Special Education Funding 101

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Idaho State Dept. of Education

Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

Agenda

- Overview of Special Education Funding
- Federal IDEA Part B and Preschool Funding
- Compliance Requirements
- Exceptional Education Funding Trends
- State Exceptional Education Funding
- Other State and Local Exceptional Education Funding

Overview of Special Education Funding

Idaho State Department of Education

Funding and Accountability

Special Education Funding and Fiscal Accountability

Who are we, and what do we do?

- Oversee Federal Funds for IDEA Part B
- Approve LEA grant applications
- Process reimbursement requests
- Fiscal Monitoring of sub-recipients

Idaho Special Education Funding Sources

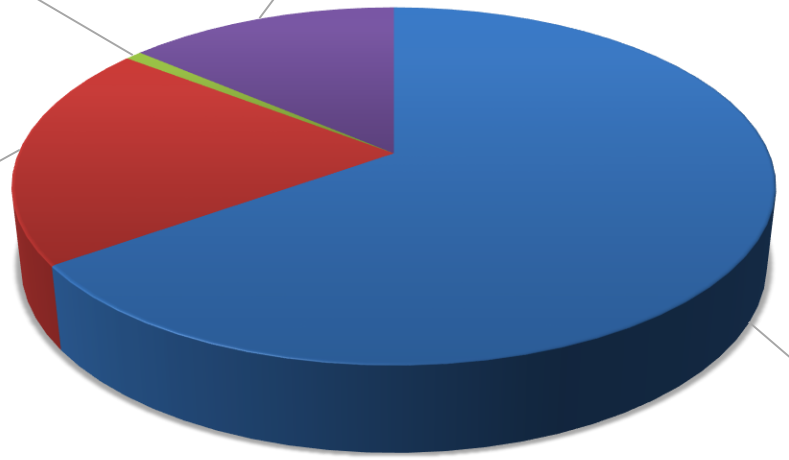
Total Funding

$253,643,754

Where does this come from?

(Reported via 2017 Financial Summary Report data)

State of Idaho Special Education Annual Funding



(Reported via 2017 Financial Summary Report data)

Federal IDEA Part B and Preschool Funding

Individuals with Disabilities Education Act (IDEA)

IDEA Part B and Preschool Federal Grant Funds

- Idaho receives federal funding annually from the- U.S. Department of Education.
- The purpose is to assist states in meeting the costs of providing special education and related services to children with disabilities.
- Allocations are determined according to a formula outlined in IDEA law.
- Funding is subject to certain eligibility requirements and other conditions, as outlined in IDEA regulations

