National Study of Special Education Spending

Supporting Statement for OMB Clearance Request for Full-Scale Study Recruitment Activities (Phase 1)

Part F: 60 Day Comments and Responses

April 2026

Advancing Evidence. Improving Lives.

This attachment summarizes comments received during the 60-Day public comment period for the National Special Education Spending Study's (NSSES) clearance package for study recruitment.

Overview

OMB received 17 comments on the NSSES' recruitment plan, all of which expressed strong, broad-based support for the NSSES and the proposed data collection. No comments raised opposition or concerns to the NSSES collection.

Broadly, commenters:

- Emphasized the importance of high-quality, granular, and disaggregated data to understand special education spending and key cost drivers.
- Noted that district-level special education administrators and finance staff are appropriate respondents for providing accurate fiscal and programmatic data.
- Highlighted the need for clear definitions of cost categories, use of existing administrative data where feasible, and careful management of respondent burden.
- Underscored the importance of timely, accessible, and policy-relevant outputs to inform federal, state, and local decision-making.

One comment, ED-2026-SCC-0034-0008, is not included below. It is directed to the Office of Management and Budget, and speaks to the burden of ED data collections more broadly. Because it is not specifically relevant to the NSSES, we do not discuss it below.

Responses to Comments

Table 1. Summary of Key Themes, Actionable Feedback, and Department Responses

Overall Feedback (Key Theme)	Actionable Feedback from Commenters	Public Comment References	Department Response
Strong support for NSSES and OMB approval	Commenters urged OMB to approve the data collection, noting that updated national data on special education spending are long overdue and critical for IDEA oversight and funding adequacy discussions.	ED-2026-SCC-0034-0007 ED-2026-SCC-0034-0011 ED-2026-SCC-0034-0013 ED-2026-SCC-0034-0015 ED-2026-SCC-0034-0016 ED-2026-SCC-0034-0017 ED-2026-SCC-0034-0018 ED-2026-SCC-0034-0019 ED-2026-SCC-0034-0020	The Department acknowledges strong support for the NSSES and agrees that updated national data are necessary to inform special education policy and programmatic decisions.
Need for granular and disaggregated data	Commenters recommended disaggregating spending by disability category, student demographics, placement setting, and service type to better understand variation in costs and equity.	ED-2026-SCC-0034-0004 ED-2026-SCC-0034-0007 ED-2026-SCC-0034-0014 ED-2026-SCC-0034-0018 ED-2026-SCC-0034-001	The Department intends for the NSSES to produce detailed and disaggregated estimates to the extent feasible – including spending estimates disaggregated by IDEA's 13 disability categories - consistent with study design, confidentiality

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		9 ED-2026-SCC-0034-0016	protections, and statistical reliability.
Capture actual service delivery and cost drivers	Commenters emphasized capturing personnel costs, related services, contracted services, transportation, extended school year services, and assistive technology.	ED-2026-SCC-0034-0014 ED-2026-SCC-0034-0017 ED-2026-SCC-0034-0018 ED-2026-SCC-0034-0020	The study design includes data elements intended to capture major cost drivers associated with contemporary special education service delivery.
Who should provide data for the study	Commenters stressed that special education budgeting and service delivery are typically managed at the district level and recommended that district-level special education administrators and finance staff be primary respondents.	ED-2026-SCC-0034-0005 ED-2026-SCC-0034-0018 ED-2026-SCC-0034-0014	The Department agrees that engaging appropriate district-level personnel is critical for data accuracy and plans to identify respondents with direct responsibility for special education finance and program administration, including district special education directors or administrators.
Clarify inclusion and categorization of costs	Several commenters requested clearer guidance on categorizing administrative, legal, facilities, and unexpended fund costs.	ED-2026-SCC-0034-0009 ED-2026-SCC-0034-0010 ED-2026-SCC-0034-0012 ED-2026-SCC-0034-001	The NSSES' data collection instruments will provide clear definitions and instructions to promote consistent reporting of cost categories. Testing during the study design phase found that

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		6	districts could not reliably report disaggregated legal costs related to due process and mediation, so these expenditures are captured within overall special education administrative spending.
Leverage existing data and manage respondent burden	Commenters encouraged leveraging existing administrative data, pilot testing instruments, and validating burden estimates.	ED-2026-SCC-0034-0012	The NSSES' study design leverages existing data sources where feasible, including district financial data and personnel administrative data files. The study's overall data collection approach was designed the study to minimize burden while maintaining data quality, consistent with Paperwork Reduction Act (PRA) requirements.
Produce timely, accessible, and usable outputs	Commenters urged timely release of findings and dissemination in user-friendly formats.	ED-2026-SCC-0034-0017 ED-2026-SCC-0034-0020	The Department plans to disseminate findings in accessible formats and on a timeline that supports policy and programmatic use.