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July 11, 2025

To: Education Funding Task Force

From: Matthew Willis, Research Analyst

Re: Special Education

OVERVIEW OF SPECIAL EDUCATION SERVICES AND FUNDING IN KANSAS

Federal and State Law

Established in 1975, the Individuals with Disabilities Education Act (IDEA) requires states to provide special education services to children with disabilities ages 0 to 21. Early interventions for children ages 0 to 2 are the responsibility of Tiny-K programs. Children ages 3 to 21 who qualify for services under IDEA receive those services from the unified school district in which they reside.

The 1974 Kansas Legislature passed the Special Education for Exceptional Children Act (SEECA), which can be found in KSA 72-3403 *et seq*. SEECA largely mirrors the provisions contained within IDEA with the following additional requirements for school districts and the State:

- Identify and provide gifted services for eligible students;
- Utilize interventions in the regular education classroom prior to referring a student to special education;
- Provide special education services for eligible students within the district who attend private school;
- Receive parental consent for any substantial change in placement or material changes in service;
- Include postsecondary goals and transition services necessary to achieve such goals in all Individualized Education Plans (IEPs) for children 14 years of age or older;

- Allow parents to appeal written decisions of the state complaint investigator;

- Require that special education due process hearing officers be licensed attorneys;

- Require written evaluation reports for all children who are evaluated for special education and related services;

- Require facilities for exceptional children to be comparable to general education facilities and to provide age-appropriate environments for exceptional children;

- Use the term "emotional disability" rather than "emotional disturbance" in the definitions of "Children with disabilities" and "Individuals with disabilities" (2023 HB 2322); and

- Include dyslexia in the definitions of "Children with disabilities" and "Individuals with disabilities" (2023 HB 2322).

Additional information and details on IDEA and SEECA, excluding changes made since fall of 2022, can be found in the "Special Education Law: Individuals with Disabilities Education Act & the Kansas Special Education for Exceptional Children Act" memorandum by the Kansas Office of Revisor of Statutes, which was provided to the 2022 Special Committee on Education.

State Board of Education

SEECA requires the State Board of Education (State Board) to adopt and administer the state plan for special education and to adopt all rules and regulations necessary to comply with federal law and implement SEECA. Further requirements of the State Board include, but are not limited to:

- Establishing procedures for dispute resolution;
- Establishing guidelines, standards, and training for education advocates;
- Distributing and allocating state and federal funds for special education; and
- Preparing and filing reports required by federal and state law.

Child Screening and General Education Intervention (Child Find)

KAR 91-40-7 requires each school board to "adopt and implement policies and procedures to identify, locate, and evaluate all children with exceptionalities residing in its jurisdiction." The rule further clarifies that this includes identifying children within the district's jurisdiction that:

- Attend private schools;

- Are highly mobile, including migrant and homeless children; or

- Are suspected of being children with disabilities even though they are advancing from grade to grade.

School board policies and procedures are further required to include age-appropriate screening procedures for children younger than 5 years of age, age-appropriate screening procedures for children between 5 and 21 years of age, and the conditions under which a district may refer a child enrolled in public school for an evaluation for an exceptionality.[1]

The school board must also annually provide public notice of the special education services available to exceptional children and how a parent or guardian may request their child be assessed. The *Kansas Special Education Process Handbook* published by KSDE notes that public notice can be provided by a district in a variety of methods including, but not limited to, newspaper, television, radio, letters to patrons of the district, posts in child care programs, and posts in public spaces such as grocery stores and department stores.

These requirements and processes are referred to as Child Find.

Program Administration and Service Delivery

Under 3 Years of Age

Commonly referred to as Tiny-K, the Infant Toddler Services of Kansas (ITS) is comprised of 29 programs that provides developmental evaluations and early intervention services to children from birth to 3 years old at no cost to families across the state. Children determined to be eligible for Tiny-K services receive an Individual Family Service Plan, similar to an IEP, and then receive services from the program until the intervention is no longer required, the child is removed from the program, or the child reaches 3 years of age and transitions to services provided by the local USD.

Tiny-K programs are operated by a variety of organizations including, but not limited to, school districts, education service centers, special education cooperatives, community developmental disabilities organizations, and healthcare organizations. The sole exception is the Infant Toddler Services of Johnson County which is a stand-alone non-profit organization.

For Fiscal Year (FY) 2024, the Kansas Early Childhood Development Services expended $18.9 million of Children's Initiatives Fund (CIF), State General Fund (SGF), and federal funds and served 11,610 children.

3 – 21 Years of Age

Once a child reaches 3 years of age, any ongoing services a child is receiving from a Tiny-K provider are transitioned to the local unified school district (USD), which then provides any special education services required until the child either no longer needs services, graduates from high school, or reaches 21 years of age.

