Special Education Funding 101

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Special Education Funding & Accountability Coordinator

Supporting Schools and Students to Achieve
SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION
• 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
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

Federal - IDEA Part B
Preschool Age
$2,123,353
1%

Federal - IDEA Part B
School Age
$51,612,344
20%

Medicaid School-Based Services
$34,714,615
14%

State & Local Funding
$165,193,443
65%

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

Resource Files

IDEA Application Information
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

- 2012-13: $58.00
- 2013-14: $56.00
- 2014-15: $54.00
- 2015-16: $52.00
- 2016-17: $50.00
- 2017-18: $48.00
- 2018-19: $60.00

Millions
Idaho IDEA Part B Preschool Funding Trend

<table>
<thead>
<tr>
<th>Year</th>
<th>Funding (Millions)</th>
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<tbody>
<tr>
<td>2012-13</td>
<td>$2.20</td>
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<td>2017-18</td>
<td>$2.05</td>
</tr>
<tr>
<td>2018-19</td>
<td>$2.20</td>
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Idaho Special Education Child Count Trend

Exceptional Child Count Per year

<table>
<thead>
<tr>
<th>Year</th>
<th>Count</th>
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<tr>
<td>2012-13</td>
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<tr>
<td>2013-14</td>
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<tr>
<td>2016-17</td>
<td>29000</td>
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<tr>
<td>2017-18</td>
<td>30000</td>
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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%
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.
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
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

<table>
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<th>Year</th>
<th>Levy Amount</th>
<th>District Count</th>
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<td>2006</td>
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<td>2007</td>
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<td>2015</td>
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<td>2016</td>
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<td>2017</td>
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## Emergency Levy Tracking

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<td>2016</td>
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<td>2017</td>
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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:

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