

Funding All Learners: **Reforming Tennessee's School** **Funding Formula to Better Serve** **Students with Disabilities**



Introduction

Tennessee Schools are currently funded through the Basic Education Program (BEP) -- a formula that calculates a total amount of dollars needed per school system and identifies how much of the funding is the responsibility of the state versus local funding bodies. Using the BEP's complex 46 component rubric, the state then determines how much money schools get to support various budgeting items, such as textbooks, teacher salaries, and transportation. The state does not distribute funding to school districts per pupil or in accordance with student-based factors, unlike most other states. According to the [Education Law Center](#), when adjusted per pupil, Tennessee spends about \$11,139 per student each year, far below the national average of \$15,114. Without proper funding, Tennessee students, families, and teachers are faced with the burden of this inequity.

Outdated public school funding affects all Tennessee students and especially students receiving special education services. With the right support, students with disabilities (SWDs) can perform at [high levels](#). SWDs should have access to all educational resources available to their peers, in addition to the specialized support they need to meet the state's high academic expectations. However, these supports can be extensive and expensive. While a small fraction of the BEP covers the provision of some special education teachers and assistants, the full amount required to provide the necessary IEP services for SWDs significantly exceeds current state calculations.

In addition to state funding, schools also access federal funding through the Individuals with Disabilities Education Act (IDEA). According to the recent [Funding For Learning: An Analysis Of K-12 Education Finance In Tennessee](#) report from the Tennessee State Collaborative on Reforming Education (SCORE), "... Congress promised to cover 40

percent of the costs to educate students with disabilities [through IDEA]. As of 2017, federal funds only supplemented 14 percent of special education costs, putting more financial pressure on states and school districts to make up the shortfall." According to the [National Education Association](#), Tennessee was granted \$258.3 million dollars in the 2020-2021 school year. When divided amongst Tennessee's approximate [130,000 students with disabilities](#), this results in approximately \$1,986 additional funds per student. Even with the addition of federal IDEA funds, schools continue to face a gap in funds necessary to provide students with disabilities high quality education.

Without sufficient funding to provide necessary IEP services, schools are presented with two challenges:

1. Where do we find the additional funds needed to provide services and supports legally required by a student's IEP?
2. How do we make up for the gap between expected funding and realities of dollars received?

All Tennessee students deserve an equitable opportunity for success, including those with disabilities. Reforming the state funding formula will drive better outcomes for all learners now and in the future.

The following key ideas capture the unique challenges inherent in properly funding students with disabilities, and provide a solution for a path moving forward:

1. Students with disabilities **need more** funding than is currently allocated to properly access their school experience.
2. No two students with disabilities are the same, requiring a funding structure that is inclusive of a **range of differences**.
3. A **weighted-student formula** would include a set of tiered weights for students with disabilities, leading to more **equitable resources** for students requiring specialized services.

HOW TO USE THIS RESOURCE

The following resource presents **three student profiles** highlighting the financial challenges schools face when supporting the unique needs of students in special education. While the students and schools are fictional, these **profiles are based on real-life experiences** of Tennessee students with disabilities. The numbers presented **represent estimated costs of serving these hypothetical students** in order to provide a greater understanding of the true cost of special education.

NOTE: In practice, schools leverage a combination of state, federal, and local funding to serve students with disabilities. The special education costs in each profile reflect costs that are in addition to the average estimated per pupil funding provided by the state (\$11,139).

The Time Is Now

There is great urgency in appropriately funding special education in Tennessee. Despite great efforts across the state to implement support for students in special education, outcomes for students with disabilities remain behind those of their nondisabled peers. [Data from 2019](#) academic achievement tests for grades 3–8 indicate that:

- 11.6% of SWDs scored on-track or mastered in math vs. 40.8% of all students.
- 7.4% of SWDs scored on-track or mastered in English language arts vs. 33.7% of all students

Further, while the goal of special education programs is to help students be ready for life after high school, including college and career, only [73.1% of SWDs are graduating high school](#) compared to 89.3% of their peers.

Glossary

LEGAL CONCEPTS

IDEA

The Individuals with Disabilities Education Act (IDEA) is the federal law that gives children with disabilities the right to a free appropriate public education (FAPE) as well as special education and related services.