In Kansas, USDs primarily utilize three different models for the organization and administration of special education services.

1 Additional rules and regulations regarding evaluations, evaluation procedures, and eligibility determinations can be found in KAR 91-40-8 through KAR 91-40-11.

Independent School District Model

The first model utilized by a USD is to independently provide special education services to the students within that district. The USD would be responsible for hiring and compensating the required staff and providing all of the facilities and other goods to facilitate the services. This model appears to be primarily utilized by larger school districts within the state.

Budgeted revenues and expenditures for special education for districts utilizing this model are found on “Form 30 Special Education” of the USD’s annual budget document.

An example of this model is USD 457 Garden City.

Cooperative Model

The second model allows two or more USDs to form a special education cooperative that provides services for all special education students within the participating districts. In this model, one of the participating USDs serves as the “host district,” which is officially responsible for the hiring and compensation of all required staff and paying for all other costs incurred with the provision of services. The other participating districts then provide payments to the host district for the provision of said services.

Budgeted revenues and expenditures for each member district of a cooperative model are found on "Form 30 Special Education” of the USD’s annual budget document. The revenues and expenditures of the cooperative are found on “Form 78 COOP Special Education” of the host district’s budget document.

An example of a cooperative model is the Harvey County Special Education Cooperative, where USD 373 Newton is the host district and both USD 440 Halstead and USD 460 Hesston are members.

Interlocal Model

The third model permits two or more USDs to form an interlocal education organization for the provision of special education services to the member districts. Operationally, “interlocals” are similar to the cooperative model in their provision of services and many have the term “cooperative” in their name. The key difference is that an interlocal is an independent entity that is controlled by a board. The board is traditionally composed of one representative from each member school district. The interlocal organization is then responsible for the hiring and compensation of all special education staff and ensuring adequate facilities and other items are available for the provision of services. All member districts then pay the interlocal agreed-upon amounts as determined by the board.

Budgeted revenues and expenditures for each member district of an interlocal model are found on “Form 30 Special Education” of the USD’s annual budget document. The revenue and expenses for an interlocal are found on “Form 30 Special Education” of the interlocal’s separate budget document submitted to KSDE.

An example of an interlocal model is the ANW Special Education Cooperative, where the following school districts are members and have a representative on the governing board:

- USD 101 Erie;
- USD 256 Marmaton Valley;
- USD 257 Iola;
- USD 258 Humboldt;
- USD 366 Woodson;
- USD 387 Altoona-Midway;
- USD 413 Chanute Public Schools; and
- USD 479 Crest.

A map of all special education cooperatives and interlocals can be found in the Appendix.

Special Education Funding Sources

USDs in Kansas primarily receive their funding for special education services from the following sources:

- Federal special education aid;
- Medicaid;
- State institutions;
- Local option budget[2]; and
- State special education aid.

Because USDs are legally required to provide these services to students regardless of funding, any costs the USD incurs in excess of appropriated special education funds must be paid for utilizing general federal, state, or local funding.

Special Education Excess Cost Funding

Provisions of SEECA, codified in KSA 2024 Supp. 72-3422, require the State Board to determine the amount of state aid for the provision of special education services each year. This cost is determined using the following formula found in statute:

1. Determine the total weighted full-time equivalent (FTE) student enrollment as provided on the legal maximum general fund calculation data computed by the State Department of Education (KSDE) with the exclusions of special education, bilingual, transportation, career technical education, and at-risk weightings;

2. Multiply the amount determined in Step 1 by the base aid for student excellence established in KSA 2024 Supp. 72-5132;

2 This funding source could be a mix of local and state funding based upon how much Supplemental State Aid a district receives in equalization aid.

3. Divide the amount from Step 2 by the total number of unweighted FTE students enrolled in all school districts as of September 20;

4. Determine the total FTE enrollment of exceptional children receiving special education and related services provided by all school districts;

5. Multiply the amount obtained in Step 3 by the number determined in Step 4;

6. Multiply the amount obtained in Step 5 by the statewide average local option budget authorized percent;

7. Determine the aggregate amount of Step 5 and Step 6;

8. Determine the amount of federal funds received by all school districts for the provision of special education and related services;

9. Determine the amount of revenue received by all school districts for Medicaid reimbursements and rendered under contracts with the state institutions for the provisions of special education and related services by the state institutions (e.g.: Parsons State Hospital);

10. Add the amounts in Step 8 and Step 9 to the number from Step 7;

11. Determine the total amount of expenditures of all school districts for the provisions of special education and related services;

12. Subtract the number in Step 10 from the number in Step 11; and

13. Multiply Step 12 by 92.0 percent.

This determination of special education state aid is generally referred to as “excess costs” due to its attempt to capture the costs that school districts incur when providing special education services that are in excess of those to educate a general education student.

