

Example of Special Ed Funding Formula for a Single District

Row Number	Step 1. Base Component	
1	Resident Enrollment	2491
2	Students with Disabilities (Excluding state agency clients)	575
3	Prevalence Rate	23.08%
4	Eligible Students (15% Times Resident Enrollment)	374
5	Base EPS Rate	\$5,300
6	Special Ed EPS Rate (1.375 * Base EPS Rate)	\$7,288
7	Special Ed EPS Rate * Students with Disabilities (Row 6 * Row 4)	\$2,723,078

Step 2. Prevalence Adjustment		
8	Incremental Students (Number of Students Above 15%)	201
9	Prevalence Adjustment (.38 * Base EPS Rate)	\$405,534

Row Number	Step 3. Small Adjustment (Applies if District has Fewer than 20 Students with Disabilities)	
	Factors	
10	2004 - 2005 Teacher Average Salary	\$40,615
11	Teacher Average Salary + 19% for Benefits	\$48,332
12	2004 - 2005 Director Average Salary	\$64,202
13	Director Average Salary + 19% for Benefits	\$76,400
14	Teachers with 15:1 Ratio	0.0
15	Teachers with Allowable Ratios	
16	Fewer than 10 Students (10:1)	0
17	10 - 19 Students (14:1)	0
18	Additional Teachers Permitted (Row 16 or 17 - Row 14)	0.00
19	Allocation for Additional Teachers (Row 18 * Row 11)	\$0
20	Directors with 216:1 Ratio	0.00
21	Directors with Allowable Ratios	
22	Fewer than 10 Students (37:1)	0.00
23	10 - 19 Students (78:1)	0.00
24	Additional Directors Permitted (Row 22 or 23 - Row 20)	0.00
25	Allocation for Additional Directors (Row 24 * Row 12)	\$0
26	Related Service with \$1512 Per Student	\$0
27	Related Service with Allowable Per Student Costs	
28	Fewer than 10 Students (\$2497)	\$0
29	10 - 19 Students (\$1991)	\$0
30	Allocation for Additional Related Service Costs (Row 28 or 29 - Row 26)	\$0
31	Total Small District Adjustment (Row 19 + Row 25 + Row 30)	\$0

Row Number	Step 4. High Cost In-District Adjustment (See Table 2 for assumptions)	
32	Number of Estimated High Cost Students (See "High Cost In-Dist Adj Calc" Sheet for Details)	58
33	Estimated Cost of Estimated High Cost Students	\$1,329,107
34	Cost if High Cost Students at 3X State Average Special Ed EPS Rate (\$20,778)	\$1,205,124
35	Allocation for High Cost In-District Students (Row 33 - Row 34)	\$123,983
	Step 5. High Cost Out-of-District Adjustment	
36	Number of Estimated High Cost Out-of-District Students (from 2003 - 2004 EF-S-07 Report)	2
37	Estimated Cost of Estimated High Cost Out-of-District Students (from 2003 - 2004 EF-S-07 Report)	\$84,294
38	Estimated Cost of Estimated High Cost Out-of-District Students (from 2003 - 2004 EF-S-07 Report) Inflated to 2004 - 2005 dollars using 1.8%	\$85,811
39	Estimated Cost of Estimated High Cost Out-of-District Students (from 2003 - 2004 EF-S-07 Report) Inflated to 2005 - 2006 dollars using 1.8%	\$87,356
40	Cost if High Cost Out-of-District Students at 4X State Average Special Ed EPS Rate (\$27,704)	\$55,408
41	Allocation for High Cost Out-of-District Students (Row 39 - Row 40)	\$31,948
42	Sub-Total of Special Ed EPS Allocation	\$3,284,543
	Step 6. Calculation of State Special Ed EPS Allocation Excluding Federal Revenues	
43	Federal Revenues Used for Personnel Expenses (as reported on the EF-S-02)...Do Not Subtract Out Federal Revenues Used for G&T	\$485,048
44	Federal Revenues Used for Personnel Expenses Inflated to 2004 - 2005 using 10%	\$533,553
45	Federal Revenues Used for Personnel Expenses Inflated to 2005 - 2006 using 10%	\$586,908
46	State Special Ed EPS Allocation (Row 42 - Row 45)	\$2,697,635
	Step 7. Maintenance of Effort Adjustment (If District Must Maintain Effort)	
47	2003 - 2004 Expenditures from EF-S-02 (State/Local) and EF-S-07	\$2,858,763
48	Maintenance of Effort Allocation (Row 47 - Row 46)	\$161,128
49	Gross Special Ed EPS Allocation (Row 48 + Row 46)	\$2,858,763
	Step 8. Subtract Out Medicaid Revenues	
50	Medicaid Revenues (From General Fund)*	\$449,510
51	Medicaid Revenues Inflated to 2004 - 2005 using 1.8%	\$457,601
52	Medicaid Revenues Inflated to 2005 - 2006 using 1.8%	\$465,838
53	EPS SPECIAL ED ALLOCATION 2005 - 2006 (Row 49 - Row 52)	\$2,392,925