IEP

The Individualized Education Program (IEP) is a legally binding document that details educational goals, present levels of performance, challenges and strengths, and how special education, related services, accommodations, and/or modifications will be provided.

LRE

LRE, part of the Individuals with Disabilities Education Act (IDEA), says that children who receive should learn in their “least restrictive environment.” This means they should spend as much time as possible with peers who do not receive special education.

DISABILITY CATEGORIES

To qualify for special education services, a student must demonstrate an adverse educational impact in one of [13 disability](#) categories defined through IDEA. Not all students who struggle in school will necessarily qualify for special education services. They must meet the criterion described in one or more of these categories to receive additional services.

SETTING OPTIONS

General Education

Special education services can be provided in the general education setting to allow the student to receive support alongside their peers. Specialized services provided in this setting may include inclusion support, co-taught classes, or access to a paraprofessional.

Special Education

Services provided in the special education setting are most often facilitated by a special education teacher alongside a small group of students with disabilities. Services in this setting may include explicit instruction or additional support related to academic, behavior, executive functioning, or social-emotional goals. Students may also receive core content related to a modified curriculum in a special education setting.

Consultation

Consultation is an indirect service in which a general education teacher consults with a special education teacher or related service provider. The focus of this collaboration is to adjust the learning environment or adapt instructional techniques and methods to meet the individual needs of the students in the general education classroom. Agreed upon strategies may be delivered by the team and revisited in future consultations.

Related Service

Related services are developmental, corrective, and other support services required to assist a student with a disability to benefit from special education, including speech–language pathology and audiology, interpreting, social work, physical and occupational therapy, counseling, orientation and mobility services, and medical services. These services can be provided in the general education setting, special education setting, or through consultation. Transportation can also be considered a related service if a student requires specialized support to get safely to and from school (e.g., a student may require the assistance of an aide to get on and off the bus).

SETTING KEY:

General Education

Special Education

Consultation (Adult-to-Adult)

Related Services

* [Salary information](#) generated from base salaries. Additional resource costs are based on market research and interviews with TN school leaders.

Jacklyn

Disability Category:

Emotional Disturbance

Grade Level:

4th grade

Jacklyn is a 4th grade student in a rural eastern Tennessee district. She loves art class and enjoys pencil sketching and comic strip illustrations. Jacklyn has won the school talent show two years in a row for her famous 3D art exhibits! She has been diagnosed with oppositional defiant disorder (ODD), and drawing often helps her relax when she is feeling dysregulated. At times, she struggles with peer relationships, especially in unstructured school environments like at recess or in the lunchroom. Jacklyn has the support of a behavior intervention plan and a one-to-one paraprofessional to address challenging behaviors, such as physical aggression towards others. Jacklyn has made tremendous progress in the last year thanks to the support of her paraprofessional and meaningful interventions. She has made new friends, and they are encouraging her to try out for the school's soccer team. Her IEP team wants to continue implementing these successful supports and interventions, but funding them can be challenging.

SCHOOL CONTEXT:

- Public elementary school in a rural district in east TN
- Serves students K - 4th grade
- 400 total students, 50 students with IEPs
- 3 special education teachers, 1 paraprofessional



IEP Services

1:1 Paraprofessional

90 minutes, 5x per week

For all unstructured activities

Social Skills Intervention

30 minutes, 1x per day

Provided by special education teacher

Behavior Consultation

15 minutes, 2x per month

Special education teacher meets with general education teachers

1:1 Counseling

30 minutes, 1x per week

Provided by school counselor

ABOUT HOW MUCH DOES IT COST TO EQUITABLY EDUCATE JACKLYN?

The school uses their BEP allocation (~\$11,139) to provide Jacklyn learning services similar to her peers, such as a general education teacher, transportation, textbooks and materials, etc. In addition, the school will provide the following services per Jacklyn's IEP. The team will need to access funds beyond state and federal allocations to serve Jacklyn according to her unique needs.