Additional documents regarding the determination of special education state aid can be found in the Appendix.

Special Education Funding Distribution

The SEECA funding statute (KSA 2024 Supp. 72-3422) also prescribes that special education state aid is to be distributed to districts first as reimbursements for the following activities:

- Catastrophic state aid (KSA 72-3425);

- Medicaid replacement state aid (KSA 72-3440);

- Actual travel allowances paid to special education teachers, not to exceed the rate specified under KSA 75-3203, for each mile actually traveled during the

school year in connection with duties in providing special education or related services for exceptional children;

- 80.0 percent of actual travel expenses incurred for providing transportation for exceptional children to special education or related services; and

- 80.0 percent of actual expenses incurred for the maintenance of an exceptional child at some place other than the residence of such child for the purpose of providing special education or related services.

Following the reimbursements described above, KSDE is then required to divide the remaining amount of special education state aid by the statewide FTE for special education teachers, of which a licensed special education teacher counts as 1.0 FTE and a special education paraprofessional counts as a 0.4 FTE. USDs then receive special education state aid based upon their number of special education teacher FTEs multiplied by the per-FTE amount determined by KSDE. Under this methodology, each USD will submit their estimated special education FTEs to KSDE in September so that special education payments can be made accordingly. The time and manner in which special education aid is distributed to USDs is determined by the State Board pursuant to KSA 72-3423.

Additionally, KSA 2024 Supp. 72-3422 stipulates that any special education state aid in excess of $528.0 million be distributed to USDs utilizing a special education services aid equalization distribution schedule that is established by the State Board.

Catastrophic State Aid

Originally enacted in 1994 and most recently amended in 2010, Catastrophic State Aid (KSA 72-3425) provides districts with additional special education funds for high cost students. Statute tasks the State Board of Education with defining and determining the criteria for "excessive costs," approving school district applications, and determining the amount of catastrophic state aid a district may receive.

All school districts are eligible to receive catastrophic state aid, but any district wishing to receive said aid must submit an application to the State Board of Education which contains the following:

- Description of the special education or related services provided;

- Name(s) of the children that services were provided to; and

- Amounts expended to provide special education and related services to the aforementioned child(ren).

Catastrophic state aid is calculated for each district using the following formula prescribed in statute:

- Determine the cost of providing special education and related services to an exceptional child in the school district for which an application for catastrophic state aid has been submitted;

- Determine the amount of state aid the district received under KSA 72-3422 in the current school year for such exceptional child;

- Subtract the amount determined under Step 2 from the amount determined in Step 1;

- Determine the amount of state aid paid per special teacher under KSA 72-3422 in the preceding school year;

- Multiply the amount determined under Step 4 by Step 2;

- Subtract the product obtained under Step 5 from the difference obtained under Step 3; and

- Multiply the difference obtained under Step 6 by 0.75.

The end result of this formula is the amount of catastrophic state aid a district is eligible to receive for that exceptional child. Furthermore, statute allows for a district's catastrophic state aid to be prorated in the event that the amount of catastrophic state aid is insufficient to cover all eligible districts for that given year.

Medicaid Replacement State Aid

Established in 2008, KSA 72-3440 requires the State Board of Education to annually designate up to $9.0 million of appropriated special education state aid as Medicaid replacement state aid. Each school district is entitled to Medicaid replacement state aid and the State Board of Education determines district aid amounts using the following formula prescribed in statute:

- Determine the total number of children receiving Medicaid benefits in all school districts on March 1 of each school year;

- Divide the amount of moneys designated as Medicaid replacement state aid by the amount determined in Step 1;

- Multiply the quotient determined under Step 2 by the number of children receiving Medicaid benefits in each school district on March 1 of each year to determine the district's Medicaid replacement state aid.

State Board of Education Distribution Model

The model adopted by the State Board for the distribution of this additional special education state aid is a local contribution model (LCM). The LCM starts with a district's total special education expenditures and then subtracts the following revenues:

- Special education state aid;
- Federal special education aid; and
- Medicaid reimbursements.

The remaining amount of expenditures is then considered the district's "Local Contribution" and the district receives a portion of the set-aside special education state aid based upon its proportion of the statewide local contribution.

Reports to the Legislature

KSA 2024 Supp. 72-3422a requires KSDE to annually determine and report on the special education excess cost at the USD level, specifically including percentage and dollar amounts. The determination of excess cost for a USD largely mirrors that of the excess cost formula described above. Such KSDE report is required to be published on the KSDE website and be submitted to the House Committee on K-12 Education Budget and the Senate Committee on Education by January 31 of each year.

