

Socio-Economic Status and its Role in School Funding

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By

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This Master's Research Project has been approved  
for the Department of Teacher Education

A handwritten signature in cursive script that reads "Dianne M. Gut". The signature is written in dark ink and is positioned above a horizontal line.

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**Abstract**

The purpose of this study was to investigate how schools decide how to spend their funding. It also looked at whether or not poverty plays a role in how much funding a school district receives and if the number of students qualifying for special education they serve plays a role in how much money a school receives. School district representatives were surveyed to determine how state and federal money is distributed to different departments. Results of surveys revealed that the money schools receive is distributed based upon a formula set by the state and federal governments. This formula mandates how money is spent and distributed and that money allotted to one department cannot be used for a different department.

**Table of Contents**

Introduction.....	5
Literature Review.....	5
Method.....	12
Results.....	17
Discussion and Conclusion.....	21
Implications.....	22

It is often asked where schools receive their funding from and how it is distributed. It is also asked how one school can receive more funding than another, especially when the schools receiving less are in higher poverty areas and/or have more students receiving special education services.

The question about why schools are given more money if they are in a higher socio-economic area is a big one. These schools usually tend to have a higher enrollment and a smaller special education population. The schools in lower socio-economic areas tend to have a lower enrollment and a higher special education population. The schools in lower socio-economic areas (low SES) need more funding because they are providing an education to families who cannot afford to live in areas with higher property taxes, so frequently, their schools are in greater need of money to make sure they are providing the best education possible for their students, especially students with special needs.

The results gathered from this study help explain how schools receive and distribute money as well as provide information about how it is decided how much money a school receives. These results may be able to help people have a better understanding of how schools spend their money.

### **Literature Review**

Schools in the state of Ohio receive funding via federal grants, the state, and local property taxes. In 2008, in the state of Ohio, 47 school districts received less than \$75 per pupil, 143 districts received \$75-\$100 per pupil, 144 districts received \$100-\$125 per pupil, 103 districts received \$125-\$150 per pupil, 62 districts received \$150-\$175 per pupil, 38 districts received \$175-\$200 per pupil, 34 districts received \$200-\$225 per pupil, and 31 school districts received more than \$225 per pupil (Legislative Service Commission, 2011).

A portion of the local revenues comes from the property tax and a smaller percentage coming from the school district income tax (Legislative Service Commission, 2011). According to the Legislative Service Commission, lottery revenues made up 8.6% of total state spending on primary and secondary education (Legislative Service Commission, 2011).

According to the Legislative Service Commission (2011),

State funding is allocated to a district based on the number of students residing in the district. If the student is not educated in the district where the student resides, funds follow the student to the education districts or school. (p. 11)

### **Funding Mandates in Ohio**

School funding provided by the state of Ohio is based on six different needs: regular school services, special education services, career technical school services, gifted services, extra instruction for students in low income areas, and transportation. Each one of these needs has their own formula within the overall formula described above, to determine how much each school receives (Ohio Coalition for the Education of Children with Disabilities, 2010).

According to a Policy White Paper by the Ohio Coalition for the Education of Children with Disabilities, the special education section of the funding formula is broken down into six different categories and each of these categories has a different weight for funding depending on the disability category (Ohio Coalition for the Education of Children with Disabilities, 2010). An example would be if students fall into category one (1), they only receive services for speech. In order to determine how much money the school would receive for these students, the number of students who receive speech would be multiplied by 0.2892 to determine how much money the school would receive for those students. The more services a child's disability requires, the

more weight it receives. Table 1 shows the break down of the categories taken from the Legislative Service Commission.

Table 1

*Disability Categories and Funding Weights*

<b>Category</b>	<b>Weight</b>	<b>Definition</b>
Category 1	0.2892	Speech only
Category 2	0.3691	SLD, developmentally handicapped, other health-minor
Category 3	1.7695	Hearing impaired, vision impaired, severe behavior
Category 4	2.3646	Orthopedically handicapped, other health-major
Category 5	3.1129	Multi-handicapped
Category 6	4.7342	Autism, traumatic brain injury, both visually and hearing impaired.

