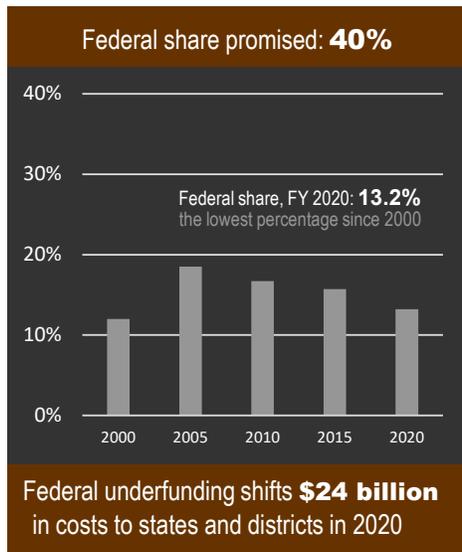


IDEA Funding Gap

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.



Source: actual appropriations by state are from the U.S. Department of Education Budget Service. 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 change in child population and poverty rate. To adjust each state's annual change 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 Zembrar at 202.822.7109 or TZembrar@nea.org. | January 26, 2021

in millions

FY 2020 (School Year 2020-21)

State	Actual Appropriation	Full Funding Estimate	Funding Gap and Cost Shift
Alabama	\$197.3	\$489.5	\$292.2
Alaska	40.4	103.9	63.5
Arizona	226.0	675.5	449.5
Arkansas	121.5	373.4	251.8
California	1,327.8	3,301.1	1,973.3
Colorado	176.6	493.6	317.0
Connecticut	144.5	339.3	194.8
Delaware	39.4	99.0	59.6
District of Columbia	21.1	82.3	61.2
Florida	702.3	2,453.6	1,751.4
Georgia	381.0	1,139.5	758.4
Hawaii	43.2	138.3	95.1
Idaho	62.5	183.8	121.4
Illinois	549.8	1,495.5	945.8
Indiana	281.1	901.1	620.0
Iowa	132.8	419.6	286.8
Kansas	115.9	338.9	223.0
Kentucky	171.7	593.4	421.8
Louisiana	204.8	559.4	354.6
Maine	59.5	186.2	126.7
Maryland	217.4	568.1	350.7
Massachusetts	308.7	815.4	506.7
Michigan	433.8	1,065.0	631.1
Minnesota	206.1	667.0	460.8
Mississippi	130.1	347.6	217.5
Missouri	247.0	743.6	496.6
Montana	41.2	108.9	67.7
Nebraska	81.2	297.5	216.3
Nevada	86.0	300.9	215.0
New Hampshire	51.6	143.8	92.2
New Jersey	393.1	1,214.9	821.8
New Mexico	99.0	257.4	158.4
New York	824.9	2,033.0	1,208.2
North Carolina	372.5	1,114.0	741.5
North Dakota	34.0	99.2	65.2
Ohio	474.3	1,270.8	796.5
Oklahoma	161.9	586.4	424.5
Oregon	136.5	413.2	276.7
Pennsylvania	462.9	1,440.2	977.2
Rhode Island	47.6	129.9	82.4
South Carolina	192.3	609.0	416.7
South Dakota	39.0	112.9	73.9
Tennessee	258.3	687.5	429.2
Texas	1,126.4	3,136.8	2,010.5
Utah	127.3	365.2	237.9
Vermont	32.8	67.6	34.8
Virginia	308.8	953.7	644.9
Washington	241.3	728.3	487.0
West Virginia	82.6	261.7	179.1
Wisconsin	226.1	636.7	410.6
Wyoming	34.4	83.5	49.1
Puerto Rico	132.4	275.4	143.0
Outlying Areas	44.6	127.0	82.4
Bureau of Indian Education	99.0	282.0	182.9
Technical Assistance	10.0	33.7	23.7
Other	0.0	0.0	0.0
National	\$12,764.4	\$36,345.0	\$23,580.6