Appendix Summary

The following items can be found in the Appendix of this memorandum as supporting documents. Summaries of each document can be found below.

Kansas School Districts Special Education Service Map

This document contains a map of all USDs in the state with an overlay of special education cooperatives and interlocals. USDs without a colored overlay are districts that independently provide their own special education services. The map includes a table that identifies each cooperative and interlocal providing special education services and which USDs are members.

Example of Statewide Special Education Excess Cost Formula

This document provides a step-by-step example of how the special education state aid formula in KSA 72-3422 works. The example utilizes small, unrelated numbers that do not represent actual costs, funding, or proportions of cost or funding with regards to the determination or appropriation of special education state aid.

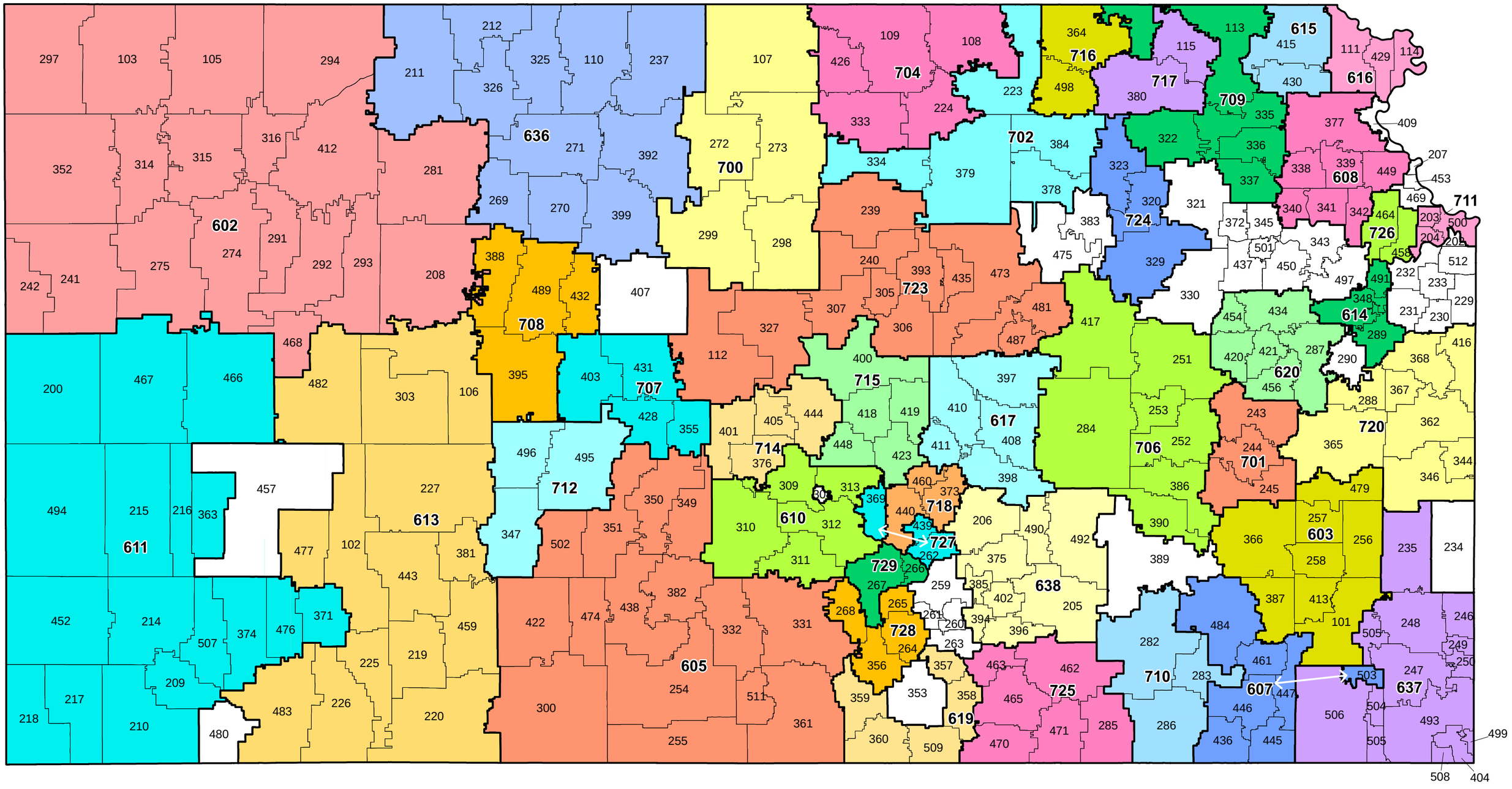
Example of Statewide Special Education State Aid Distribution Formula

This document provides a step-by-step example of how the special education state aid distribution model described in this memorandum works. The example utilizes small, unrelated numbers that do not represent actual costs, funding, or any other factors related to the distribution of special education state aid.

