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How Special Education is Funded in Washington State

There are two primary sources of revenue to support special education services to students: basic education and special education. Each special education student 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.

[+ Birth through Two and Three through Pre-Kindergarten Special Education Allocation Formula](#)

[+ K-21 Special Education Allocation Formula](#)

[+ See the State Special Education funding for your district](#)

[+ Questions about State Special Education Funding?](#)

Federal Special Education Formula

Federal IDEA Part B funds are allocated to states and local districts on a census based formula of eligible children age 3–21 receiving special education and related services on the established count date.

[+ There are two types of Federal IDEA Part B funds](#)

[+ IDEA Part B Sections 611 and 619 flow-through allocations to LEAs are based on three distribution factors](#)

[+ School District Allocation Tables](#)

[+ Questions about Federal Special Education Funding?](#)

Tools and Templates

- [Coordinated Early Intervening Services \(CEIS\) Resources Step-by-Step from the Center for IDEA Fiscal Reporting \(CIFR\)](#)
- [Federal Excess Cost Verification Form for the 2017-18 School Year](#) (Excel) (posted 9/6/17)
- [Local Education Agency \(LEA\) Maintenance of Effort \(MOE\) Organizer from the Center for IDEA Fiscal Reporting \(CIFR\)](#)
- [Special Education Program Risk-Based Self-Assessment](#) (Excel) (updated 6/26/17)
- [LEA MOE Calculator Instructions](#) (PDF) | [LEA MOE Calculator](#) (Excel) (Posted 5/1/2017)

Updated 11/1/2017

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Getting Career and College Ready

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- Dual Credit Programs
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Resources for Families

- State Learning Standards
- Offices and Programs
- Graduation Requirements
- State Testing
- Understanding Learning Standards and Assessments
- Equity and Civil Rights
- Safety Center
- School Breaks

Resources for Educators

- Getting My Certification
- Clock Hours
- K-12 Salary Allocation Schedule
- K-12 Employment Opportunities
- Common School Manual
- Education Data System (EDS)
- iGrants
- Education Awards