IDEA Part B Federal Grants

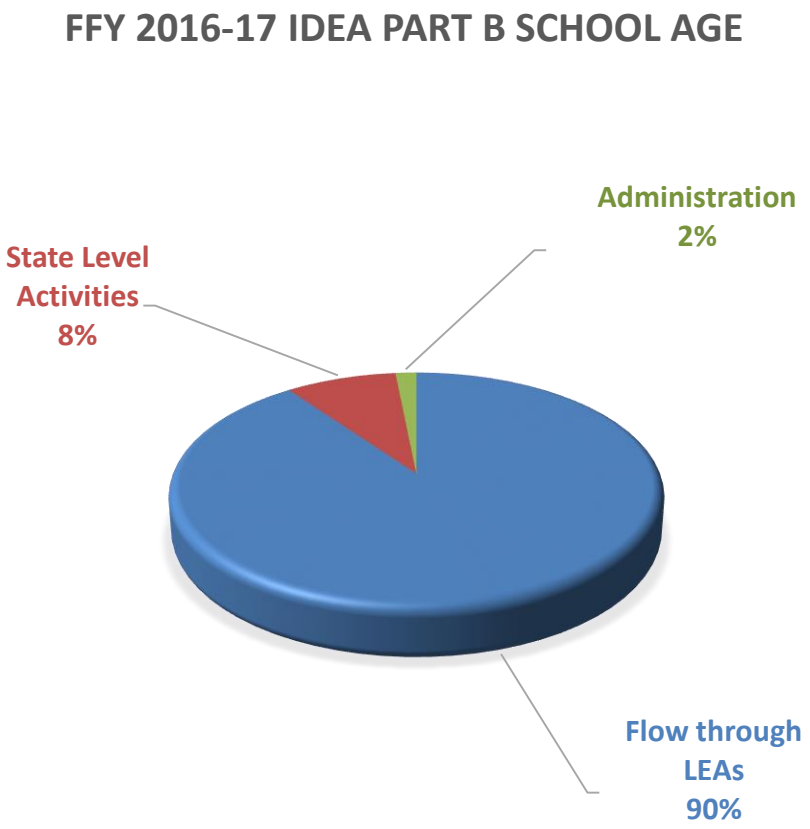
Section 611 - School Age

- Funds for students with disabilities, ages 3 through 21

Section 619 - Preschool Age

- Funds for students with disabilities, ages 3 through 5

IDEA Part B Fiscal Year 2016-2017



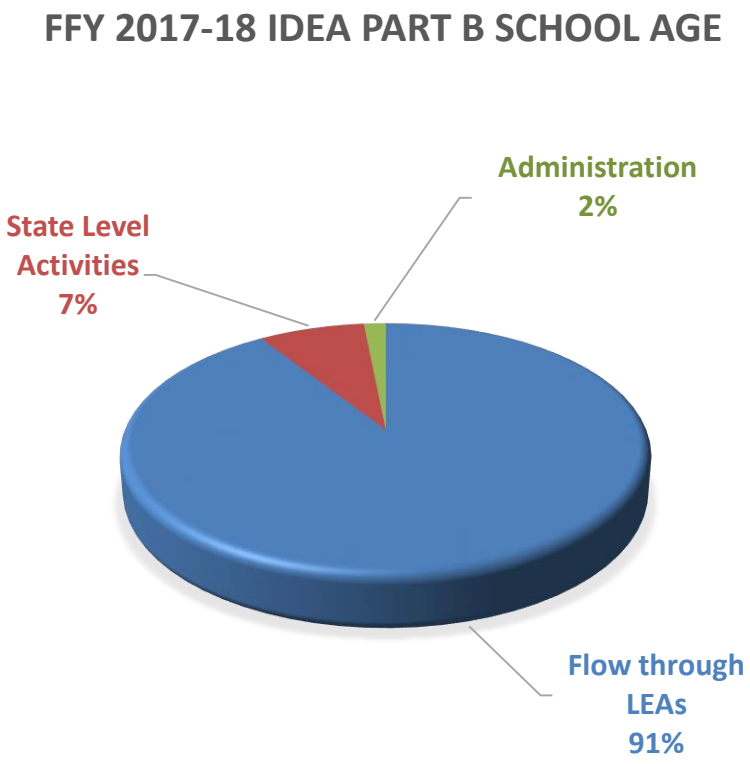
FFY 2016-17 IDEA Part B

- Total: $57,337,553
- Administration: $900,000
- State Level Activities: $4,825,209
- Flow through LEAs: $51,612,344

FFY 2016-17 IDEA Part B Preschool

- Total: $2,123,353
- (100% Flow through LEAs)

IDEA Part B Fiscal Year 2017-2018



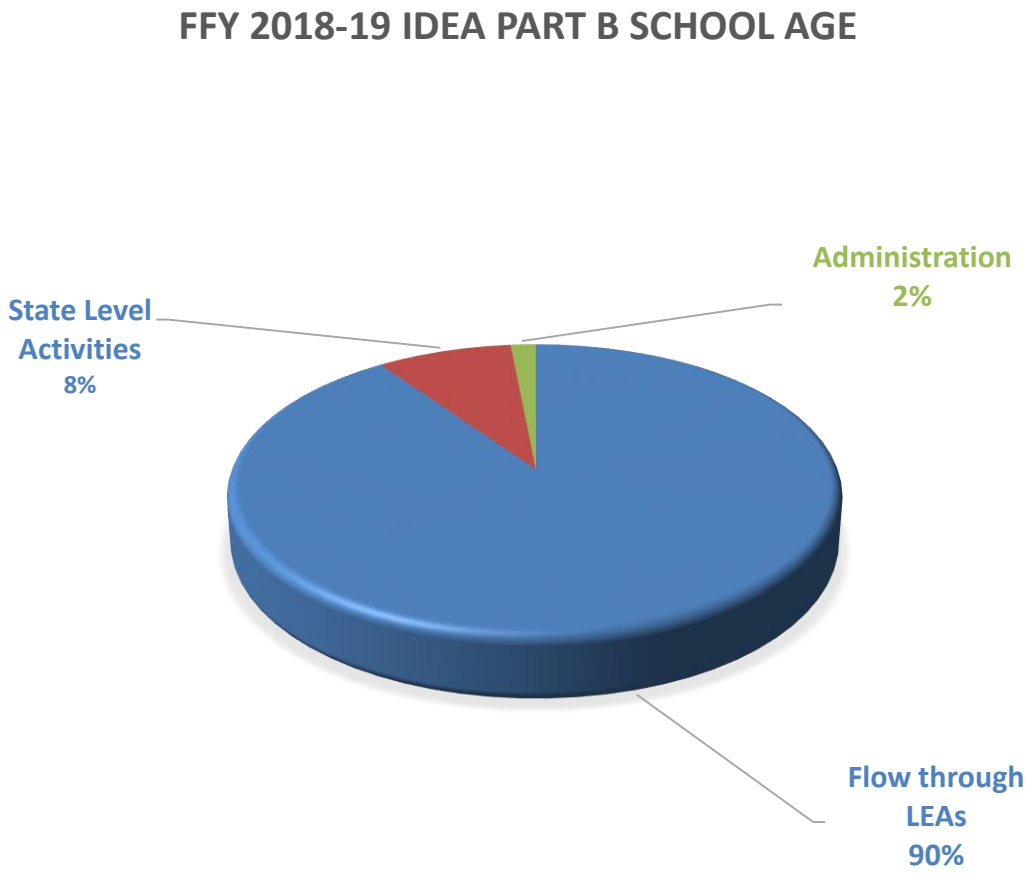
FFY 2017-18 IDEA Part B

- Total: $57,822,476
- Administration: $900,000
- State Level Activities: $4,361,000
- Flow through LEAs: $52,561,476