Special Education Funding and Payment Cycle

This document provides a visualization of the annual process for the determination and distribution of special education state aid. Entries colored in orange represent actions taken to determine and appropriate special education state aid. Entries in green represent distributions of funds to USDs.

Kansas School Districts Participating in Special Education Cooperatives and Interlocals



Data Source: Kansas Department of Education

Kansas Legislative Research Department January 26, 2023 USDv2a.wor

USD	Special Education Cooperatives and Interlocals	Special Education Cooperatives and Interlocals	Special Education Cooperatives and Interlocals	Special Education Cooperatives and Interlocals
202 Turner USD	**602 Northwest Kansas Educational Services Center**	**611 High Plains Educational Cooperative (continued)**	**637 Southeast Kansas (SEK) Special Education Interlocal**	**711 Wyandotte County Special Education Cooperative**
207 Fort Leavenworth USD	103 Cheylin USD	214 Ulysses USD	235 Uniontown USD	203 Piper USD
229 Blue Valley USD	105 Rawlins County USD	215 Lakin USD	246 Northeast USD	204 Bonner Springs USD
230 Spring Hill USD	208 Wakeeney USD	216 Deerfield USD	247 Cherokee USD	500 Kansas City USD
231 Gardner Edgerton USD	241 Wallace County Schools USD	217 Rolla USD	248 Girard USD	**712 Tri-County Special Services Cooperative**
232 De Soto USD	242 Weskan USD	218 Elkhart USD	249 Frontenac Public Schools USD	347 Kinsley-Offerle USD
233 Olathe USD	274 Oakley USD	363 Holcomb USD	250 Pittsburg USD	495 Fort Larned USD
234 Fort Scott USD	275 Triplains USD	371 Montezuma USD	404 Riverton USD	496 Pawnee Heights USD
259 Wichita USD	281 Graham County USD	374 Sublette USD	493 Columbus USD	**714 Rice County Special Services Cooperative**
260 Derby USD	291 Grinnell Public Schools USD	452 Stanton County USD	499 Galena USD	376 Sterling USD
261 Haysville USD	292 Wheatland USD	466 Scott County USD	504 Oswego USD	401 Chase-Raymond USD
263 Mulvane USD	293 Quinter Public Schools USD	467 Leoti USD	505 Chetopa-St. Paul USD	405 Lyons USD
290 Ottawa USD	294 Oberlin USD	476 Copeland USD	506 Labette County USD	444 Little River USD
308 Hutchinson Public Schools USD	297 St Francis Comm. Schools USD	494 Syracuse USD	508 Baxter Springs USD	**715 McPherson County Special Education Cooperative**
321 Kaw Valley USD	314 Brewster USD	507 Satanta USD	**638 Butler County Special Education Interlocal**	400 Smoky Valley USD
330 Wabaunsee East USD	315 Colby Public Schools USD	**613 Southwest Kansas Area Cooperative**	205 Bluestem USD	418 McPherson USD
343 Perry Public Schools USD	316 Golden Plains USD	102 Cimarron-Ensign USD	206 Remington-Whitewater USD	419 Canton-Galva USD
345 Seaman USD	352 Goodland USD	106 Western Plains USD	375 Circle USD	423 Moundridge USD
353 Wellington USD	412 Hoxie Community Schools USD	219 Minneola USD	385 Andover USD	448 Inman USD
372 Silver Lake USD	468 Healy Public Schools	220 Ashland USD	394 Rose Hill Public Schools USD	**716 Marshall County Special Education Cooperative**
383 Manhattan USD	**603 ANW Special Education Cooperative**	225 Fowler USD	396 Douglass Public Schools USD	364 Marysville USD
389 Eureka USD	101 Erie USD	226 Meade USD	402 Augusta USD	498 Valley Heights USD
407 Russell County USD	256 Marmaton Valley USD	227 Jetmore USD	490 El Dorado USD	**717 Marshall - Nemaha County Special Education Cooperative**
409 Atchison Public Schools USD	257 Iola USD	303 Ness City USD	492 Flinthills USD	115 Nemaha USD
437 Auburn-Washburn USD	258 Humboldt USD	381 Spearville USD	**700 Beloit Special Education Cooperative**	380 Vermillion USD
450 Shawnee Heights USD	366 Woodson USD	443 Dodge City USD	107 Rock Hills USD	**718 Harvey County Special Education Cooperative**
453 Leavenworth USD	387 Altoona-Midway USD	459 Bucklin USD	272 Waconda USD	373 Newton USD
457 Garden City USD	413 Chanute Public Schools USD	477 Ingalls USD	273 Beloit USD	440 Halstead USD
468 Healy Public Schools USD	479 Crest USD	482 Dighton USD	298 Lincoln USD	460 Hesston USD
469 Lansing USD	**605 South Central Kansas Special Education Cooperative**	483 Kismet-Plains USD	299 Sylvan Grove USD	**720 East Central Kansas Special Education Cooperative**
475 Geary County Schools USD	254 Barber County North USD	**614 East Central Kansas Cooperative in Education**	**701 Coffey County Special Education Cooperative**	288 Central Heights USD