1 Paraprofessional

\$23,500 base salary, does not include benefits

Serves 2 students, or about **\$11,750** per student



1 Special Educator

\$47,150 base salary, does not include benefits

Serves 16 students, or about **\$2,947** per student



1 Counselor

\$47,150 base salary, does not include benefits

Provides 30m/week individual service, **\$590**/year



1 Social Skills Curriculum

\$800, one time purchase

Supports 10 students, or about **\$80** per student



Individualized Rewards

\$200 per year

\$15,569
additional
funding
needed to
serve Jacklyn

Ahmed

Disability Category:

Autism Spectrum Disorder

Grade Level:

10th grade

Ahmed is a 10th grader at a high school in middle Tennessee, and he is autistic. He loves cooking and trying new foods, and he wants to pursue a career in restaurants after graduating from high school. During the school day, Ahmed enjoys spending individual time with his friends and working with his peers during small group activities in the general education classroom. He requires extended time for practicing new skills. Once mastered, Ahmed follows visual prompts and schedules to complete tasks independently. He participates in a functional skills curriculum in a special education setting, and is working to build his organization and social skills to prepare for life in high school and beyond. Ahmed's autism also results in sensory processing issues, specifically on the school bus. The loud, crowded space is overstimulating and Ahmed will often scream or attempt to leave his seat to escape the noise. Therefore, special transportation with a seat belt and fewer students is required for his safe travel each day. It can be challenging for his school to fund the support he needs to succeed.

SCHOOL CONTEXT:

- Public charter high school in an urban district in middle TN
- Serves students 9 - 12th grade
- 600 total students, 60 students with IEPs
- 5 special education teachers, 6 paraprofessionals



IEP Services

Classroom Support

60 minutes, 5x per week

Provided by paraprofessional

Core Academics and Functional Skills

4 hours, 5x per week

Provided by special education teacher

Small Group Speech Language

45 minutes, 1x per week

Provided by speech language pathologist

Occupational Therapy

30 minutes, 2x per month

Provided by occupational therapist

Physical Therapy

45 minutes, 4x per year

Provided by physical therapist

Specialized Transportation

1 hour, 2x per day

Provided by 1 bus driver and 1 aide

ABOUT HOW MUCH DOES IT COST TO EQUITABLY EDUCATE AHMED?

The school uses their BEP allocation (~\$11,139) to provide Ahmed learning services similar to his peers, such as access to core classes, electives, textbooks, etc. In addition, the school will provide the following services per Ahmed's IEP. The team will need to access funds beyond state and federal allocations to serve Ahmed according to his needs.



1 Paraprofessional

\$23,500 base salary, does not include benefits

Serves 2 students, or about **\$11,750** per student



1 Special Educator

\$47,150 base salary, does not include benefits

Serves 10 students, or about **\$4,715** per student



1 Speech Language Pathologist, 1 Occupational Therapist, 1 Physical Therapist

\$4,000 monthly or \$40,000 annually

Serves 50 students, or about **\$800** per student



1 Specialized Transportation

\$80,000, includes 1 bus, 1 driver, and 1 aide

Serves 5 students, or about **\$16,000** per student



1 Functional Skills Curriculum

\$4,000, one time purchase

Supports 5 students, or about **\$800** per student

\$34,065
additional
funding
needed to
serve Ahmed

Luke

Disability Category: **Learning Disability** | Grade Level: **7th grade**

Luke is a 7th grade student with a specific learning disability in the areas of reading comprehension and math problem-solving. He is an active member of the youth group at his church, and particularly enjoys doing community service work. He is a natural leader, with a strong work-ethic and a positive attitude. His peers view him as a role model. At times, Luke finds reading and math challenging in school. In literacy classes, he often struggles with identifying the main idea and filtering out extraneous details. In math classes, Luke struggles with solving multi-step word problems. To better support Luke, the special education department chose to train staff to use two new evidence-based curricula: one math and one literacy. Luke takes daily medication to manage anxiety and attends one weekly session with the school counselor to work on honing his organization and study skills. Meaningful curriculum and training will support Luke academically, but his school finds it challenging to fund these initiatives.

SCHOOL CONTEXT:

- Traditional public middle school in an urban district in West TN
- Serves students 6 – 8th grade
- 600 total students, 65 students with IEPs
- 5 special education teachers, 3 paraprofessionals



IEP Services

Co-Taught English

50 minutes, 5x per week
Provided by special education teacher

Literacy Intervention

45 minutes, 2x per week
Provided by special education teacher

Co-Taught Math

50 minutes, 5x per month
Provided by special education teacher

Counseling

30 minutes, 1x per week
Provided by school counselor

ABOUT HOW MUCH DOES IT COST TO EQUITABLY EDUCATE LUKE?

