

Fiscal 2020						Fiscal 2021						
General Fund	State Special Revenue	Federal Special Revenue	Proprietary	Other	Total	General Fund	State Special Revenue	Federal Special Revenue	Proprietary	Other	Total	
f. K-12 BASE Aid (Restricted/Biennial)	751,265,382	0	0	0	0	751,265,382	771,187,564	0	0	0	0	771,187,564
g. At-Risk Student Payment (Restricted/Biennial)	5,541,074	0	0	0	0	5,541,074	5,641,973	0	0	0	0	5,641,973
h. State Block Grants (Restricted/Biennial)	1,693,274	0	0	0	0	1,693,274	1,693,274	0	0	0	0	1,693,274
i. State Tuition Payments (Restricted/Biennial)	377,675	0	0	0	0	377,675	377,675	0	0	0	0	377,675
j. Special Education (Restricted/Biennial)	43,509,471	0	0	0	0	43,509,471	43,509,471	0	0	0	0	43,509,471

Including sp ed in BASE Aid will eliminate the line item approp for sp ed in HB 2; the BASE Aid approp will increase by an amount estimated to be sufficient to provide the now formula-driven, ANB- and inflation-adjusted “total sp ed allocation” that is distributed to districts and co-ops pursuant to 20-9-321 (the 52.5% - 17.5% - 25% - 5%) which is not changed in the bill draft.

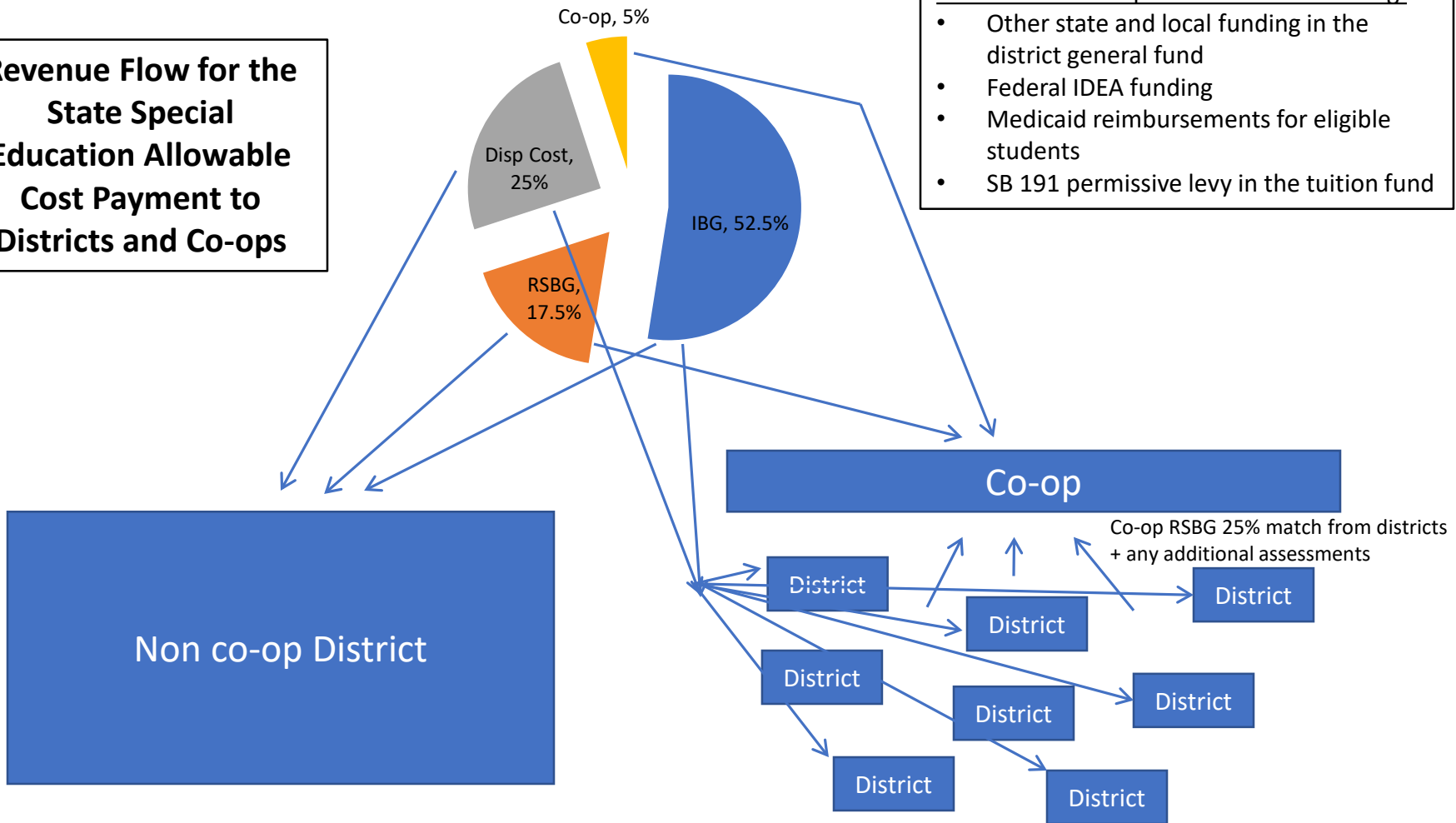
Base Year FY2021    \$44,702,880 / 153,084 ANB = \$292.02      \$292.02 X 1.0216 = \$298.32

3. SPED appropriation adjusted for estimated inflation & adjusted for estimated enrollment increases						
Model 3/25/20		Est 2.16%	Est 2.26%	Est 2.16%	Est 2.26%	
	\$292.02	\$298.32 X CY ANB	\$305.07 X CY ANB	\$298.32 X CY ANB	\$305.07 X CY ANB	
	Current Base	FY 2022	FY 2023	FY 2022	FY 2023	Biennium
Districts	40,020,799	41,320,055	42,537,958	1,299,256	2,517,159	
Cooperatives	4,682,081	4,810,808	4,948,459	128,727	266,378	
	44,702,880	46,130,863	47,486,417	1,427,983	2,783,537	
GTB				326,849	676,084	
Total State				1,754,832	3,459,621	5,214,452
BASE Levy Increase				213,509	427,591	641,100

**Revenue Flow for the State Special Education Allowable Cost Payment to Districts and Co-ops**

**Other sources of special education funding:**

- Other state and local funding in the district general fund
- Federal IDEA funding
- Medicaid reimbursements for eligible students
- SB 191 permissive levy in the tuition fund



Component	Distribution	% Sp Ed approp.	≈ \$ Distribution FY21
Instructional Block Grant	ANB (about \$150/ANB)	52.5%	\$ 23.5 M
Related Services Block Grant	ANB (about \$50/ANB)	17.5%	\$ 7.8 M
Reimbursement for Disproportionate Costs	Complex; high-cost students	25%	\$ 11.2 M
Co-op Admin and Travel	ANB, FTE, rural miles	5%	\$ 2.2 M
<b>Total State Special Education Approp.</b>		<b>100%</b>	<b>\$ 44.7 M</b>