480 Liberal USD	255 South Barber USD	289 Wellsville USD	243 Lebo-Waverly USD	344 Pleasanton USD
497 Lawrence USD	300 Comanche County USD	348 Baldwin City USD	244 Burlington USD	346 Jayhawk USD
501 Topeka Public Schools USD	331 Kingman-Norwich USD	491 Eudora USD	245 Leroy-Gridley USD	362 Prairie View USD
512 Shawnee Mission Public Schools USD	332 Cunningham USD	**615 Brown County Kansas Special Education Cooperative**	**702 Twin Lakes Education Cooperative**	365 Garnett USD
	349 Stafford USD	415 Hiawatha USD	223 Barnes USD	367 Osawatomie USD
	350 St. John-Hudson USD	430 South Brown County USD	334 Southern Cloud USD	368 Paola USD
	351 Macksville USD	**616 Doniphan County Education Cooperative**	378 Riley County USD	416 Louisburg USD
	361 Anthony-Harper USD	111 Doniphan West USD	379 Clay Center USD	**723 Central Kansas Cooperative in Education**
	382 Pratt USD	114 Riverside USD	384 Blue Valley USD	112 Central Plains USD
	422 Greensburg USD	429 Troy Public Schools USD	**704 Learning Cooperative of North Central Kansas**	239 North Ottawa County USD
	438 Skyline Schools USD	**617 Marion County Special Education**	108 North Central-Washington Schools USD	240 Twin Valley USD
	474 Haviland USD	397 Centre USD	109 Republic County-Hillcrest Rural Schools USD	305 Salina USD
	502 Lewis USD	398 Peabody-Burns USD	224 Clifton-Clyde USD	306 Southeast of Saline USD
	511 Attica USD	408 Marion-Florence USD	333 Concordia USD	307 Ell-Saline USD
	607 Tri County Special Education Cooperative	410 Durham-Hillsboro-Lehigh USD	426 Pike Valley USD	327 Ellsworth USD
	436 Caney Valley USD	411 Goessel USD	**706 Flint Hills Special Education Cooperative**	393 Solomon USD
	445 Coffeyville USD	**619 Sumner County Educational Services**	251 North Lyon County USD	435 Abilene USD
	446 Independence USD	357 Belle Plaine USD	252 Southern Lyon County USD	473 Chapman USD
	447 Cherryvale USD	358 Oxford USD	253 Emporia USD	481 Rural Vista USD
	461 Neodesha USD	359 Argonia Public Schools USD	284 Chase County USD	487 Herington USD
	484 Fredonia USD	360 Caldwell USD	386 Madison-Virgil USD	**724 Special Services Cooperative of Wamego**
	503 Parsons USD	509 South Haven USD	390 Hamilton USD	320 Wamego USD
	608 Keystone Learning Services	**620 Three Lakes Educational Cooperative**	417 Morris County USD	323 Rock Creek USD
	338 Valley Falls USD	287 West Franklin USD	**707 Barton County Special Services**	329 Mill Creek Valley USD
	339 Jefferson County North USD	420 Osage City USD	355 Ellinwood Public Schools USD	**725 Cowley County Special Services Cooperative**
	340 Jefferson West USD	421 Lyndon USD	403 Otis-Bison USD	285 Cedar Vale USD
	341 Oskaloosa Public Schools USD	434 Santa Fe Trail USD	428 Great Bend USD	462 Central USD
	342 McLouth USD	454 Burlingame Public School USD	431 Hoisington USD	463 Udall USD
	377 Atchison Co. Comm. Schools USD	456 Marais des Cygnes Valley USD	**708 West Central Kansas Special Education Cooperative**	465 Winfield USD
	449 Easton USD	**636 North Central Kansas Special Education Cooperative Interlocal**	388 Ellis USD	470 Arkansas City USD
	610 Reno County Education Cooperative	110 Thunder Ridge USD	395 LaCrosse USD	471 Dexter USD
	309 Nickerson USD	211 Norton Community Schools USD	432 Victoria USD	**726 Tonganoxie/Basehor-Linwood Special Education Cooperative**
	310 Fairfield USD	212 Northern Valley USD	489 Hays USD	458 Basehor-Linwood USD
	311 Pretty Prairie USD	237 Smith Center USD	**709 Holton Special Education Cooperative**	464 Tonganoxie USD
	312 Haven Public Schools USD	269 Palco USD	113 Prairie Hills USD	**727 Ark Valley Special Education Cooperative**
	313 Buhler USD	270 Plainville USD	322 Onaga-Havensville-Wheaton USD	262 Valley Center Public Schools USD
	611 High Plains Educational Cooperative	271 Stockton USD	335 North Jackson USD	369 Burrton USD
	200 Greeley County Schools USD	325 Phillipsburg USD	336 Holton USD	439 Sedgwick Public Schools USD
	209 Moscow Public Schools USD	326 Logan USD	337 Royal Valley USD	**728 Goddard Special Education Cooperative**
	210 Hugoton Public Schools USD	392 Osborne County USD	**710 Chautauqua and Elk County Special Education Services**	264 Clearwater USD
		399 Paradise USD	282 West Elk USD	265 Goddard USD
			283 Elk Valley USD	268 Cheney USD
			286 Chautauqua County Community USD	356 Conway Springs USD
				729 Maize Special Education Cooperative
				266 Maize USD
				267 Renwick USD