The school uses their BEP allocation (~\$11,139) to provide Luke similar learning services that his peers access, such as a general education teacher, transportation, textbooks and materials, etc. In addition, the school will provide the following services per Luke's IEP. The team will need to access funds beyond state and federal allocations to serve Luke according to his unique needs.



1 Special Educator - English Content Areas

\$47,150 base salary, does not include benefits
Serves 20 students, or about **\$2,375** per student



1 Special Educator - Math Content Areas

\$47,150 base salary, does not include benefits
Serves 20 students, or about **\$2,375** per student



1 School Counselor

\$60,000, includes salary & benefits
Provides 30m/week individual service, **\$590/year**



1 Literacy & 1 Math Curriculum

\$10,000 each, includes all materials, one time purchase
Serves 20 students, or about **\$1,000** per student



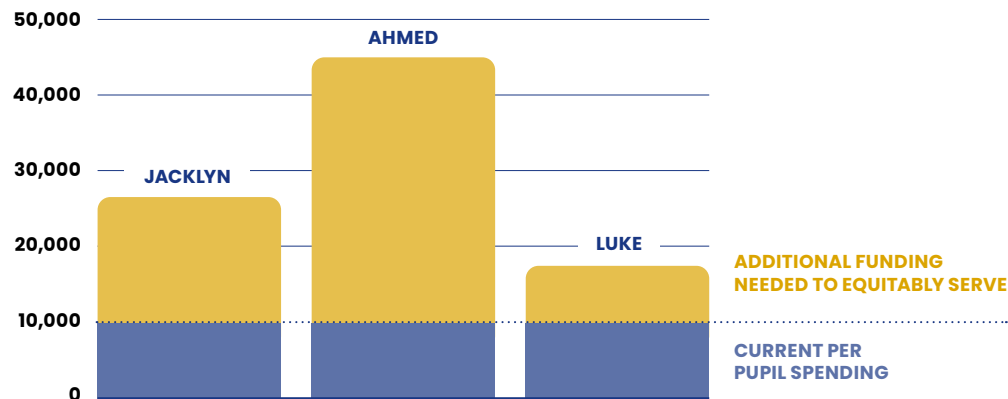
Teacher Training on Each New Curriculum

\$500 per teacher, \$3,000 for each literacy and math curriculum
Serves 20 students, or about **\$50** per student

\$6,390
additional
funding
needed to
serve Luke

A student-weighted funding formula will improve the educational experience for Tennessee students with disabilities.

[Student performance data](#) suggest that the current funding formula is not allowing students with disabilities access to success across our state. Using these student profiles to demonstrate the true cost of special education can open an honest conversation about the unique complexities in financing special education. We encourage you to share this resource widely.



A MODERNIZED, STUDENT-WEIGHTED FUNDING FORMULA WOULD...

- Transparently fund students receiving special education supports, moving focus from funding specific resources towards funding student needs.
- Improve the school experience for SWDs by providing them access to evidence-based curriculum and their teachers with high quality training opportunities to implement these resources with fidelity.
- Support access to equipped staff including paraprofessionals and related service providers, leading to more targeted and effective interventions.
- Support access to transportation and school spaces that allow for all students to get to and be in school safely and learn productively.
- Lead to increased success for each student and a safer, more productive learning environment for all.

ADDITIONAL INFORMATION:

If you'd like to learn more about the state's BEP formula and how it impacts Tennessee students, we suggest the following resources:

- [Tennessee Score](#): The State Collaborative on Reforming Education recently produced a new analysis on the BEP called the [Funding For Learning: An Analysis Of K-12 Education Finance In Tennessee](#). This informative report can be used to guide robust discussions on the topics of school finance in Tennessee.
- [Education Trust](#): The Education Trust produced [Dollars & Sense](#), a 7-part learning series designed to help Tennesseans understand how schools are funded in Tennessee, and what to do to improve the adequacy and equity in our funding formula so that Tennessee schools and students have access to the resources that they need to succeed. Additionally, Ed Trust's [Students with Disabilities Facts Sheet](#) further illuminates the issues discussed above.

THANK YOU!

The Diverse Learners Cooperative exists to equip and empower school teams to serve all learners. We connect teachers and leaders with professional learning, resources, and networks they need to improve diverse learner outcomes. We believe that all learners deserve access to high quality, inclusive educational opportunities led by empowered and effective educators.



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