There are two primary sources of revenue to support special education services to students: basic education and special education. Each student receiving special education and related services is first and foremost a basic education student.

State Special Education Formula

The state special education formula consists of a basic education allocation for children with disabilities ages 5 and enrolled in kindergarten to 21, plus a supplemental allocation for students with disabilities aged birth through 5 and not yet enrolled in kindergarten. The allocation for students with disabilities is indexed at 13.5 percent of the resident K-21 full time enrollment. The allocation for students with disabilities aged birth to 5 and not yet enrolled in kindergarten is not indexed.

Special Education Allocation Formulas

Birth through 2 and 3 through Pre-K:

- The annual average headcount of birth through age 5 and not enrolled in kindergarten special education enrollment, times the district's basic education allocation (BEA) rate per student, times 1.15.

  Example:
  Your district has 10 birth through pre-kindergarten students
  Your district's BEA is $5,022.90
  Your district receives $57,763
  
  10 students * $5,022.90 BEA * 1.15 = $57,763

Kindergarten through 21:

- For students with disabilities aged K–21, the annual average headcount of age Kindergarten-age 21 special education enrollment, limited to 13.5 percent of annual average K-12 resident FTE, times the district's BEA rate, times .995.

  Example: Your district has 1000 basic education students
  Your district has 135 students with IEPs
  Your district's BEA is $5,022.90
  Your district's Fed Funds Integration Rate Per Student is $17.75
  
  \[(1000 * 13.5\%) * ((5,022.90 * .995) - 17.75) = 672,305.40\]

State Special Education Funding For Districts

- [Go to OSPI's Apportionment Report Index Web page](https://www.k12.wa.us/policy-funding/special-education-funding-and-finance/special-education-funding-washington-state)

- On the Apportionment Web page, select your district from the drop down menu in the center of the Web page

- Select Report 1220 Special Education Allocation

For questions about state special education funding please contact the Apportionment Office at 360-725-6300.
Tools & Templates

- Report 1220 Tips and Tricks
- IDEA Federal Fund Application (iGrants Form Package 267) Guidance and Walkthroughs:
  - Form package 267 Hints and Tips
  - Recorded walkthrough – Budgets and Page 1 (Assurances)
  - Recorded walkthrough – Page 2 (Use of Funds/Spending Plans)
  - Recorded walkthrough – Page 3 (Proportionate Share/Private Schools)
  - Recorded walkthrough – Page 5 (Appendices)
- Unlocking Federal and State program Funds to Support Student Success
- Comprehensive Coordinated Early Intervening Services (CCEIS) Resources Step-by-Step from the Center for IDEA Fiscal Reporting (CIFR)
- FAQ from the U.S. Department of Education on Appropriately Using Federal Funds for Conferences and Meetings
- Federal Excess Cost Guidance Handbook (posted 10/30/19)
- Federal Excess Cost Template (updated 01/24/20)
- Least Restrictive Environment (LRE) Verification Calculator (posted 2/10/20)
- Local Education Agency (LEA) Maintenance of Effort (MOE) Organizer from the Center for IDEA Fiscal Reporting (CIFR)
- LEA MOE Calculator Instructions | LEA MOE Calculator (updated 4/20/20)
- Participant Support Costs Preapproval Request Form
- Unlocking Federal and State Program Funds to Support Student Success: Bulletin 091-18 | Updated guidance document coming soon!