FFY 2017-18 IDEA Part B Preschool

- Total: $2,123,353
- (100% Flow through LEAs)

IDEA Part B Fiscal Year 2018-2019



FFY 2018-19 IDEA Part B

- Total: $59,266,522
- Administration: $900,000
- State Level Activities: $4,839,664
- Flow through LEAs: $53,526,858

FFY 2018-19 IDEA Part B Preschool

- Total: $2,190,206
- (100% Flow through LEAs)

Administration Costs

- Cost of general administrative expenses
- Cost to coordinate activities with other programs providing services to children with disabilities
- Cost to provide technical assistance
- Approximately 2% on average

State Level Activity Projects

- Idaho Educational Services for the Deaf and the Blind (IBESDB)
- Idaho Department of Corrections & Juvenile Corrections (IDOC/IDJC)
- Special Education Advisory Panel & Director Advisory Council (SEAP/DAC)
- Special Education Statewide Assessments
- Special Education Professional Development Assistance

State Level Activity Projects cont'd

- Idaho Parents Unlimited (IPUL)
- Idaho Council for Developmental Disabilities
- Idaho Partnership on Higher Education and Disabilities
- Project Sponsor for various support activities
- Approximately 7 - 8% on average

LEAs Allocation Funding Formula

Outlined in 34 CFR §300.705

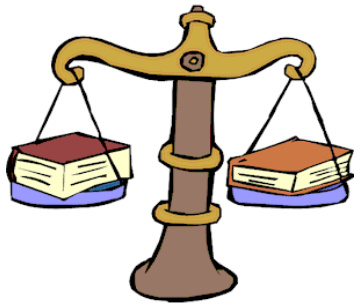
Base Allocation amount:

- Predetermined total amount equal to 75% of the total grant that the state received in FY 1999-2000 -$14,289,101.

The remainder of the total after this base amount is allocated, is distributed as follows:

- 85% based on student enrollment
- 15% based on poverty level as determined by the State.

Approximately 90% on average.



LEAs Allocation Tables

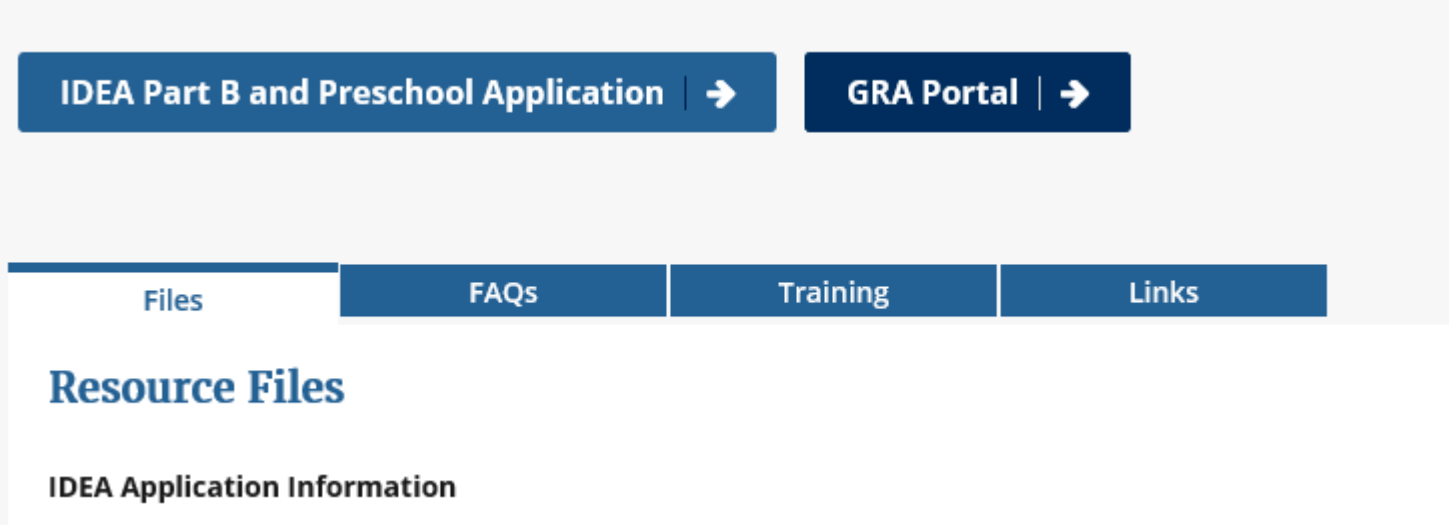
Allocations are available on the Special Education website:
http://www.sde.idaho.gov/sped/funding/

