

Plan for Preschool Special Education Fund – Cohort 1

1. Estimate Funding calculated using an estimate count in conjunction with CDS counts (CINQ) in July of expected 3, 4, and 5 year olds with an IEP in PreK that the SAU will be taking over General Education/FAPE and Special Ed Services for the FY 25 School Year.
2. Total amount of calculated allocation for the year (July 1, 2024 – June 30, 2024) will be divided into 4 payments per year, paid each quarter (July, October, January, April).
 - a. Due to the enactment date of the legislation – July payment will be distributed as soon as possible after August 9, 2024.
3. October 1 enrollment count will be the second quarter collection of actual counts of 3, 4, and 5 year olds with an IEP in PreK to compare with estimate counts from July:
 - a. If the count is lower than the original estimate from July, the calculated allocation will be reduced.
 - b. If the count is higher than the original estimate from July, the calculated allocation will be increased.
 - c. The remaining 3 quarters of payments for the current year will be adjusted accordingly.
4. January 1 enrollment count only for 3, 4, and 5 year olds with an IEP in PreK:
 - a. If the count is lower than the October count, there is no change to the calculated allocation of funding.
 - b. If the count is higher than the October count, the calculated allocation will be increased.
 - c. The remaining 2 quarters of payments for the current year will be adjusted accordingly.
5. April 1 enrollment count will be the final collection of actual counts of 3, 4, and 5 year olds with an IEP in PreK:
 - a. If the count is lower than the January count, there is no change to the calculated allocation of funding.
 - b. If the count is higher than the January count, the calculated allocation will be increased.
 - c. The remaining quarter of payments for the current year will be adjusted accordingly.
6. High Cost In-District or Out-of-District Calculated Allocations:
 - a. We are still working on how best to determine these situations so that the intent of the law to cover 100% of costs at the State level is met.
 - b. At this time, please ensure all expenditures for 3, 4, and 5 year olds with an IEP in PreK are kept separate from the General Education funding (Fund 1000); we will need to regularly review these expenses.

Note: These guidelines are subject to change as the Maine DOE continues to refine this process.

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Student Counts and Fiscal Responsibility Notes:

1. 3, 4 and 5 year olds with IEPs attending preschool programs in or contracted with SAUs that have assumed the General Education/FAPE obligation will be funded under the Part W transition funds. They will **not** be counted in **EPS** for subsidy, special education, or the transportation calculation.
2. At this time, the Part W funding does **not** have a separate mechanism to fund transportation, therefore, tracking of additional expenses specific to transportation will be required.
3. 4 year olds **without** an IEP attending a preschool program in or contracted by SAUs that assumed the General Education/FAPE obligation **will** be funded in **EPS** (will not be included in the Special Education Preschool Fund).

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