

PROGRAM 448 - Special Education State/Federal Aid Worksheet

SCHOOL AGE PROGRAM (Ages 5 to 21)	07-08	08-09	09-10	10-11	11-12	12-13
1 Total General Funds Paid	160,742,290 _a	166,909,022 _b	166,530,548 _c	163,266,684 _d		
2 Estimated Payment (Request)					162,998,983 _e	162,168,665 _f
SCHOOL AGE TRANSPORTATION (Ages 5 to 21)						
3 General Funds Paid	15,812,076 _a	15,623,869 _b	15,935,602 _c			
4 Estimated Payment (Request)				15,737,052 _d	15,730,382 _e	15,730,382 _f
RESIDENTIAL SERVICES						
5 General Funds Paid	85,367 _a	0 _b	282,408 _c	293,329 _d		
6 Estimated Payment (Request)					300,000 _n	300,000 _f
INTERIM PROGRAMS (LB1087) _f						
7 Support Services					1,923,410 _n	1,923,410
8 Support Services Paid				1,876,827		
9 Special Education Services					1,471,385 _n	1,471,385
10 Special Education Services Paid				1,427,293		
Subtotals (School Age – General Funds):						
11 General Fund Aid Payments	176,639,733	182,532,891	182,748,558	182,601,185	182,424,160	181,593,842
BELOW AGE FIVE (Ages 0 to 5)						
12 Program Paid	21,766,599 _h	21,476,282 _h	21,267,669 _h	21,221,265 _h		
13 Estimated Program Payment (Request)					21,221,265 _i	21,221,265 _i
14 Transportation Paid	2,968,172 _h	2,928,583 _h	2,900,136 _h	2,893,808 _h		
15 Transportation Est. Payment (Request)					2,893,808 _i	2,893,808 _i
16 Actual Subtotal:					24,115,073	24,115,073
17 Total IDEA Paid 0-5	24,734,771	24,404,865	24,167,805	24,115,073		
18 IDEA LEA Base Allocation					24,115,073 _j	24,115,073 _j
19 BAF Flexible Funding General Fund Paid _k	152,549 _c	173,377 _b	138,604			
20 General Fund Request _k				300,000 _d	300,000 _e	300,000 _f
IDEA ENROLLMENT/POVERTY (Ages 3 to 21)						
21 IDEA Enrollment/Poverty Paid	42,497,543 _l	38,331,986 _l	43,842,125			
22 IDEA Enrollment/Poverty Est. Payment (Request)				52,962,360 _m	42,466,764 _o	42,466,764 _o
IDEA ARRA _g						
23 ARRA Part B paid			19,191,453 _q			
24 ARRA Part B Payment (Continuation)				55,385,523 _q		
25 ARRA Preschool (Ages 3-4) paid			466,761 _r			
26 ARRA Preschool Payment (Continuation)				1,873,800 _r		
27 ARRA Part C (Ages 0-2) paid			337,789 _s			
28 ARRA Part C Payment (Continuation)				1,362,211 _s		
SUMMARY (Ages 0 to 21)						
29 Total General Fund Appropriation (Request)	179,508,584 _a	184,893,842 _b	184,893,842 _c	184,893,842 _d	184,893,842 _e	184,893,842 _f
30 MIPS Transfer to NHHS Actual/Estimate	2,716,302	2,187,574	2,006,680	1,992,657	2,169,682	3,000,000
31 Total General Funds Paid/Estimate	176,792,282	182,706,268	182,887,162	182,901,185	182,724,160	181,893,842
32 General Funds Difference between Actual and Appropriation	0 _p					
33 Total IDEA Funds Paid/Estimate	67,232,314	62,736,851	88,005,933	135,698,967	66,581,837	66,581,837
34 General and IDEA Funds Grand Total of Actual and/or Estimated Total Costs Ages 0-21	244,024,596	245,443,119	270,893,095	318,600,152	249,305,997	248,475,679

SPED: Special Education
 MOE: Maintenance of Effort
 FFR: Final Financial Report
 MIPS: Medicaid in Public Schools
 IDEA: Individuals with Disabilities Education Act
 BAF: Below Age Five
 SEAC: Special Education Advisory Council
 NHHS: Nebraska Department of Health and Human Services
 IDEA E/P: Enrollment/Poverty Dollars
 ARRA: American Recovery and Reinvestment Act

