

FY26 ACT 173 SPECIAL EDUCATION PLAN

GENERAL INSTRUCTIONS

Purpose

The Agency requests that each supervisory union/supervisory district (SU/SD) submit an Act 173 Special Education Plan annually to the Secretary of Education. The purpose of the Plan is to report to the Agency of Education on:

1. Each SU/SDs anticipated extraordinary reimbursement for special education for school year 2025-2026 (FY26)
2. Inform the FY26 aid projection ([16 V.S.A. § 2967](#))
3. Provide current year data (FY25) and state placed student mainstream data to calculate mainstream rates ([16 V.S.A. § 2950](#))

The FY25 and FY26 information packet is due back to the Agency, uploaded to SharePoint, by **November 15**. There are two sections of the Act 173 Special Education Plan, sections B and D.

Section B

Section B is completed for the SU/SD with the combined information for the SU/SD itself **and its member districts** and consists of:

- Signature Page
- Extraordinary Cost Detail (updated form)
- Aid Projection and Mainstream Data (new for FY26)

Section D

Section D is completed for the SU/SD with the combined information for the SU itself and its member districts and consists of:

- **Part 1:** Special education teachers and paraprofessionals employed and needed for school year 24-25
- **Part 2:** Other special education and related service personnel employed and needed for school year 24-25

Submission Instructions

PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THE FORMS.

The due date for all sections of the Act 173 plan is **November 15, 2024**. In late summer, each business manager will receive an email invite with a link to drop forms B and D

If you have questions about this document or would like additional information please contact: The [Special Education Finance Team](#)

into a secure SharePoint site for submission. If you do not receive this invite, have difficulty accessing SharePoint, or require access to be given to an additional staff member, please email your request to: SpecialEducationFinance@vermont.gov

A copy of the Act 173 Special Education Plan and any worksheets should be kept by the person preparing the report. This will help respond to any questions that are raised during the Agency's review of the Act 173 Special Education Plan.

Signature Page

On or before November 15, each SU/SD is requested to submit to the Secretary the information required to estimate the SUs projected FY26 extraordinary special education reimbursement.

The name and phone number of the person who can answer questions about the Act 173 Special Education Plan submission must be entered on the form. This will allow us to contact the appropriate person if we have questions.

This form requires the signature of the superintendent to verify that the information provided is accurate. The uploaded form in SharePoint may include a scanned or electronic signature. If you prefer to submit an original signed signature page, please send to: Jennifer Perry, Special Education Finance, Agency of Education, 1 National Life Drive, Davis 5, Montpelier, VT 05620-2501.

Instructions for Est Extraordinary Cost Detail, Section B Part 3

[Extraordinary reimbursement](#) covers the allowable cost of all special education students ages 3 through 21 if their special education costs are expected to exceed **\$67,638** for July 1, 2025 through June 30, 2026. This only applies to cost for service on or after their 3rd birthday or until their 22nd birthday. Any costs for services before the 3rd birthday are not eligible for extraordinary reimbursement. Costs for services on or after the 22nd birthday are allowed only if an extension has been approved in writing by the Secretary of Education.

Est Extraordinary Cost Detail-Part 3 is completed only once for the SU/SD, not for each budget entity. When costs are split between the SU/SD and the districts, the costs are listed on one line. All costs for a student must be listed on the same line of the report.

The costs estimated here for extraordinary reimbursement cannot include costs paid from federal or other grant funds. Any costs that are expected to be covered by federal or other grant funds should not be included. As an example, if the cost for a student included special education tuition estimated at \$68,000 and transportation at \$4,500 but the transportation is expected to be paid from federal funds, only the \$68,000 can be listed for that student.

This form is used to report the estimated extraordinary cost by student with one line being used for each student. The first two columns identify the SU/SD, the next eight columns require information about the student. The remaining columns should be completed with the estimated special education cost for the student for FY26 by the

expenditure categories shown. If costs are split between the district and the SU, the district costs should be listed in the appropriate sections.

- **SU/SD:** Enter your SU/SD
- **PAYEE:** Enter your PAYEE code
- **Student ID / Permnumber:** Enter the student's seven digit identification number. (If you need an ID number, check with the school district person responsible for the student census.)
- **Student Name:** LEAVE THE STUDENT'S NAME BLANK. For continuity, the Agency keeps the formatting of forms consistent where possible. For the estimated next year's extraordinary expenditures, the student name is not required. The student should be a resident student at the school district reporting the student or of a school district within the SU reporting the student. Students whose special education costs will be reimbursed under State-Placed student reimbursement should not be included here.
- **Student Date of Birth:** Enter the student's dob mm/dd/yyyy; example 09/15/2015.
- **Student Town of Residence Code:** Enter the four-digit school district code (T001 for Addison through U401 for Mt Mansfield) which reflects the student's legal residence, you will find a code list on the worksheet named 'codes'
- **Primary Disability Category:** Select from dropdown appropriate primary disability category

Code	Disability Category
01	Intellectual Disability
04	Speech or Language Impairment
05	Visual Impairment
06	Emotional Disturbance
07	Orthopedic Impairment
08	Other Health Impairment
09	Specific Learning Disability
10	Deaf-Blindness
11	Multiple Disabilities
12	Developmental Delay
13	Traumatic Brain Injury
14	Autism Spectrum Disorder
15	Hearing Loss