When broken down, on average, 7.8% of the funding goes towards special education and 3% goes towards poverty-based assistance (Legislative Service Commission, 2011). The state average of how much money a school receives for each student is \$128.00 per student; however, the lowest 13 school districts in Ohio receive less than \$50.00 per student. These numbers are based on property wealth and a 1-mill tax levy (Ohio Coalition for the Education of Children with Disabilities, 2010).

Studies have shown that over the last three decades Ohio funding has been lacking in the thoroughness and efficiency required by the Ohio Constitution. Ohio's funding system has been

found unconstitutional many times but a solution has never been enforced (Phillis, 2005). Phillis states that Ohio's school systems have always been unfair, inequitable, and inadequate.

In the mid 1980's the Coalition of Rural and Appalachian Schools (CORAS) was formed to improve the educational opportunities in rural schools, particularly those in Ohio's Appalachian region. The forming of this Coalition brought Dr. Kern Alexander, a professor at Virginia Tech, in to research school funding in Ohio. Dr. Alexander determined that Ohio's school funding system was flawed and produced "exceptionally disparate and grossly inadequate educational opportunities among Ohio's school children" (Phillis, 2005, p. 314). In 1990, the Ohio Coalition for Equity and Adequacy of School Funding (the Coalition) was formed to take all actions needed to reform the school finance system. During the first two years, the Coalition maintained 275 districts and has exceeded 500 districts since 1995 (Phillis, 2005).

In 1991, the Coalition filed the DeRolph versus the State of Ohio case, seeking a determination that Ohio's system of funding public schools was unconstitutional. This means that state of Ohio funds its schools based on wealth but not on need, therefore; schools in poor counties were receiving less money than schools in wealthy districts.

In 1994, the Perry County Common Pleas Court ruled that the system was unconstitutional and ordered the State Board of Education and Superintendent of Public Instruction to put together a report that offered proposals to eliminate wealth-based disparities (Phillis, 2005).

In 1995, Perry County, a lower income county, declared the Ohio's school funding to be unconstitutional. The case appeared before the Court of Common Pleas in Perry County. Governor Voinovich proposed a "Robin Hood" plan where poorer districts would receive more money from richer districts' property taxes to make the funding equal for both sides. This

“Robin Hood” plan, which was a proposed two-year plan, was immediately condemned by both sides (Unknown, 1995). According to Hoxby and Kuzeimko (2004), the Robin Hood design “causes substantial negative capitalization, shrinking its own tax base. It relies only slightly on relatively efficient (pseudo lump sum) redistribution and heavily on high marginal tax rates” (Hoxby & Kuzeimko, 2004, p .1).

In 2001, Ohio governor Bob Taft and fellow republicans began to mend the school funding system. They did this by appealing to the lawmakers to increase the state foundation aid to school districts by 28% by fiscal year 2006 (Sandham, 2001). The senate came up with a separate plan, suggesting a larger short-term increase in per-pupil aide, as well as establishing a separate supplemental funding stream for low income districts (Sandham, 2001).

In 2003, The Ohio Supreme Court came to its final decision on DeRolph versus the State of Ohio after 12 years of fighting for adequate funding. The court came to the decision that “the system for financing education violates the state constitution, and that the duty to fix the problem lies with the legislature” (Zehr, 2003, p. 1). It also stated that the case was over and that no other court had jurisdiction over the case. However, this ruling did not insure that the current unconstitutional system would be fixed. In an interview with William Phillis (author of Ohio's funding litigation saga) he stated, “There’s been no structural change in funding...lawmakers have failed to tie the funding level with the actual cost of providing a high-quality education” (Zehr, 2003, p.1).

In 2004, the state began giving bailouts to schools because of inadequate funding. Barbara Shaner, director of legislative services for the Ohio Association of School Business Officials, stated, “We are having the situation where districts have progressively gotten into fiscal emergency because of the way the funding system works, if you’ve got to borrow against

the future- whether you pay interest or not- it can't make it easy for you to get back on your feet again" (Reid, 2004, p. 1). William Phillis stated that by having to bail out schools, it may be the one thing to "spur the legislature to make substantial changes to the way Ohio funds its schools" (Reid, 2004, p. 1).