Fiscal/IDEA Allocations

- 2018-19 IDEA Part B and Preschool Allocations - Preliminary Estimates - *Revised 6-26-2018*
- 2018-19 IDEA Part B and Preschool Allocations - Preliminary Estimates - *Posted 4-27-2018*
- 2017-2018 IDEA Part B and Preschool Allocations - Final Estimates - *Posted 2-15-2018*
- 2017-2018 IDEA Part B and Preschool Allocations - Preliminary Estimates - *Revised 5-12-2017*
- 2016-2017 IDEA Part B and Preschool Allocations - Final Estimate
- 2016-2017 IDEA Part B and Preschool Allocations – Preliminary Estimates - *Revised 4-15-2016*
- 2015-2016 IDEA Part B and Preschool Allocations – Preliminary Estimates
- 2014-2015 IDEA Part B and Preschool Allocations

IDEA Part B and Preschool Application

- IDEA Part B & Preschool Application for LEAs is open around July 1.
- Special Education Program Director and/or Business Manager submit the application.
- The Application is located on the Special Education Funding website:http://www.sde.idaho.gov/sped/funding/



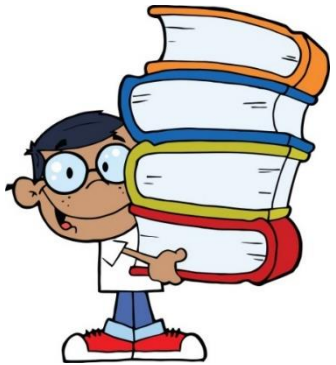
Indirect Cost Rate

- An indirect cost rate is a reasonable mean of determining the percentage of allowable general administrative expenses that each federal grant should cover
- Ratio of total indirect costs to total direct costs, based on actual expenditures, exclusive of items such as capital outlay and debt service
- Rates are issued to LEAs by Public School Finance
- Ask your Business Manager for your currently issued indirect cost rates

Compliance Requirements

Compliance with Federal Laws and Regulations

- Individuals with Disabilities Education Act (IDEA) US Code Title 20 Chapter 33.
- Education Department General Administrative Regulations (EDGAR) 34 CFR Chapter 3.
- Uniform Grant Guidance (UGG) 2 CFR Chapter 2 Part 200 & 3474.



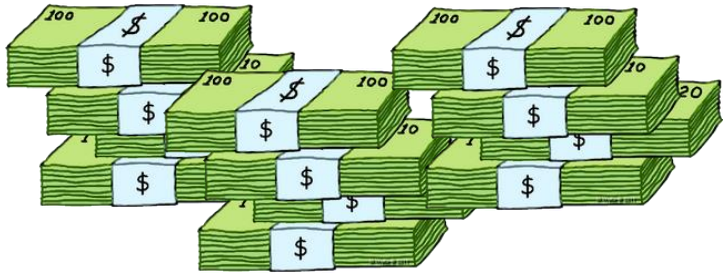
Compliance with State & Local Laws and Regulations

- Idaho Statutes Title 33 Chapter 20 Education of Exceptional Children.
- Idaho Administrative Code IDAPA Rule 08.
- State and LEAs policies and procedures.

Federal Compliance to Remember

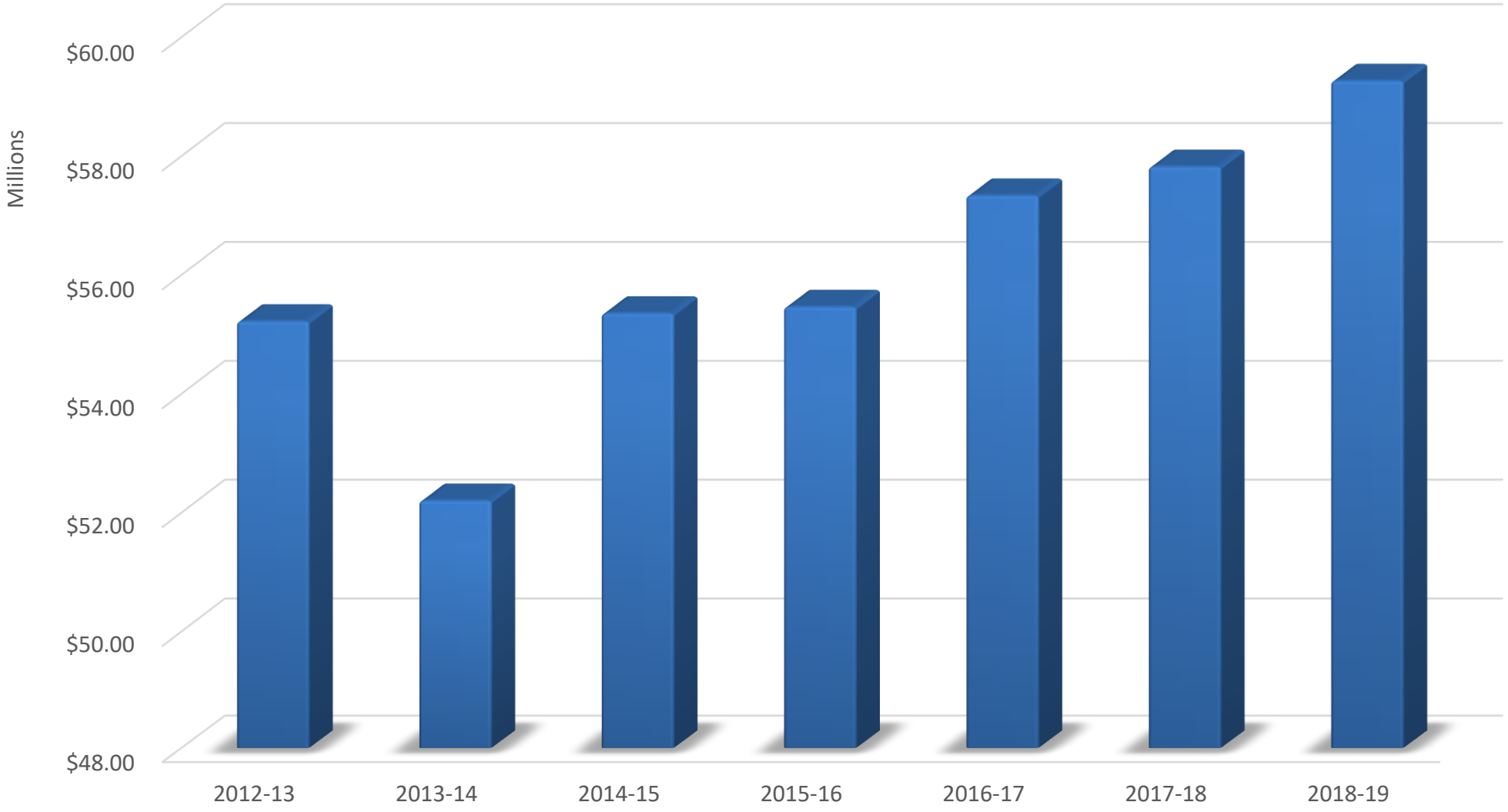
- Title 34 CFR §300.203 LEAs Maintenance of Effort states IDEA Part B Funds must not be used to reduce the state and local level of expenditures for the education of children with disabilities.