- **Residential Placement:** Select "yes" if student is expected to be in a residential placement paid by the school district for any part of FY26 (July 1, 2025 through June 30, 2026.)
- **Placement Location:** Select appropriate placement location from the dropdown. Examples to assist in knowing which option to pick:
 - Essex Westford resident in ARC program = VT LEA Alternative Program
 - MMU resident in ARC program + VT LEA Alternative Program
 - Enosburgh resident going to Northern Mountain Valley (school choice) = Vt w/in district w/ district supports
 - Enosburgh resident going to Northern Mountain Valley w/ Howard center supports (school choice) = Vt w/in district w/ outside supports
- **School Placement Name:** Enter program where cost is expected to be incurred. Examples could include: On Top, Inspire for Autism, ODP Collaborative
- **Special Education Tuition:** Enter the amount estimated as this student's eligible special education tuition for FY26. Do not include regular education tuition or the ineligible portion of a public school special education tuition.
- **Written Agreement Costs:** Enter any excess cost agreement costs (SBE 2232 (j)) for actual costs incurred between the LEA and the therapeutic school as contracted outside of the max rate and provided to the student for IEP services. These costs do require the LEA to give notice to the Secretary of Education within 5 business days of their decision to contract for a written agreement.
- **Excess Cost Agreements:** Enter any written agreement costs (SBE 2232 (j)) for actual costs incurred between the LEA and the approved independent school as contracted outside of the tuition rate and provided to the student for IEP services. These costs do require the LEA to give notice to the Secretary of Education within 5 business days of their decision to contract for a written agreement. For questions on excess cost agreements and written agreements, please contact Deborah Ormsbee Deborah.Ormsbee@vermont.gov.
- **Specialized Equipment:** Enter the estimated rental or purchase cost of any equipment required by the student's IEP
- **Other Specialized Instruction Costs:** Enter the estimated cost of this student's instructional costs that are not considered tuition or equipment. This would include individual aide cost for students who have them. This could also include excess cost or a proration of other special education instructional staff's time based on either time spent with student or an average per pupil amount based on their caseload. Costs included here can only relate to services listed in the students' IEPs.



- **Related Services:** Enter the estimated cost of this student's related services as listed in his/her IEP. Some of the services included here would be:
 - Speech/Language Services
 - Special Education Evaluations
 - Occupational/Physical Therapy
 - Audiology and Deaf Education
 - Counseling Services
 - Interpreter Services
- **Transportation:** Enter the estimated cost of this student's transportation that is an eligible special education cost.
- **SU/SD Total Cost:** Calculated field. **Please note that neither administration expenses nor any costs to be paid from Federal funds can be included as part of an individual student's extraordinary cost.**
- **District Para Costs:** If applicable, Enter the estimated costs of paraprofessional services incurred at the district.
- **Individual Student Cost/Total Cost:** Calculated field.
- **Total Extraordinary Earned:** Calculated field, computes the cost eligible for extraordinary reimbursement by subtracting **the estimated \$67,638** from the Total Student Cost.
- **Total Eligible Cost:** Calculates an estimate based on data entered.

Instructions for Section B - Aid Projection

To assist the Agency of Education in preparing and publishing the required special education projection, please respond to the requests below reporting on the expected costs for your supervisory union/districts for each program listed in the upcoming year. Costs are not an assumption of funding, costs are needed to allocate funding.

Enter total FY26 (School year 2025-2026) planned and anticipated reimbursable expenditures for each service below **do not include funds derived from federal sources.*

- A. **Visually Impaired:** Expected costs for services for persons who are visually impaired
- B. **Deaf Hard of Hearing:** Expected costs for services for persons who are deaf and hard of hearing.
- C. **Interdisciplinary Team (I-team):** Expected costs for the interdisciplinary team program to your supervisory union/school districts
- D. **Emotional or Behavioral Challenges (BEST):** Expected costs for BEST related training and programs to meet the needs of students with emotional behavioral problems
- E. **Training (ACT 230):** Expected costs for Act 230 related training

Instructions for Section B – State Placed Student Mainstream Data

To assist the Agency of Education in updating Mainstream rates for worksheet A case management costs in the next fiscal year. Please respond for ECSE and PK-12 students. The tab for Mainstream Data should be filled out with current year data, FY25 data. Please respond to the five requests.

- A. **Special Education Paraprofessional FTEs:** To determine Mainstream rates, the FTE counts of two subsets of paraprofessionals are needed. The job classes for paraprofessionals, related to this request, are 111 and 112. Report total FTEs providing speech language services, supervised by a speech language provider (SLP), next, report total FTEs providing all other special education services. FTEs reported should exclude paraprofessionals providing services to non-special education students.

***The staff salary survey does not separate special education from total para counts.*

- B. **Case Load:** To determine the average case load, please report the number of students receiving services for two categories of students. The first request is total count of students receiving services for resource room, consulting teacher, or special educator. The job classes used for the numerator are 106, 110, 312, 206. Student counts receiving services for job classes 106, 110, 312 should be reported for RR/ CT/ SE and students counts receiving services for job class 206 should be reported for speech services.
- C. **Supply Cost:** There is an assumed supply cost for special education mainstream rates. Please report expected supply costs for direct instruction for special education. Object 600.