In 2009, Governor Strickland challenged House Bill 920. House Bill 920 "is a provision of a state law that essentially puts a cap on how much money can be generated by a property tax levy" (Benson, 2009, p. 1). Strickland challenged House Bill 920 by "creating a plan that would lower the amount districts were expected to contribute under the state funding formula. By doing this, the State would be required to 'fill in the gap' between that and a newly calibrated cost of quality education" (Starzyk, 2009, p. 1). He did this in attempt to gain more money for the schools by lowering the amount districts were expected to contribute under the state funding formula. Since the districts would be required to pay less, the State of Ohio would then fill in the gap. If conversion levies were passed, districts that taxed above the minimum would receive more money from the state (Starzyk, 2009).

### **Funding Mandates for Special Education in Ohio**

In 2001, the Ohio senate made a motion that they move special education funding from discretionary to mandatory. When the Individuals with Disabilities Education Act (IDEA) was created, this is what was originally promised, and adding this amendment would put Ohio into alignment with the intent of IDEA. This provision would have increased spending by 2.5 billion over the next six years (Robelen, 2001). This law would also provide more money for the schools and a lower tax burden for the community by "providing federal aid for the cost of serving students with disabilities of to 40 percent of the average national per-pupil expenditure in public elementary and secondary schools" (Robelen, 2001, p. 2). This increased funding would

mean a great deal to the poorer communities because it would lower the local tax burden and mean more money in their pockets. It would allow districts to spend up to 55% of the new funding to supplement their current funding and if the school showed sufficient spending of their own money, they could use 100% of the money for other purposes (Robelen, 2001). The proposal however was denied in fear that schools would begin placing students unnecessarily in special education.

### **Federal Funding Mandates**

In 2003, Congress proposed that a cap be placed on special education funding, which means that the government would place a ceiling on the percentage of students qualifying for special education services that would count towards the federal funding (Goldstein, 2003). If passed, the cap would not go into affect until the federal government reached the goal of providing full funding to the states for special education services. However, the way the law is written, many people, including those that would have to pass the bill, did not read it as being written that way and felt that special education funding would lose millions of dollars.

In 2003, Congress changed the cap from 12% to 13.5% to be set on special education funding, meaning that the government would provide statewide funding to 13.5% special education enrollment for the total student population (Goldstein, 2003). If more students are identified then the money would have to be stretched to cover all of those students. As of 2003, this cap was being proposed under the assumption that students are being identified just to receive additional funding. Congressmen who do not believe this say the process to be identified is a long process that could not possibly just be done to get money. It is unclear when the bill would go into effect, however, the cap would not go into affect until the federal government reached full federal funding for special education, and this is has yet to happen (Goldstein,

2003).

### **Summary**

With the passing of the special education funding cap, schools would be provided more money for the percent of children they serve with special needs. When looking at schools with lower socio-economic status a higher rate of individuals with special needs can be found (Legislative Service Commission, 2011). If and when the law goes into effect, the schools that would receive the most funding would be schools with the lower socio economic status due to the higher population of individuals with special needs. The passing of the law would not only benefit the schools but the local community as well. The community would be greatly affected by reduction of the local taxes.

### **Method**

The purpose of this study was to determine if the socioeconomic status of a school plays a role in the amount of funding a school receives for special education programming. Argulewicz (1983) analyzed the percentage of children being placed in special education programs and concluded that lower socioeconomic schools had a higher percentage of children in special education especially in classes for students with learning disabilities.

### **Participating Schools**

Six different school districts in the state of Ohio were invited to participate in this study. Four agreed to participate and two chose not to. The school districts were selected from a list of Ohio school districts eligible for Title One money found on the [www.tcli.ed.gov](http://www.tcli.ed.gov) website. The schools that were selected were selected due to accessibility to the researcher. Three of the schools were selected from the Title One schools and three additional schools were selected that did not qualify as Title One schools for comparison.

School district one has an enrollment of 839 students across the district, school district 2 enrolls 3,512 students, school district three has 2,180 students, and school district four currently has 2,270 students enrolled. Enrollment plays a huge role in the amount of money each district receives per student. Each school receives a specific dollar amount per student towards their general fund on top of the money they receive for each student who qualifies for special education services.