602 - 638 are Interlocals

700 - 729 are Cooperatives

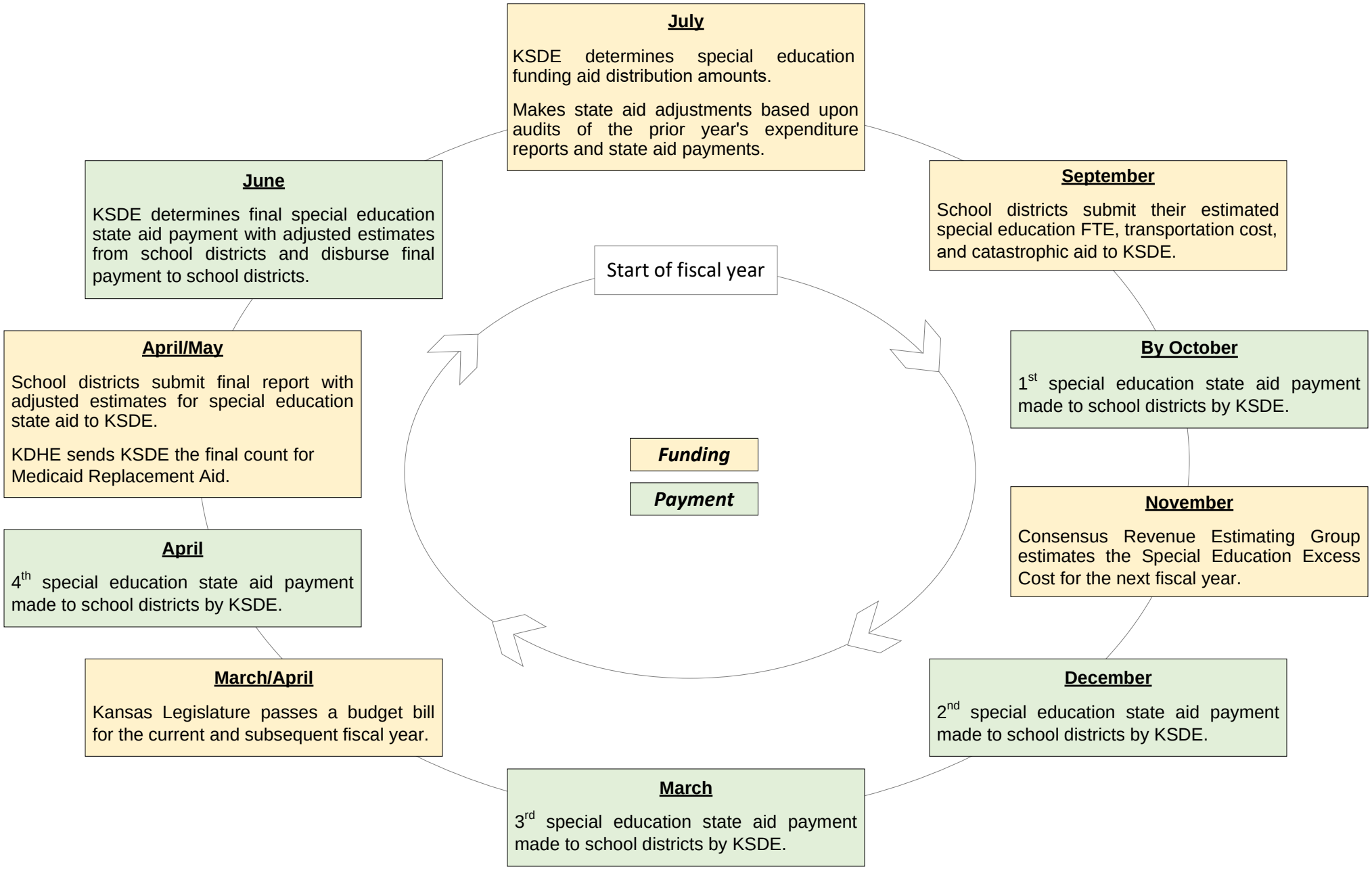
EXAMPLE OF STATEWIDE SPECIAL EDUCATION EXCESS COST FORMULA (KSA 72-3422)