- Talk to your Special Education Director, Business Manager or Special Education Funding and Fiscal Accountability Office to get familiar with these concepts.

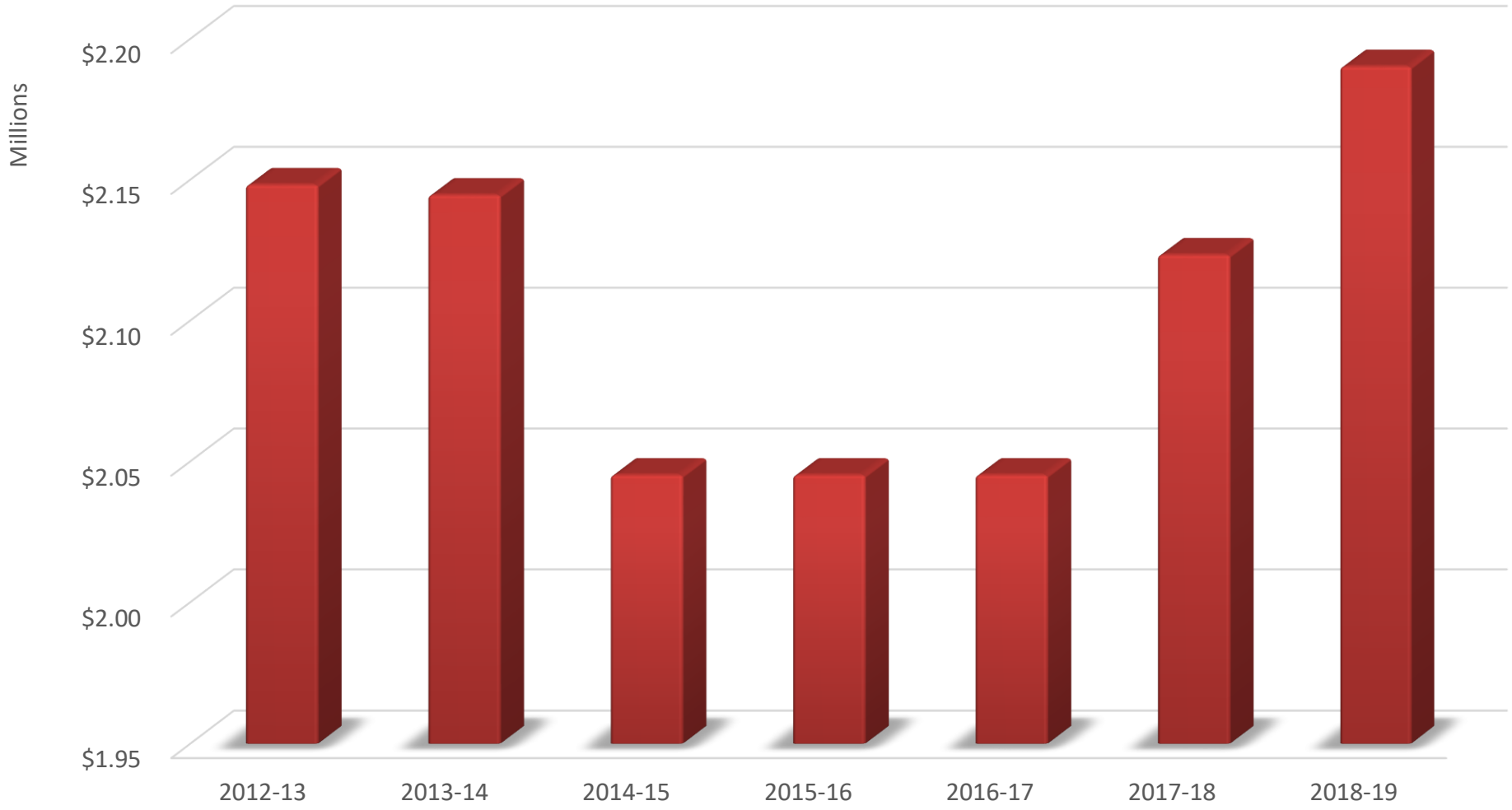


Exceptional Education Funding Trends

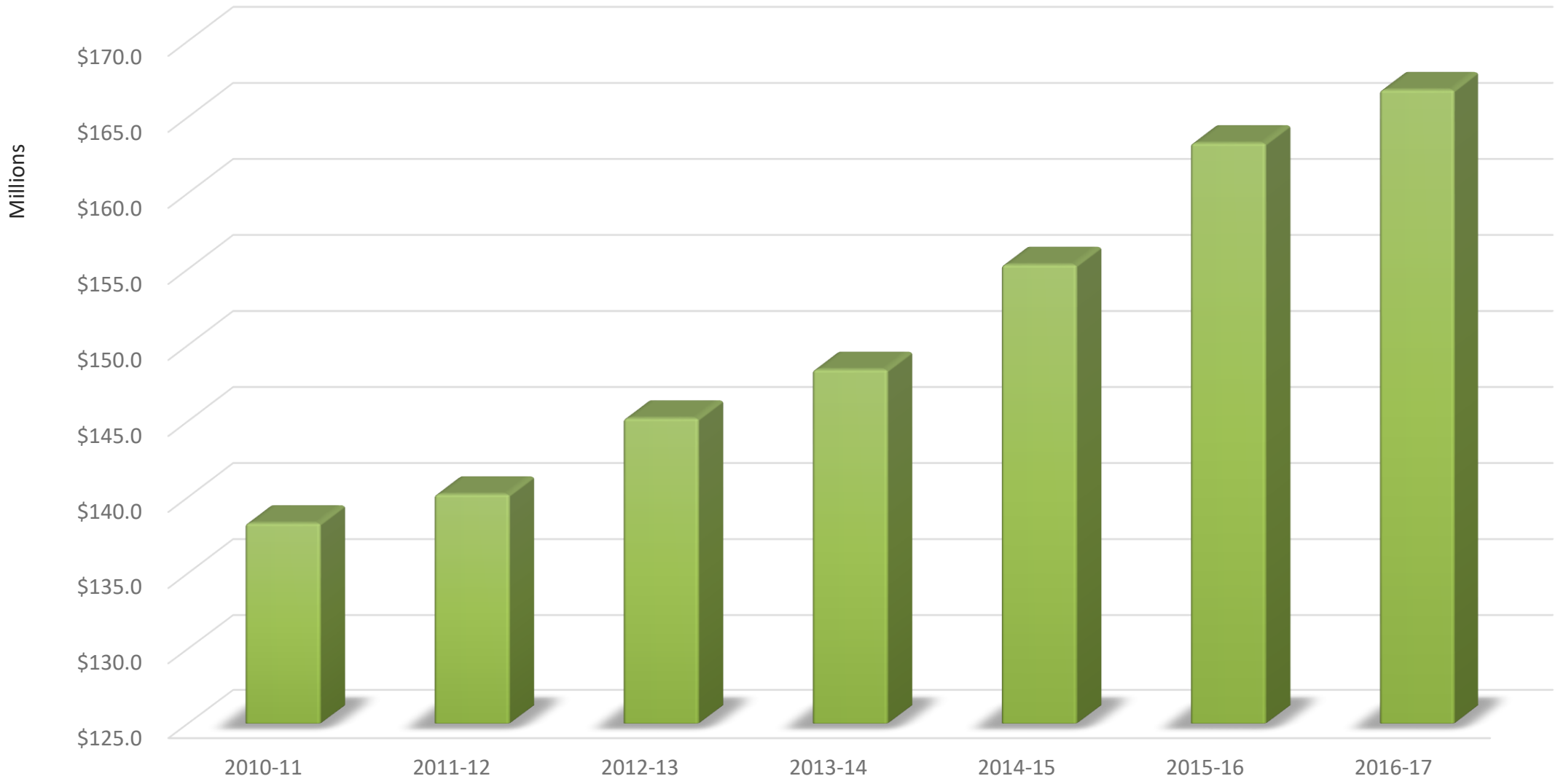
Idaho IDEA Part B Funding Trend



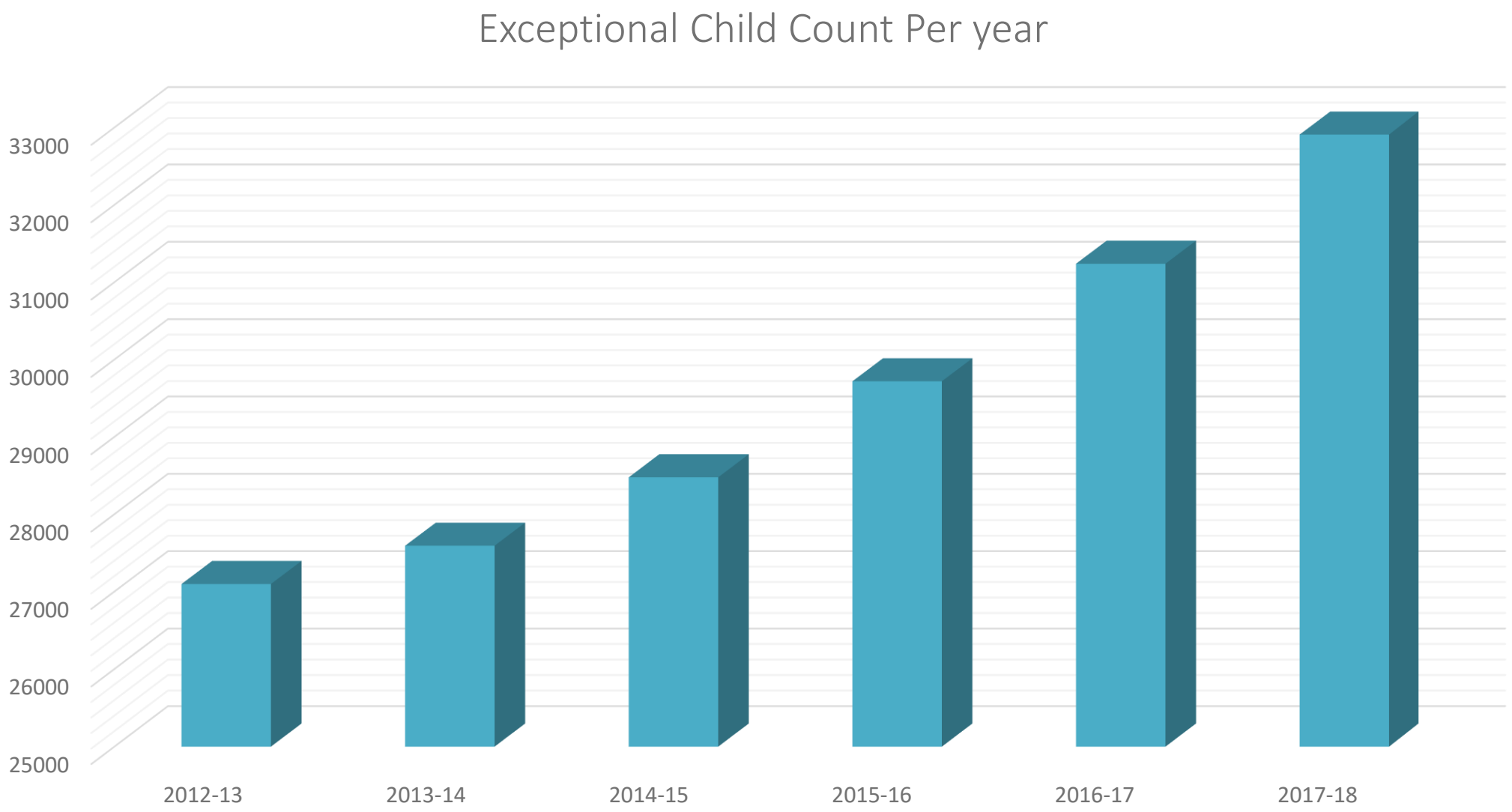
Idaho IDEA Part B Preschool Funding Trend



Idaho State and Local Funding Trend



Idaho Special Education Child Count Trend



Six Years Growth Rate
Funding and Child Count

- State and Local Funds average growth rate 3.54%
- IDEA Part B School Age average growth rate 1.25%
- IDEA Part B Preschool average growth rate 0.34%
- Special Education child count average growth rate 3.97%

State Exceptional Education Funding

State Exceptional Education Funding Rules

IDAPA Rule 08.02.01.400 outlines the different formula used to determine funding for the following categories:

- Preschool
- K-6
- 7-12

Preschool Funding

IDAPA Rule 08 Title 02 Chapter 01 Section 400.01

- Data for calculation are collected by the SDE via Child Count
- SDE identifies total minutes per week to calculate an FTE

Computation

- Total Minutes Per Week / 960 = Calculated FTE cannot be greater than 1
- Calculated FTE/14.5 = support unit

Preschool Funding cont'd

Example

- Student 1 = attends preschool 660 minutes per week 660/960 = 0.69 FTE < 1; therefore 0.69 FTE reported
- Student 2 = attends preschool 1140 minutes per week 1140/960 = 1.875 FTE > 1; therefore only 1.0 FTE reported

I.C. 33-201 identifies funding for preschool students "school age" shall begin at the attainment of age 3

