board of Education;

- Class C: Services provided to students whose IEPs require an extensive amount of special education and in which the ratio of students to professionals is regulated by the State Board of Education; and

- Class D: Services provided to students whose IEPs require a maximum amount of special education and in which the ratio of students to professionals is regulated by the State Board of Education.

The weights for each of these classes are:

- 0.7 for Class A and Class B;
- 1.0 for Class C; and
- 2.0 for Class D.

21 24 Pa. Stat. Ann. § 13-1372

22 24 Pa. Stat. Ann. § 25-2509.5

New Mexico also offers an additional weighting of 2.0 for services provided for developmentally disabled 3- and 4-year old children.[23]

New York

New York has a special services weighting of 1.41 for students who meet one of the following criteria based on where special education services were provided and the amount of time special education services were provided in the prior school year:

- Placement for 60.0 percent or more of the school day in a special class;
- Home or hospital instruction for a period of more than 60 days;
- Special services or programs for more than 60.0 percent of the school day;
- Placement for 20.0 percent or more of the school week in a resource room, requiring special services or programs including related services for 20.0 percent or more of the school week, or, in the case of students in grades 7 through 12, a multi-level middle school program, or students in grades 4 through 6 in an elementary school operating on a period basis, the equivalent of 5 periods per week, but not less than the equivalent of 180 minutes in a resource room or in other special services or programs including related services; or
- At least two hours per week of direct or indirect consultant teacher services.

[*Note:* After determining the number of students who will receive the additional special services weighting and multiplying the number of students by the weighting of 1.41, New York also adds the number of declassified pupils multiplied by a weighting of 0.5 to determine the overall Weighted Foundation Pupils with Disabilities. Declassified pupils are pupils in their first year in a full-time regular education program after being in a special education program.]

Tennessee

In Tennessee, additional funding for special education is provided to school districts depending on the student's unique learning needs (ULN). There are 10 levels of ULN weighted allocations, which are based on the additional resources necessary to manage each ULN.

- ULN 1 is weighed at 15.0 percent for a student with special education consultation services;
- ULN 2 is weighted at 20.0 percent for a student with:
  - Minimal special education direct services;
  - Characteristics of dyslexia; and/or
  - English Learner Tier I.

23 N.M. Stat. Ann. § 22-8-21

- ULN 3 is weighted at 40.0 percent for a student with limited special education direct services;

- ULN 4 is weighted at 60.0 percent for a student with English Learner Tier II;

- ULN 5 is weighted at 70.0 percent for a student with English Learner Tier III;

- ULN 6 is weighed at 75.0 percent for a student with moderate special education support direct services;

- ULN 7 is weighted at 80.0 percent for a student with high-support special education direct services;

- ULN 8 is weighted at 100.0 percent for a student with ancillary special education direct services;

- ULN 9 is weighted at 125.0 percent for a student with most intensive special education support direct services; and

- ULN 10 is weighted at 150.0 percent for a student with special education residential, homebound, or hospital services.[24]

24 Tenn. Comp. R. & Regs. 0520-12-.04; https://www.tn.gov/content/dam/tn/education/tisa-resources/2025-26_TISA_Guide.pdf