- a 79-1145: LB321 (2007 Legislature): Total General Fund increase limited to 3% increase over 06-07 total appropriation less MIPS program adjustment (Line 30). Minimum appropriation necessary to meet State IDEA maintenance of effort (MOE); reimbursement for School Age Programs and Transportation was approximately 61%.
- b 79-1145: LB321 (2007 Legislature): Total General Fund increase limited to 3% increase over 07-08 total appropriation less MIPS program adjustment (Line 30). Minimum appropriation necessary to meet State IDEA MOE; Reimbursement for School Age Program and Transportation was approximately 60%.
- c 79-1145: LB315 (2009 Legislative): Total General Fund 0% increase over 08-09 total appropriation less MIPS program adjustment (Line 30). Minimum appropriation necessary to meet State IDEA MOE; reimbursement for School Age Programs and Transportation was approximately 57%.
- d 79-1145: LB315 (2009 Legislative): Total General Fund 0% increase over 09-10; total appropriation less MIPS program adjustment (Line 30). Minimum appropriation necessary to meet State IDEA MOE; reimbursement for School Age Programs and Transportation was approximately 53%.
- e 79-1145: LB374 (2011 Legislative): Total General Fund 0% increase over 10-11; \$184,893,842 minimum appropriation necessary to meet the IDEA State MOE in 2011-12; as per OSEP memo (12/09), State IDEA MOE must include SPED financial support provided by other state agencies, not just NDE.
- f LB1087: Estimated/Paid amounts for educational services provided to students who are not state wards and are residing in residential settings in NE for non-educational reasons; residential facility with approved interim program/school to be paid 100% of educational costs; current year funding.
- g IDEA ARRA (American Recovery and Reinvestment Act). One time federal appropriation (February 17, 2009 - September 30, 2011).
- h Below Age Five Program and Below Age Five Transportation costs (estimated allocation for 10-11, reports due Oct. 1, 2011) represent approved claims funded by IDEA base flow through allocations and supplemental funding for eligible districts to achieve Below Age Five funding threshold.
- i First priority for use of IDEA base flow through allocation remains Below Age Five. Base allocation is capped and will not increase. IDEA E/P dollars (Line 22) are to be used in addition to "base" allocation (Line 18) to achieve the annual threshold for Below Age 5 funding (at least the same percentage of funding as is available through state general funds for school age services).
- j IDEA estimates contingent upon total amounts appropriated by Congress; Part B: \$22,507,423 and Preschool: \$1,607,650; grant funds which are not reflected on this worksheet will be used to assist with NDE administration costs, and operation of SEAC; discretionary projects/contracts which are not reflected on this worksheet will be funded to carry out requirements of IDEA, Parts B (including Preschool) and C; based on funds available, some discretionary dollars will be used to provide supplemental funding to achieve the annual Below Age 5 funding threshold for those districts that through a combination of "base" and "E/P" dollars cannot reach the threshold. Refer to "i".
- k Below Age Five Support Services Funding (Flex Funding) per state statute 79-1142.
- l IDEA funds in addition to the base year follow-through allocation (Line 18) are made available through grant payments to school districts via federal enrollment/poverty formula to assist school districts with meeting the costs of providing special education and related services; school districts must demonstrate maintenance of effort (MOE) to be eligible for IDEA funds (MOE meets supplement not supplant IDEA requirement) (07-08, 08-09 and 09-10 includes previous grant carryover).
- m Estimated balance of available IDEA Part B and Sec 619 Enrollment/Poverty funding (\$43,477,389 plus previous grant carryover of estimated \$9,484,971). Line 18 plus these dollars are to be used to achieve the annual threshold for Below Age 5 funding; once the annual Below Age 5 funding threshold has been achieved, any remaining funds may be used by the school district to supplement School Age and/or Below Age 5 costs not covered by state or federal payments (i.e., increase the percentage of excess costs being paid for School Age or Below Age 5) or to expand special education services (Birth to Age 21); school districts will be receiving varying percentages of excess costs.
- n LB1087 11-12 appropriation used to pay for 10-11 remaining obligations (support services \$46,583; SPED Services \$44,092).
- o IDEA Part B Sec 611 and Sec 619 E/P estimates contingent upon total amounts appropriated by Congress; based on 1.5% decrease from 10-11.
- p General Fund balance, if any, will be used for prorated reimbursement of the School Age Program/School Age Transportation/Residential Services.
- q IDEA ARRA Part B Sec 611 appropriation available (total award \$74,576,976).
- r IDEA ARRA Preschool Sec 619 appropriation available (total award \$2,340,561).
- s IDEA ARRA Part C appropriation available to ESUs and qualifying school districts (10 or more infants/toddlers) for obligations from June 1, 2009 through September 30, 2011 (total allocation \$1,700,000); remaining funds are being used for Co-Lead Statewide Initiatives (\$1,227,516); total award \$2,927,516.