District to Agency Contracts

Idaho Code 33-2004

- LEAs are eligible when contracting with a public or private agency to educate exceptional students
- Payment Formula: Best 28 Weeks Average Daily Attendance x Prior Year Per Pupil State Support = District to Agency Contract Payment Amount
- If you have qualifying kids, contact the SDE Special Education Funding and Accountability staff

Exceptional Child Tuition Equivalency

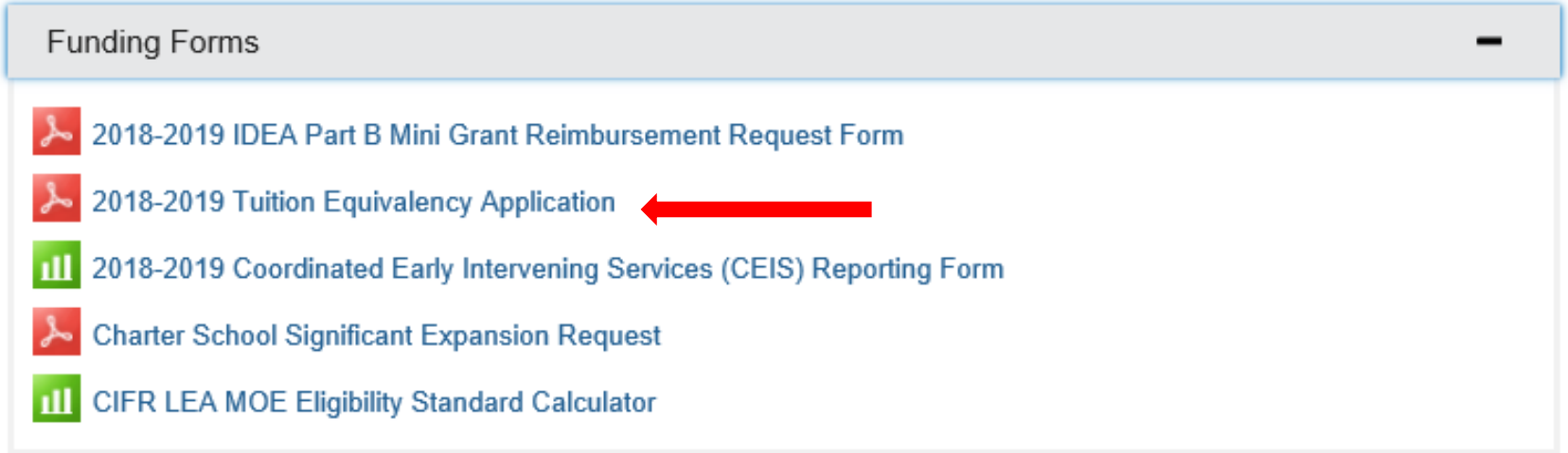
Idaho Code 33-1002B(3)

- Eligible LEAs have students listed in the Fall Special Education child count
- Students residing in a licensed facility due to the nature and severity of the disability
- Students whose parents live in another Idaho district
- If you have qualifying kids, contact the SDE Special Education Funding and Accountability staff.

Exceptional Child Tuition Equivalency cont'd

Idaho Code 33-1002B(3)

- Tuitions Equivalency Application due date is January 7
- The funds are paid with the February 15th school finance distribution
- Application form located in the Funding and Fiscal Accountability webpage



Serious Emotional Disturbance (SED) Allowance

Idaho Code 33-2005

- Funds received when a district is educating a higher than average percentage of SED students

- To receive a SED payment, a district or charter needs to submit an accurate fall child count

Other State and Local Exceptional Education Funding

Local Exceptional Education Funding

- Supplemental Tax Levies
- Emergency Levies
- Bond Levies

Supplemental Levy Tracking

Year	Levy Amount	District Count
2005	67,948,099	54
2006	76,716,455	57
2007	79,093,628	59
2008	101,166,329	60
2009	108,093,637	61
2010	113,966,808	70
2011	136,286,769	84
2012	139,631,365	80
2013	168,961,795	84
2014	188,091,647	93
2015	180,746,877	96
2016	186,607,638	94
2017	188,803,163	95

Emergency Levy Tracking

Year	Levy Amount	District Count
2005	11,598,358	16
2006	13,841,628	22
2007	16,571,255	24
2008	16,630,812	25
2009	15,422,646	21
2010	10,012,360	22
2011	7,727,773	11
2012	3,204,230	10
2013	5,707,302	10
2014	8,551,327	17
2015	6,407,465	13
2016	8,675,845	14
2017	9,123,824	13

Other Funding Sources

- Earnings on Investment
- Tuition
- Rentals
- Contributions/donations – parent paid
- County
- Community Service
- Transportation

Other State and Local Funding Sources

- Leadership Premiums
- Classroom Technology
- Reading Initiative (reading intervention)
- Remediation
- Teacher Incentive Award (National Board Certified Teachers Only)
- Professional Development
- See Special Distribution worksheet for all identified additional state level funded initiatives:

http://www.sde.idaho.gov/finance/files/budget/2018-2019-budget/supporting/Special-Distributions-with-Coding-Suggestions.pdf

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