

# HOUSE RESEARCH

## Bill Summary

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### Overview

Local school districts are required by state law to provide appropriate and necessary special education to children with disabilities from birth to 21 years of age. Approximately 111,000 students, or roughly 10.5 percent, of the K-12 pupils in the state receive some special education services. School districts receive state aid and some federal aid to pay for special education services. If these funds are insufficient to pay for the costs of the programs, districts must use other general fund revenue.

A school district's special education base revenue is determined by a reimbursement formula. Special education costs are calculated for a base year, two fiscal years prior to the year of the aid payment. Somewhat simplified, the special education base revenue is equal to 68 percent of the salaries paid to essential personnel in the district's program for children with a disability plus 52 percent of the difference for certain contracted expenditures. Because the base year is lagged two years, significant changes in a district's special education program are not reflected in the regular special education funding for two years, although a portion of these costs may be funded through the excess cost aid formula for certain districts.

### Section

- 1 **Special education funding definitions.** Changes the current two-year lag in base year data used to calculate special education funding to a one-year lag.