**School district one.** District number one is a low-income school located in the Appalachian Region of Southeastern Ohio with an effective school rating. This means that the school had a performance index of 91.4%. “The performance index reflects the achievement of every student enrolled for the full academic year and is a weighted average that includes all tested subjects and grades and untested students. The greatest weights decrease for each performance level and a weight of zero is given to untested students resulting in a scale from 0-120 points. Finally, the Performance Index can be compared across years to show district achievement trends” ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

This district has met Adequate Yearly Progress (AYP) and its district improvement was rated as ‘okay’ meaning that the district is meeting adequate yearly progress for all subgroups designated by state and federal governments. Failure to meet AYP for three consecutive years has both federal and state consequences. Federal consequences could include a school or district being identified as needing improvement while state consequences could include a reduction in the state’s rating designation ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

This school district is located in an old mining town in the Appalachian mountain area. The district is made up of several very poor and rundown towns, which doesn’t provide well economically for the families that live there. The racial/ethnic composition is Caucasian, with

very little racial or ethnic variation. The community outlook is not very stable as many students are constantly moving in and out of the district due to not being able to pay rent or lack of work. The district has one school building that houses grades pre-kindergarten through twelve. The average daily enrollment for a typical school day is 792 students. For this school district, 63.3% of their students are economically disadvantaged and they have 30.7% of students receiving special education services ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

**School district two.** School district number two is located in a small middle class rural community where families either work in factories or on farms. The town is one that is growing with new restaurants and stores. For the most part, this is a growing community with families who are moving in and but very few moving out of the town. This school district earned a rating of effective, and had a performance index of 94%. This district is currently in Improvement year 3 due to not meeting adequate yearly progress (AYP).

The town currently has two elementary schools that house kindergarten through second grade, two intermediate that house grades three through five, one middle school that houses grades six through eight, and one high school that house grades nine through twelve. The average daily enrollment for a typical school day is 2,182 students. For this district, 52.8% of their students are economically disadvantaged and they have 16.8% of students receiving special education services ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

**School district three.** The third school district is located near the Hocking Hills region of Southern Ohio. This district is a rural community consisting of farming families. For the most part, this is a stable community with families who are not constantly moving in and out of the area. This school district earned a rating of Excellent with Distinction and was given a Performance Index of 99.5%. This school district has met AYP so their District Improvement

rating was 'okay' meaning that the district met adequate yearly progress for all designated sub groups. The district has four elementary schools that house kindergarten through sixth grade. There is one middle school that houses grades seven and eight, and one high school that houses grades nine through twelve. The average daily enrollment for a typical school day is 2,104 students. For this district, 38.9% of their students are economically disadvantaged and they have 18.7% of students receiving special education services ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

**School district four.** The fourth school district is located 25 miles south of the state capital of Ohio. It is a growing district that houses students from three counties and is located in a growing residential area. It was opened forty-five years ago and went from five buildings to seven. This district currently has a rating of Excellent with Distinction with a performance Index of 102.0%. This district has not met AYP and is currently in School Improvement Year 2, meaning that it has not met AYP in consecutive years and is being observed by the federal and state government. The district currently has four elementary buildings that house grades kindergarten through three with two of the buildings housing preschool. The district has two middle schools housing grades six through eight and one high school that houses grades nine through twelve. The average daily enrollment for a typical school day is 3,576 students. For this district, 28.3% of the students are economically disadvantaged and they have 13.2% of students receiving special education services ([www.ode.state.oh.us](http://www.ode.state.oh.us)).

### **Participants**

Surveys were conducted with the superintendent of each participating school district. The superintendent from school district one has been in his position for five years, the superintendent for school two has held his position for 15 years, while school district three has

had the same superintendent for five years. Finally, school district four has been under the same leadership for two years.

The role of these administrators is to help guide each department in decision making. They help the district treasurers decide how money should be distributed and provide advice to the school board on how money should be spent.

### **Instrument**

Each participant was asked to respond to a seven question survey created by the researcher. The seven questions were: 1) What percentage of your school funding goes towards special education funding? How is this percentage determined? 2) How much control does the district have over what the money is spent on? 3) How is the special education funding distributed for the district and/ or schools? How much are teachers allotted to spend in their classrooms? 4) Where does this money come from and how is the amount determined? 5) What percentage of the school and/or district funding comes from grants? Federal funding? State funding? 6) What other sources of funding does the school district have other than federal, state, and grant funding? How much control does the school and/or district have over that funding? And finally, 7) Does any special education funding ever get used for other purposes? If yes, what are those other purposes?