Step	Description	Formula	Total
Step 1a	Determine total amount of total weighted full-time equivalent (FTE) student enrollment as provided on KSDE's Legal Max	100 FTE	100 FTE
Step 1b	Exclude the special education, bilingual, transportation, career technical education, and at-risk student weightings.	100 FTE - 30 FTE	70 FTE
Step 2	Multiply Step 1b by the BASE Aid for student excellence	70 FTE * $25	$1,750
Step 3	Divide Step 2 total by total number of FTE equivalent pupils in all USDs as of September 20	$1,750 ÷ 50 FTE	$35
Step 4	Determine total FTE enrollment of students receiving special education and related services provided by all school districts	15 FTE	15 FTE
Step 5	Multiply Step 3 total by Step 4 total	$35 * 15 FTE	$525
Step 6	Multiply the amount of Step 5 by the statewide average local option budget authorized percent	$525 * 33%	$173
Step 7	Add together Step 5 and Step 6	$525 + $173	$698
Step 8	Determine amount of federal funds received by all school districts for the provision of special education and related services	$100	$100
Step 9	Determine amount of revenue received by all school districts from Medicaid reimbursements and from contracts with state institutions for provisions of special education and related services by state institutions (eg: Parsons State Hospital)	$20	$20
Step 10	Add together Step 7, Step 8, and Step 9	$698 + $100 +$20	$818
Step 11	Determine total amount of expenditures of all school districts for the provisions of special education and related services (prior fiscal year expenditures with estimated increases)	$1,000	$1,000
Step 12	Subtract amount in Step 10 from amount in Step 11	$1,000 - $818	$182
Step 13	Multiply Step 12 total by 92.0 percent	$182 * 92%	**$167**

EXAMPLE OF SPECIAL EDUCATION STATE AID DISTRIBUTION

Step	Description	Formula	Total	District 1	District 2
Step 1	Determine Special Education State Aid	$167.00	$167.00	-	-
Step 2	Subtract amount of Special Educaton State Aid in excess of statutory threshold and disburse as determined by the State Board of Education	$17.00	$150.00	$2.00	$0.50
Step 3	Subtract Medicaid Replacement State Aid (KSA 72-3440) from total Special Education State Aid and disburse to qualifying USDs.	$3.00	$147.00	$0.50	$0.10
Step 4	Subtract Catastrophic State Aid (KSA 72-3425) from total Special Education State Aid and disburse to qualifying USDs.	$4.00	$143.00	$0.25	$0.40
Step 5	Subtract 80% of mileage paid to special teachers for travel during the school year to provide special education or related services from Special Education State Aid (KSA 72-3422) from total Special Education State Aid and disburse to qualifying USDs.	$7.00	$136.00	$0.50	$1.50
Step 6	Subtract 80% of expenses incurred for providing transportation for special education or related services (KSA 72-3422) from total Special Education State Aid and disburse to qualifying USDs.	$7.00	$129.00	$1.25	$1.00
Step 7	Subtract 80% of expenses for maintenace of special education students in out-of-home placement from total Special Education State Aid and disburse to qualifying USDs.	$1.00	$128.00	$0.10	$0.00
Step 8	Determine statewide FTE of special education teachers with each special teacher = 1 FTE and each para = 2/5 FTE.	20 + (75 x 2/5)	50	15	3
Step 9	Divide remaining Special Education State Aid by number determined in Step 8 and disburse to USDs based upon each district's special education staff FTE.	$128.00 / 50	$ 2.56 per USD Spec. Ed. staff FTE	$38.40	$7.68
Example Total		-	-	$43.00	$11.18

Special Education Funding and Payment Cycle



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