### **Procedures**

Each participant was surveyed using seven open-ended questions and was asked to answer the questions truthfully and to the best of his/her knowledge. The surveys were conducted with the superintendent of each school through email. These questions were sent to the superintendents of six schools who were given the option of participating, after reviewing the survey questions. Four of the six schools chose to participate and two did not. The participating

schools included two from low-income schools and two higher income schools as described above.

The selected school districts were given two weeks to respond to the survey. School district two was the only district that had to be sent a reminder. School district number three was asked to clarify question five as they did not indicate what percentage of their funding for special education came from state funding and what percentage from federal funding.

### **Data Analysis**

The data was analyzed by comparing all school districts' responses. First, schools three and four were compared to determine similarities and the differences in their funding. Next, districts one and two were compared to determine similarities and the differences in their funding. Finally, data from all schools were compared to determine if there were qualitative differences in all four schools.

### **Summary**

Following review of the data, it was noticed that all four school districts are vastly different in how they fund special education programming. The one similarity is that the districts all receive funding from the state, federal, and property tax but they don't receive the same amount of funds.

### **Results**

Schools were asked to provide information about their school district's funding sources to determine if schools located in a lower SES area receive more funding especially for special education, as well as how the money is distributed and how these decisions are made.

### **Funding Levels**

The results of this study showed that the poverty level of the surrounding community did not play a role in the amount of funding school districts received, but rather was dependent upon the number of students enrolled and the number of students identified with special needs. The amount of money received for special education services is based the number of children who are identified within a school district with special needs.

The amount of money allotted for each child who is identified is also based on which special education category they fall under. According to the Ohio Department of Education, the categories of disabilities of disabilities fall into the classifications summarized in Table 1 reported earlier.

**Funds Allotted for Special Education**

In response to the second question regarding the percentage of school funding goes towards special education funding, the schools each reported a different percentage as reported in Table 2.

Table 2

*Funding Levels by School*

School 1	School 2	School 3	School 4
13% of state funding is used for special education	16% of state funding is used for special education	13% of state funding is used for special education	11% of state funding is used for special education

School four noted that if the district received a Federal Special Education grant, 100% of that would go towards funding special education services.

**Distribution of Funds**

In response to the question about how much control the district has over what the money is spent on, all four schools stated they prepare a budget based on state and federal mandates then take the budget to their school board for approval and any changes that may need to be made. The superintendent from school 4 stated, “Before any decisions on how money is spent can be made any spending request that is made is looked at thoroughly to see if the spending is necessary or not.”

### **Distribution of Special Education Funds**

In response to a question designed to determine how special education funding is distributed across the district to individual schools, the responses varied by district.

For school district one, the superintendent responded by stating that the school district bases its distribution of special education funding on the percentage of the general fund, by putting it into the yearly budget then submitting any budgets for special education grants, and the granting agency, then basis its spending on those budgets. The superintendent explained that the granting agency is basing the amount given to the school on how much the school has in its yearly budget when combined with the general fund. Schools three and four distribute their funds in the same way as school number two.

District two bases their spending for special education on the percentage of students identified with special needs in a school building. The example given was, “If the district had two buildings and 70% of the special needs students were in building A and 30% were in building B then 70% of the funding would go to building A and 30% would go to building B. However, if the students in building B were more severe then the funding would be adjusted to appropriately accommodate the needs of those students.”

### **Funds Allotted For Teacher Spending**

Participants were asked how much teachers are allotted to spend in their classrooms and to describe where the money comes from and how the amount is determined.

Apart from getting spending money from the general fund, teachers also receive money from the special education grant and the IDEA-B grant. These are grants given specifically for special education and are not to be distributed to other departments. Budgets need to be submitted and reviewed before money can be distributed from either one of these funds. All four school districts use the same procedures for allocating money for classroom use.

**Funding Sources**

In response to where their funding comes, districts answered by providing the researcher with the percentage of their funds coming from federal, state, and grant funding as reported in Table 3.

Table 3

*Percent of District Funding by Source*

Funding Source	<u>District 1</u>	<u>District 2</u>	<u>District 3</u>	<u>District 4</u>
Federal funding	87%	90%	9%	3.8%
State funding	Combined their state and federal funding into one percentage	Combined their state and federal funding into one percentage	44%	58.8%
Grant funding	NA	10%	NA	NA

### **Additional Funding Resources**

In response to where additional school funding comes from, the schools all responded the same. All four schools, in addition to state, federal, and grant funding, receive money from local property and income taxes. The funding they receive from taxes is driven by state and local mandates. School districts one, two, and three did not give specific percentages for how much money comes from alternate sources, but all said that the majority comes from property taxes. School four stated that they have a .75% income tax, as well as a continuous permanent improvement- property tax and a continuous property tax.

### **Use of Funds**

When responding to whether or not the special education funds are ever used for other purposes, all schools answered no. School three said that they conducted an audit to determine exactly where the funds are going to ensure they do not use it for other purposes.

### **Discussion and Conclusions**

The purpose of this study was to determine whether poverty affects special education funding to school districts. The researcher collected data from administrators from four school districts (two low-income and two high-income) to determine the answer to the funding question.

After surveying superintendents from four different school districts, the results were clearly related to what was reported in the literature review. The literature indicated that special education funding is based on the number of students each school has receiving special education services, but the general fund is based on the number of students a school has enrolled in the whole district.

The literature also indicated that poorer schools receive less funding from the both federal and state governments than schools in a higher SES area. Phillis (2005) also indicated

that Ohio is lacking in their school funding formula. This is supported by the findings from the survey responses from superintendents from the four schools. All four schools reported that a significant portion of their funding, apart from the government funding, comes from local property taxes and grants. School one also stated that even though they receive money through local taxes, they are located in an extremely low income area, and most families in the area can't afford to pay school taxes, so the school is lacking and cuts have to be made.

The results indicate that poverty level does not affect the income allotted to each district, but rather it is determined by the number of children indentified as having special needs in each district. All four schools reported that their special education funding was based on the number of children identified, as well as the level of disability the students were identified with. The type of disability can affect the amount of money the district receives based on the weight the disability category is assigned.

Research shows that schools with a higher poverty rate tend to have a higher rate of students enrolled with special needs. However, school 2, which was a lower income school, and school 3, which was a higher income school, did not fit this expectation. School district two has 16.8% of its student population receiving special education services, while school 18.7% of school districts three's student population receives special education services.

The schools also reported that the annual budget for special education spending was mainly mandated and approved by each district's Board of Education and in some cases by the Ohio Department of Education. As such, schools are limited in the ways they are able to spend the money and are not able to redistribute money to other departments that may need it. This allows for proper funding of special education programs and the students who those services are designed to benefit.

### **Implications**

These findings are important for anyone in the education profession because often beginning year teachers walk in unaware of how money is spent or where it comes from. This research will provide all educators with a better idea of what their school is going through in terms of funding and budget constraints, especially for those teaching in a low SES area. By understanding where the state is lacking in school funding, educators might be able to help their schools plan ways to keep the school running smoothly on what little money they may have. The funding issue may never be completely fixed but it can be better understood.

Teachers in school districts with a higher special education population will also be able to be more understanding when their administrators tell them that they won't be able to afford all of the materials each teacher wants to buy. In turn, each grade level might work together to buy materials that can be shared among the classrooms and grades.

Teachers need to take a more active approach in encouraging the government to avoid making education the first cut in the budget. Teachers also need to encourage the government to try to correct the funding problem by allowing more money for children with and without disabilities. By not attempting to make a difference or demanding adequate funding, teachers are becoming part of the problem rather than the solution. Teachers need to encourage their administrators to make sure that everyone living in their districts is made aware of the growing funding problem and how parents and guardians can help improve their children's education by supporting teachers in the fight for adequate and equitable funding.

Based on findings from the literature and these interviews, Ohio is extremely lacking in the area of school funding. It has been found unconstitutional three times and still there is no substantive change. Ohio's state government needs to change how the funding is disbursed and

insure that students with disabilities are provided with the needed by the school district (i.e., speech, Occupational Therapy, Adapted Physical Education, Augmentative devices, etc.) and to do that, adequate funding is necessary.

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